



**Town of Mansfield  
Agenda Item Summary**

**To:** Town Council  
**From:** Matt Hart, Town Manager *Matt*  
**CC:** Maria Capriola, Assistant to Town Manager; Jennifer Kaufman, Parks Coordinator; Curt Vincente, Director of Parks and Recreation; Linda Painter, Director of Planning and Development; Irene Luciano, Assessor; Agriculture Committee  
**Date:** June 11, 2012  
**Re:** Right to Farm Ordinance and Municipal Tax Incentives for Farms

---

**Subject Matter/Background**

At its February 14, 2012 meeting, the Town Council referred the following proposed ordinances to the Ordinance Development and Review Subcommittee (ODRS), for review:

- *An Ordinance Regarding the Right to Farm*
- *An Ordinance Regarding Farm Tax Abatements*
- *An Ordinance Providing an Additional Property Tax Exemption for Farm Machinery*
- *An Ordinance Providing a Property Tax Exemption for Farm Buildings*

The ODRS met four times to review the ordinances. The Town Attorney, members of the Agriculture Committee and Mansfield's Assessor attended the meetings (see attached minutes). The subcommittee did not make any changes to the farm machinery exemption or the farm buildings and structures exemptions.

The subcommittee did refer the Right-to-Farm Ordinance to the Conservation Commission. As a result of comments from the commission, the subcommittee added the following statement to Section 3. Findings and Purpose, "...while being respectful of the land and conscious of potential impacts on natural resources."

The subcommittee held lengthy discussions with the Assessor and the Assessor from Woodstock, CT concerning the Farm Tax Abatements Ordinance. Following these conversations, the subcommittee reversed sections 4 and 5 of the ordinance to improve clarity, added a qualifying financial threshold for farms, and added language to clarify that the abatement would apply to all properties

that an individual entity is using for its farm operation. In addition, the subcommittee removed the term “nontraditional farm” as a type of farm that could qualify for the abatement. The subcommittee argued that, because the term “non-traditional farm,” is not defined, the lack of clarity could create a situation for potential abuse and would make the ordinance difficult for the Assessor to administer.

### **Legal Review**

The Town Attorney has assisted the ODRS in its review of the proposed ordinances.

### **Recommendation**

The ORDS recommends scheduling a public hearing on the above referenced ordinances.

*Move, to schedule a public hearing for 7:30 PM at the Town Council's regular meeting on July 23, 2012, to solicit public comment regarding the following ordinances:*

- *An Ordinance Regarding the Right to Farm*
- *An Ordinance Regarding Farm Tax Abatements*
- *An Ordinance Providing an Additional Property Tax Exemption for Farm Machinery*
- *An Ordinance Providing a Property Tax Exemption for Farm Buildings*

### **Attachments**

- 1) *An Ordinance Regarding the Right to Farm – 5/3/12 Draft (suggested additions underlined)*
- 2) *An Ordinance Regarding Farm Tax Abatements – 5/24/12 Draft (suggested deletions crossed out; suggested additions underlined)*
- 3) *An Ordinance Providing an Additional Property Tax Exemption for Farm Machinery – 2/9/12 Draft (no changes made)*
- 4) *An Ordinance Providing a Property Tax Exemption for Farm Buildings – 2/9/12 Draft (no changes made)*
- 5) *Ordinance Development and Review Subcommittee Minutes (5/24/12, 5/3/12, 4/5/12, 3/8/12)*
- 6) *Information relating to the ordinances submitted to the Town Council at the February 14, 2012 meeting.*



**Town of Mansfield**  
**Code of Ordinances**  
“An Ordinance Regarding the Right to Farm”

*May 3, 2012 Draft*

**Section 1. Title.**

This chapter shall be known and may be cited as the “Right to Farm Ordinance.”

**Section 2. Legislative Authority.**

This chapter is enacted pursuant to sections 1-1, 7-148 and 19a-341(a) and (c) of the Connecticut General Statutes.

**Section 3. Findings and Purpose.**

Agriculture plays a significant role in the heritage and future of the Town of Mansfield. The Town Council of the Town of Mansfield recognizes the importance of agriculture and farming to the quality of life, heritage, public health, scenic vistas, tax base, wetlands and wildlife, and local economy of the Town of Mansfield. This ordinance is intended to encourage the pursuit of agriculture and farming, promote agriculturally based economic opportunities, and protect farmland within the Town of Mansfield by allowing agricultural uses and related activities to function with minimal conflict with abutting property owners and Town of Mansfield agencies.

