

Ashford

SECTION 16 TAXATION

16.1 PROFESSIONAL ASSESSOR

The following Ordinance, as amended, passed at the June 7, 1983 Town Meeting.

The Town of Ashford, pursuant to Connecticut General Statutes, section 9-198 of the Revision of 1958, as amended, hereby provides that a certified professional assessor, as defined in section 12-40(a) of the Connecticut General Statutes, be appointed by the Board of Selectmen for the term of two (2) years. The term of such certified professional assessor shall commence July 1, 1983. The terms of the assessors now in office shall be terminated upon the appointment of a certified professional assessor in accordance with this Ordinance.

This Ordinance took effect fifteen days from passage.

ATTEST: Barbara B. Metsack, Town Clerk

16.2 TAX ABATEMENT FOR DAIRY FARMS

WHEREAS, the voters of the Town of Ashford believe that the preservation of farmland and open space is vitally important to retaining Ashford's rural character and it's high quality of life; and

WHEREAS, Connecticut General Statutes, section 12-81 allows towns to abate up to fifty percent of the property taxes on any dairy farms, and to recapture abated taxes in certain circumstances in the event of a sale of the property; and

WHEREAS, the Town wishes to establish a mechanism whereby tax relief can be granted to dairy farms as provided by law;

NOW THEREFORE, BE IT ORDAINED, that the Town of Ashford ("Town") may abate property taxes on dairy farms and recapture taxes so abated in the event of sale, in accordance with the following procedures and requirements:

1. Any action by the Town concerning the abatement of property taxes for dairy farms, or the recapture of any taxes so abated, is done pursuant to Connecticut General Statutes, section 12-81m, as such statute may be amended from time to time.

2. A request for an abatement must be made by application to the Board of Selectmen and to the Town Board of Finance by the record owner of the property, or a tenant with a signed, recorded lease of at least three years, which lease requires tenant to pay all taxes on the dairy farm as part of the lease.

3. In order for an abatement to apply for the tax year beginning July 1, 1997, the application must be submitted no later than October 1, 1996. For any tax year thereafter, the application must be submitted by October 1 of the preceding year.

4. An abatement is only available for "dairy farmers". The applicant must provide the Board of Selectmen and the Board of Finance with evidence to support the status of the farm as a "dairy farm". In determining whether a farm is a "dairy farm", the Board of Selectmen and the Board of Finance shall take into account, among other factors: the acreage of the farm; the number and types of livestock on the farm; the quantities of milk sold by the farm; the gross income of the farm derived from dairy related activities; the gross income derived from other types of activities; and evidence of Dairy Farm or Milk Producing Permit or Dairy Plant or Milk Dealer Permit, as provided by Connecticut General Statutes, section 22-173. All residences and building lots are excluded.

5. Upon affirmative vote by both the Board of Selectmen and the Board of Finance, the Town may abate up to fifty percent (50%) of the property taxes for a dairy farm.

6. Any abatement will continue in force for five years, or until such time as the farm is sold, or until such time as the farm ceases to be a "dairy farm", whichever occurs first.

7. The property owner receiving the abatement must notify the Board of Selectmen and the Board of Finance in writing within thirty (30) days of the sale of property or the cessation of operations as a "dairy farm".

8. Upon sale of the property, and subject to the provisions of Section 9 herein, the property owner must pay to the Town a percentage of the original amount of the taxes abated, pursuant to the following schedule.

<u>Number of Years Sale Follows Abatement for Given Tax Year</u>	<u>Percentage of Original Amount of Taxes Abated Which Must be Paid</u>
More than 10	0
Between 9 and 10	10%
Between 8 and 9	20%
Between 7 and 8	30%
Between 6 and 7	40%
Between 5 and 6	50%
Between 4 and 5	60%
Between 3 and 4	70%
Between 2 and 3	80%
Between 1 and 2	90%
Between 0 and 1	100%

9. Upon affirmative vote by the Board of Selectmen and the Board of Finance, the Town may waive any of the amounts which would otherwise be owed pursuant to Section 8 herein if the farm continues to be used as "farm land", "forest land" or "open space", as those terms are defined in section 12-107b of the Connecticut General Statutes, after the sale of the property.

