

AGRICULTURE COMMITTEE
Conference Room B
Mansfield Town Offices
7:30 p.m.

AGENDA

April 6, 2010

1. Call to Order
2. Roll Call
3. Welcome visitors
4. Approval of Minutes
5. Old Business
 - Presentation to the Town Council
 - Update on Website
 - Update on Agricultural products and services brochure
 - Committee Membership
6. New Business
 - Twin Pond Farm Stand
 - Tax Abatements
7. Other
 - Ag Zoning Regulations
 - TLGV Foodshed plan
8. Items for future agendas
9. Adjournment

MANSFIELD AGRICULTURE COMMITTEE
DRAFT Minutes of March 2, 2010 meeting
Audrey P. Beck Municipal Building
Conference Room B, 7:30 p.m.

1. Chairman Al Cyr, called the meeting to order at 7:35.

PRESENT: Al Cyr, Charlie Galgowski, Bill Palmer, Kathleen Paterson, Carol Stearns, Ed Wazer, Vicky Wetherell, Larry Lombard, Jennifer Kaufman (staff).

Also attending: Wes Bell, Chris Dittrich, Meredith Poehlitz, Raluca Mocanu, Jean Bell.

2. Welcome and introductions.

3. Minutes of the February 2, 2010, meeting were approved.

Old Business

4. Agriculture Committee Charge

The committee reviewed and amended the second draft of an updated committee charge. Recommendation that this amended draft be forwarded to the Committee on Committees for review along with request that the C on C consider adding language that there are no term limits. The updated charge will be forwarded to the Town Council for approval.

5. Mansfield Country brochure

The committee recommended updates for the brochure. Chris offered to help revise the layout and graphics. If there are enough copies, printing (vs. copying) may be more affordable. Example of inexpensive online service: VistaPrint. "Mansfield Grown" was suggested as a title.

6. Agriculture Zoning Regulations

The committee asked Jennifer to convey to Greg Padick and to PZC that this is still an important project, and that we are awaiting more information from other towns before making recommendations to PZC for updated regulations.

7. Presentation to the Town Council

The committee reviewed Kathleen's draft of a Power Point presentation and suggested revisions. Kathleen will email a second draft to use for review, then prepare a third draft for consideration at the April meeting.

New Business

8. AGvocate program

The committee discussed the goals of this program, which appear to support the development of an agriculture committee and identification of agricultural resources in a town. We decided that Mansfield has already done this, so we voted not to recommend Mansfield's application for this program.

9. Agricultural Leases

The committee reviewed annual reports by lessees of Town agricultural properties (2009 activities and proposed 2010 activities). Ed recommended review of the lease

agreements. The committee agreed to review the leases and identify opportunities to offer leases, as appropriate, to all local farmers in time for the 2011 season.

10. Committee Membership

Because several residents are interested in serving on the committee, the committee voted to recommend to the Committee on Committees that committee membership be expanded to 14.

11. Walktober

Vicky suggested that the committee sponsor a Walktober farm tour to publicize agriculture in town. Ed and Raluca are considering offering a walk on their farm.

13. Website information

Kathleen suggested that the committee contribute to the update of the Town's website with additional information about the committee and agriculture in town.

14. April 6 meeting agenda items

Presentation to the Town Council, website opportunities, agriculture brochure and email notices to farmers list.

15. Meeting adjourned at 9:30.

SPECIAL PERMIT APPLICATION
(see Article V, Section B of the Zoning Regulations)

Mansfield Planning and Zoning Commission

File # 12912
Date _____

1. Name of development (where applicable) TWIN PONDS FARM STAND
2. Proposed use of the property is FARM STAND
in accordance with Sec.(s) 7.4.13.d of Article VII (Permitted Use provisions) of the Zoning Regulations
3. Address/location of subject property 403 BROWNS ROAD
Assessor's Map 27 Block 89 Lot(s) 6 Vol. 680 Page 54
4. Zone of subject property RAR-90 Acreage of subject property 46 ACRES
5. Acreage of adjacent land in same ownership (if any) ± 160 ACRES
6. APPLICANT ENVIRO ENTERPRISES, LLC [Signature]
(please PRINT) Signature
Street Address PO BOX 8306 Telephone 860-428-7119
Town MANCHESTER, CT Zip Code 06040
Interest in property: Owner XX Optionee _____ Lessee _____ Other _____
(If "Other", please explain) _____
7. OWNER OF RECORD: ENVIRO ENTERPRISES LLC [Signature]
(please PRINT) Signature
(OR attached Purchase Contract OR attached letter consenting to application)
Street Address PO BOX 8306 Telephone 860-428-7119
Town MANCHESTER, CT Zip Code 06040
8. AGENTS (if any) representing the applicant who may be directly contacted regarding this application:
WESLEY J. WENTWORTH
Name WENTWORTH CIVIL ENGINEERS, LLC Telephone 860-642-7255
Address 177 WEST TOWN ST. LEBANON, CT Zip Code 06249
Involvement (legal, engineering surveying, etc.) ENGINEERING & PROJECT OVERSIGHT.
Name _____ Telephone _____
Address _____ Zip Code _____
Involvement (legal, engineering, surveying, etc.) _____

(over)

APPLICATION REFERRAL

Mansfield Planning & Zoning Commission

- TO:
- | | | | |
|-------------------------------------|--|-------------------------------------|-----------------------------------|
| <input checked="" type="checkbox"/> | Public Works Dep't., c/o Ass't. Town Eng'r. | <input type="checkbox"/> | Recreation Advisory Committee |
| <input checked="" type="checkbox"/> | Health Officer | <input type="checkbox"/> | Open Space Preservation Committee |
| <input type="checkbox"/> | Design Review Panel | <input type="checkbox"/> | Parks Advisory Committee |
| <input type="checkbox"/> | Committee on Needs of Persons w/Disabilities | <input type="checkbox"/> | Town Council |
| <input checked="" type="checkbox"/> | Fire Marshal | <input type="checkbox"/> | Conservation Commission |
| <input type="checkbox"/> | Traffic Authority | <input checked="" type="checkbox"/> | Agricultural Committee |

The Planning and Zoning Commission has received a Special Permit application and will consider the application at a Public Hearing/~~regular~~ meeting on 4/19/10. Please review the application and reply with your comments to the Planning Office before 4/15/10. For more information, please contact the Planning Office, 429-3330.