It is the declared policy of the Town of Mansfield to conserve, protect and encourage the maintenance and improvement of agricultural land for the production of food and other agricultural products and for its natural and ecological value, while being respectful of the land and conscious of potential impacts on natural resources. It is also determined that whatever the effect may be on others through generally accepted agricultural practices is offset and ameliorated by the benefits of local agriculture and farming to the neighborhood and to the people of the Town of Mansfield.

**Section 4. Definitions.**

The terms “agriculture and “farming” shall have all those meanings set forth in section 1-1(q), as amended, of the Connecticut General Statutes.

**Section 5. Right to Farm.**

Notwithstanding any general statute or municipal ordinance or regulation pertaining to nuisances to the contrary, no agricultural or farming operation, place, establishment or facility within the Town of Mansfield, or any of its appurtenances, or the operation thereof shall be deemed to constitute a nuisance, either public or private, due to alleged objectionable (1) odor from livestock, manure, fertilizer or feed, (2) noise from livestock or farm equipment used in normal, generally accepted farming procedures, (3) dust created during plowing or cultivation operations, (4) use of chemicals, provided such chemicals and the method of their application conform to practices approved by the Connecticut Commissioner of Energy and Environmental Protection or, where applicable, the Commissioner of Public Health, or (5) water pollution from livestock or

crop production activities, except the pollution of public or private drinking water supplies, provided such activities conform to acceptable management practices for pollution control approved by the Commissioner of Energy and Environmental Protection; provided such agricultural or farming operation, place, establishment or facility has been in operation for one year or more and has not been substantially changed, and such operation follows generally accepted agricultural practices. Inspection and approval of the agricultural or farming operation, place, establishment, or facility by the Commissioner of Agriculture or his designee shall be prima facie evidence that such operation follows generally accepted agricultural practices.

**Section 6. Exceptions.**

The provisions of this chapter shall not apply whenever a nuisance results from willful or reckless misconduct in the operation of any such agricultural or farming operation, place, establishment or facility, or any of its appurtenances.



**Town of Mansfield  
Code of Ordinances**  
“An Ordinance Regarding Farm Tax Abatements”

*May 24, 2012 Draft*

**Section 1. Title.**

This chapter shall be known and may be cited as the “Farm Tax Abatements Ordinance.”

**Section 2. Legislative Authority.**

This chapter is enacted pursuant to sections 7-148 and 12-81m of the Connecticut general Statutes.

**Section 3. Findings and Purpose.**

The Town Council of the Town of Mansfield believes that agriculture and farming are vitally important to the quality of life, environment, and economy of the Town of Mansfield, and wishes to encourage farming in the Town.

Connecticut General Statutes §12-81m allows towns to abate up to fifty percent of the property taxes on any dairy farm, fruit orchard, vegetable, nursery, or ~~nontraditional farm~~, including a vineyard for growing of grapes for wine, and to recapture abated taxes in certain circumstances in the event of a sale of the property.

The Town Council wishes to establish a mechanism whereby such tax relief may be granted to dairy farms, fruit orchards, vegetable, nurseries, or ~~nontraditional farms~~, including a vineyards for growing of grapes for wine, as provided by law

**Section 4. Property Tax Abatement.**

Upon approval by the Tax Assessor and affirmative vote by the Town Council, the Town may abate up to fifty percent (50%) of the property taxes for any such dairy farm, fruit orchard, vegetable, nursery or ~~nontraditional farm~~, or vineyard.

- a. Any abatement shall continue in force for five years, or until such time as the dairy farm, fruit orchard, vegetable, nursery, or ~~nontraditional farm~~, including a vineyard for growing of grapes for wine is sold, or until such time as the property ceases to be a dairy farm, fruit orchard, vegetable, nursery, or ~~nontraditional farm~~, including a vineyard for growing of grapes for wine, or if any such business is deemed ineligible for an abatement based on a determination by the Tax Assessor that the beneficiary of the abatement has failed to show that they have derived at least fifteen thousand dollars in gross sales from such business or incurred at least fifteen thousand dollars in expenses related to such operation, with respect to the most recently completed taxable year of such business. Otherwise, any such abatement may be renewed for an additional five years by vote of the Town Council based on a proper reapplication made to the Office of the Tax Assessor at or near the end of the preceding five year term pursuant to the requirements for any initial application as set forth in this chapter.

b. The property owner receiving the abatement must notify the Tax Assessor and Town Council in writing within thirty (30) days of the sale of the property or the cessation of operations as a dairy farm, fruit orchard, vegetable, nursery, or ~~nontraditional farm, including~~ a vineyard for growing of grapes for wine.