10. The taxes owed to the Town pursuant to Sections 8 and 9 hereof shall be due and payable by the record property owner/grantor to the Town Clerk of Ashford at the time of recording of her/his deed or other instrument of conveyance. Such revenue received by the Town Clerk shall become part of the general revenue of the Town. No deed or other instrument or conveyance which is subject to the recapture of tax, as set forth in Section 8 hereof, shall be recorded by the Town Clerk unless the funds due under the recapture provisions of Section 8 hereof have been paid, or the obligation has been waived pursuant to Section 9 hereof.

11. The Tax Assessor shall file, not later than 30 days after abatement is approved by the Board of Selectmen and the Board of Finance, with the Town Clerk, a certificate for any dairy farm land that has been approved for a tax abatement, which certificate shall set forth the date of initial abatement and the obligation to pay the recapture funds as set forth in Section 8 hereof. Said certificate shall be recorded in the land records of the Town of Ashford.

This ordinance shall become effective fifteen (15) days after publication thereof in a newspaper having circulation in the Town of Ashford.

Approved at Town Meeting held March 11, 1996.

Published in *The Chronicle* on March 16, 1996.

[This ordinance "Tax Abatements for Dairy Farms" was repealed and replaced by an ordinance entitled "Tax Abatements for Dairy Farms and Orchards Including Vineyards" at the Ashford Town Meeting held on April 26, 2005]

16.3 TAX ABATEMENT FOR DAIRY FARMS AND ORCHARDS INCLUDING VINEYARDS

The Ordinance entitled "TAX ABATEMENTS FOR DAIRY FARMS" is repealed and the following immediately substituted therefore:

WHEREAS, the voters of the Town of Ashford believe that the preservation of farmland and open space is vitally important to retaining Ashford's rural character and it's high quality of life; and

WHEREAS, Connecticut General Statutes, section 12-81m allows towns to abate up to fifty percent of the property taxes on any dairy farm or fruit orchard, including a

vineyard for the growing of grapes for wine, and to recapture abated taxes in certain circumstances in the event of a sale of the property; and

WHEREAS, the Town wishes to establish a mechanism whereby tax relief can be granted to dairy farms or fruit orchards including vineyards as provided by law;

NOW THEREFORE, BE IT ORDAINED, that the Town of Ashford ("Town") may abate property taxes on dairy farms or fruit orchards, including a vineyard for the growing of grapes for wine, and recapture taxes so abated in the event of sale, in accordance with the following procedures and requirements:

1. Any action by the Town concerning the abatement of property taxes for dairy farms or fruit orchards (including a vineyard for the growing of grapes for wine) or the recapture of any taxes so abated, is done pursuant to Connecticut General Statutes, section 12-81m, as such statute may be amended from time to time.
2. A request for an abatement must be made by application to the Board of Selectmen and to the Town Board of Finance by the record owner of the property, or a tenant with a signed, recorded lease of at least three years, which lease requires tenant to pay all taxes on the dairy farm or fruit orchard (including a vineyard for the growing of grapes for wine) as part of the lease.
3. In order for an abatement to apply for the tax year beginning July 1, 2006, the application must be submitted no later than October 1, 2005. For any tax year thereafter, the application must be submitted by October 1 of the preceding year.
4. An abatement is only available for "dairy farms" or "fruit orchards including vineyards." The applicant must provide the Board of Selectmen and the Board of Finance with evidence to support the status of the property as a "dairy farm" or "fruit orchard (including vineyards)." In determining whether a property is a "dairy farm" or "fruit orchard (or a vineyard)," the Board of Selectmen and the Board of Finance shall take into account, among other factors: the acreage of the property; the number and types of livestock or fruit trees or bushes on the farm; the quantities of milk or fruit sold by the facility; the gross income of the farm or orchard (or vineyard) derived from dairy or orchard (or vineyard) related activities; the gross income derived from other types of activities; and evidence of Dairy Farm or Milk Producing Permit or Dairy Plant or Milk Dealer Permit, as provided by Connecticut General Statutes, section 22-173. All residences and building lots are excluded, but any building for seasonal residential use by workers in an orchard (or vineyard) which is adjacent to the fruit orchard (or vineyard) itself shall be included.
5. Upon affirmative vote by both the Board of Selectmen and the Board of Finance, the Town may abate up to fifty percent (50%) of the property taxes for a dairy farm, fruit orchard or vineyard.

6. Any abatement will continue in force for five years, or until such time as the farm, orchard or vineyard is sold, or until such time as the property ceases to be a "dairy farm," "orchard," or "vineyard," whichever occurs first.
7. The property owner receiving the abatement must notify the Board of Selectmen and the Board of Finance in writing within thirty (30) days of the sale of the property or the cessation of operations as a "dairy farm," "orchard," or "vineyard."
8. Upon sale of the property, and subject to the provisions of Section 9 herein, the property owner must pay to the Town a percentage of the original amount of the taxes abated, pursuant to the following schedule.

Number of Years Sale Follows Abatement Amount of Taxes Abated For Given Tax Year	Percentage of Original Which Must be Paid
More than 10	0
Between 9 and 10	10%
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Between 7 and 8	30%
Between 6 and 7	40%
Between 5 and 6	50%
Between 4 and 5	60%
Between 3 and 4	70%
Between 2 and 3	80%
Between 1 and 2	90%
Between 0 and 1	100%

9. Upon affirmative vote by the Board of Selectmen and the Board of Finance, the Town may waive any of the amounts which would otherwise be owed pursuant to Section 8 herein if the property continues to be used as "farm land," "forest land," or "open space," as those terms are defined in section 12-107b of the Connecticut General Statutes, after the sale of the property.
10. The taxes owed to the Town pursuant to Sections 8 and 9 hereof shall be due and payable by the record property owner/grantor to the Town Clerk of Ashford at the time of recording of her/his deed or other instrument of conveyance. Such revenue received by the Town Clerk shall become part of the general revenue of the Town. No deed or other instrument or conveyance which is subject to the recapture of tax, as set forth in Section 8 hereof, shall be recorded by the Town Clerk unless the funds due under the recapture provisions of Section 8 hereof have been paid, or the obligation has been waived pursuant to Section 9 hereof.
11. The Tax assessor shall file, not later than 30 days after abatement is approved by the Board of Selectmen and the Board of Finance, with the Town Clerk, a

certificate for any dairy farm, orchard, or vineyard land that has been approved for a tax abatement, which certificate shall set forth the date of initial abatement and the obligation to pay the recapture funds as set forth in Section 8 hereof. Said certificate shall be recorded in the land records of the Town of Ashford.

Adopted at Special Town Meeting April 26, 2005.

ATTEST: Barbara B. Metsack, Town Clerk

16.4 VOLUNTEER FIRE DEPARTMENT PERSONNEL TAX ABATEMENT ORDINANCE

SECTION I: PURPOSE

In recognition of the benefits to the people of the Town of Ashford by the dedicated service of the Town's volunteer fire and ambulance personnel, the Town of Ashford hereby establishes a tax abatement program pursuant to Public Act No. 99-272, Sections 6 and 7 for volunteer fire and ambulance personnel on the conditions outlined below.

SECTION II: ELEGIBILITY

Members of the Ashford Volunteer Fire Department who reside or pay property tax in the Town of Ashford shall be eligible when meeting the following criteria:

1. Member must have achieved two "years of active service," defined herein by July 1 of the current year to be eligible for a tax abatement on July 1 of the following year; and
2. In order to earn credit for a "year of active service," the member must satisfy the following requirements:
 - a. Attendance at 50 percent of department meetings unless a member is excused for good cause;
 - b. Attendance at a minimum of five (5) training sessions/drills per year; and
 - c. Response to a minimum of 15 percent of emergency calls per year.
3. This ordinance shall take effect immediately upon passage, and may be applied during its first year of effectiveness, to taxes payable on July 1, 2000, the initial date of abatement hereunder.
4. Except for the year immediately preceding the July 1 on which the eligibility determination is made, it shall be presumed that any year prior to July 1, 1999, during which the member was active in the Department, was a "year of active service."

SECTION III: CERTIFICATION

Annually, on or before August 31 of each year, the Board of Directors of the Ashford Volunteer Fire Department shall submit to the Board of Selectmen a list of the members of the Department who are eligible as defined in Section II. This list shall contain addresses and the amount of abatement for which each member is eligible.