**Section 5. Application for Property Tax Abatement.**

The Town of Mansfield may abate property taxes on dairy farms, fruit orchards, vegetable, nurseries, or ~~nontraditional farms, including~~ a vineyard for growing of grapes for wine, and recapture taxes so abated in the event of sale, in accordance with the following procedures and requirements:

a. Any action by the Town concerning the abatement of property taxes for dairy farms, fruit orchards, vegetable, nurseries, or ~~nontraditional farms, including~~ a vineyard for growing of grapes for wine, or the recapture of any taxes so abated, shall be done pursuant to Connecticut General Statutes §12-81m, as such statute may be amended from time to time.

b. Any request for an abatement must be made by application to the Office of the Tax Assessor of the Town of Mansfield by the record owner of the property, or a tenant with a signed, recorded lease of at least three years, which lease requires the tenant to pay all taxes on any dairy farm, fruit orchard, vegetable, nursery, or ~~nontraditional farm, including~~ a vineyard for growing of grapes for wine, as part of the lease.

c. In order for an abatement to apply for the tax year beginning July 1, 2013, the application must be submitted no later than October 1, 2012. For any tax year thereafter, the application must be submitted by October 1 of the preceding year.

d. An abatement is only available for dairy farms, fruit orchards, vegetable, nurseries, or ~~nontraditional farms, including~~ a vineyard for growing of grapes for wine. The applicant must provide the Assessor with evidence to support the status of the property as a dairy farm, fruit orchard, vegetable, nursery, or ~~nontraditional farm, including~~ a vineyard for growing of grapes for wine. In determining whether a property is a dairy farm, fruit orchard, vegetable, nursery, or ~~nontraditional farm, including~~ a vineyard for growing of grapes for wine, the Assessor shall take into account, among other factors: the acreage of the property; the number and types of livestock, vegetable production, fruit trees or bushes on the farm; the quantities of milk or fruit sold by the facility; the gross income of the farm derived from dairy, nursery, vegetable, or orchard related activities; the gross income derived from other types of activities; and, in the case of a dairy farm, evidence of Dairy Farm or Milk Producing Permit or Dairy Plant or Milk Dealer Permit, as provided by Connecticut General Statutes § 22-173. All residences and building lots are excluded, but any building for seasonal residential use by workers in an orchard which is adjacent to the fruit orchard itself shall be included.

e. In addition to the aforementioned evidence that must be submitted to the Assessor, the applicant must also provide a notarized affidavit certifying that the applicant derived at least fifteen thousand dollars in gross sales from such eligible business or incurred at least fifteen thousand dollars in expenses related to such operation, with respect to the most recently

completed taxable year of such business. For purposes of this Chapter, such eligible business" shall cumulatively include all properties upon which an individual entity is doing business as a dairy farm, fruit orchard, vegetable, nursery, or nontraditional farm, including a vineyard for growing grapes for wine Otherwise, any such abatement shall be denied.

Subsequently, in order to retain any such abatement, within thirty days of each annual assessment date in the Town of Mansfield, the applicant must provide such notarized affidavit certifying that the applicant derived at least fifteen thousand dollars in gross sales from such business or incurred at least fifteen thousand dollars in expenses related to such operation, with respect to the most recently completed taxable year of such business. Otherwise, any such abatement shall be terminated by the Assessor with notice to the Town Council.

**Section 6. Recapture.**

Upon sale of the property, and subject to the authority of the Town Council per this chapter to waive any such payment, 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 Percentage of Original Amount of Taxes Abated for Given Tax Year Which Must be Paid

|                     |      |
|---------------------|------|
| More than 10 years, | 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% |

a. Upon affirmative vote by the Town Council, the Town may waive any of the amounts which would otherwise be owed pursuant to the foregoing recapture provision 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.

b. The taxes owed to the Town pursuant to the recapture provisions of this chapter shall be due and payable by the record property owner/grantor to the Town Clerk of Mansfield 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 herein, shall be recorded by the Town Clerk unless the funds due under the recapture provisions herein have been paid, or the obligation has been waived pursuant to the immediately preceding subsection herein.

c. The Tax Assessor shall file, not later than 30 days after abatement is approved by the Town Council, with the Town Clerk, a certificate for any such dairy farm, fruit orchard, vegetable, nursery, or ~~nontraditional farm~~ 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 herein. Said certificate shall be recorded in the land records of the Town of Mansfield.

**Section 7. Right of Appeal.**

Any person claiming to be aggrieved by any action or inaction of the Tax Assessor of the Town of Mansfield regarding this chapter may appeal to the Board of Assessment Appeals of the Town of Mansfield in the manner set forth in Connecticut General Statutes section 12-111, as amended. Appeals from any decision of the Board of Tax Review may be taken to the Superior Court for the Judicial District of Tolland pursuant to Connecticut General Statutes section 12-117a, as amended.

**Section 8. Effective Date.**

Following its adoption by the Town Council, this Ordinance shall become effective on the twenty-first day after publication in a newspaper having circulation in the Town.



**Town of Mansfield  
Code of Ordinances**

“An Ordinance Providing an Additional Property Tax Exemption for Farm Machinery”

*February 9, 2012 Draft*

**Section 1. Title.**

This Ordinance shall be known and may be cited as “An Ordinance Providing an Additional Property Tax Exemption for Farm Machinery.”

**Section 2. Legislative Authority.**

This Ordinance is enacted pursuant to the provisions of Section 12-91(b) of the Connecticut General Statutes, as it may be amended from time-to-time.

**Section 3. Findings and Purpose.**

The Town Council of the Town of Mansfield finds that the preservation of farming and farmland is vitally important to retaining Mansfield’s rural character and quality of life, as well as promoting economic and environmental sustainability. Therefore, pursuant to *Connecticut General Statutes* § 12-91(b), as amended, the Town of Mansfield seeks to protect, preserve and promote the health, welfare and quality of life of its people by providing an additional tax exemption for farm machinery.

**Section 4. Applicability and Benefits.**

(a) For a farmer who qualifies for the farm machinery exemption under **Connecticut General Statutes § 12-91(a)**, any farm machinery as defined in said subsection 12-91(a) to the extent of an additional assessed value of one hundred thousand dollars (\$100,000.00), subject to the same limitations as the exemption provided under said subsection (a), and further subject to the application and qualification process provided in subsection (b), below, shall be exempt from taxation to that extent..

(b) Annually, within thirty days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application to the Assessor for the exemption provided in subsection (a) of this section, including therewith a notarized affidavit certifying that such farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars in gross sales from such farming operation or incurred at least fifteen thousand dollars in expenses related to such farming operation, with respect to the most recently completed taxable year of such farmer prior to the commencement of the assessment year for which such application is made, on forms prescribed by the Commissioner of Agriculture. Failure to file such application in said manner and form within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the Assessor shall have the rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of the Assessor.



**Town of Mansfield  
Code of Ordinances**

“An Ordinance Providing a Property Tax Exemption for Farm Buildings”

*February 9, 2012 Draft*

**Section 1. Title.**

This Ordinance shall be known and may be cited as “An Ordinance Providing a Property Tax Exemption for Farm Buildings.”

**Section 2. Legislative Authority.**

This Ordinance is enacted pursuant to the provisions of Section 12-91(c) of the Connecticut General Statutes, as it may be amended from time-to-time.

**Section 3. Findings and Purpose.**

The Town Council of the Town of Mansfield finds that the preservation of farming and farmland is vitally important to retaining Mansfield’s rural character and quality of life, as well as promoting economic and environmental sustainability. Therefore, pursuant to *Connecticut General Statutes* § 12-91(c), as amended, the Town of Mansfield seeks to protect, preserve and promote the health, welfare and quality of life of its people by providing a tax exemption for certain farm buildings.

**Section 4. Applicability and Benefits.**

- (a) For a farmer who qualifies for the farm machinery exemption under **Connecticut General Statutes § 12-91(a)**, any building used actually and exclusively in farming, as “farming” is defined in Section 1-1 of the Connecticut General Statutes, except for any building used to provide housing for seasonal employees of such farmer, upon proper application being made in accordance with this section, shall be exempt from property tax to the extent of an assessed value of one hundred thousand dollars.
- (b) This exemption shall not apply to any residence of any farmer.
- (c) Annually, within thirty days after the assessment date, each individual farmer, group of farmers, partnership or corporation shall make written application to the Assessor for the exemption provided in subsection (a) of this section, including therewith a notarized affidavit certifying that such farmer, individually or as part of a group, partnership or corporation, derived at least fifteen thousand dollars in gross sales from such farming operation or incurred at least fifteen thousand dollars in expenses related to such farming operation, with respect to the most recently completed taxable year of such farmer prior to the commencement of the assessment year for which such application is made, on forms prescribed by the Commissioner of Agriculture. Failure to file such application in said manner and form within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year. Any person aggrieved by any action of the Assessor shall have the rights and remedies for appeal and relief as are provided in the general statutes for taxpayers claiming to be aggrieved by the doings of the Assessor.