APPLICATION INFORMATION

Applicant: Enviro Enterprises, LLC

Owner: SANE

Agent(s): W. Wentworth, Engineer

Proposed use: Form stand

Location: 483 Browns Rd

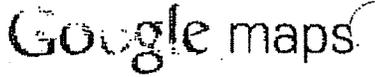
Zone classification: RAR-90

Other pertinent information:

- Site plans (4) sheets dated 3/22/10 attached
- statement of use; letter from Engineer attached.

Signed 

Date 3/31/10



Address 483 Browns Rd
Mansfield, CT 06268

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Text the word "GMAPS" to 466453





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- powerlines
- wetlands
- water
- Town
- roads
- highways

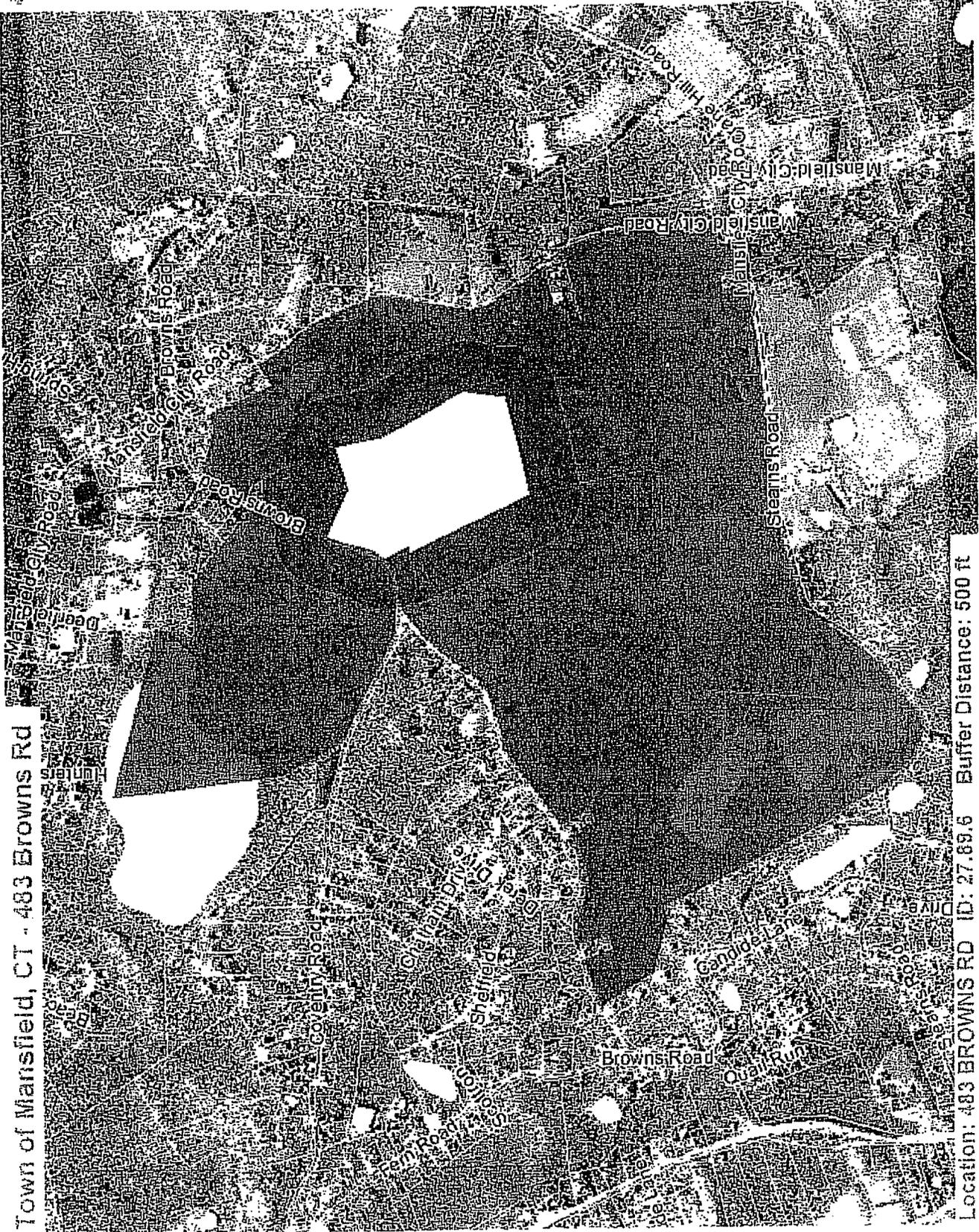


1 in = 1411.38 ft

Printed:
3/11/2010

MainStreetGIS
www.mainstreetgis.com

Town of Mansfield, CT - 483 Browns Rd



Location: 483 BROWNS RD ID: 27.69.6 Buffer Distance: 500 ft

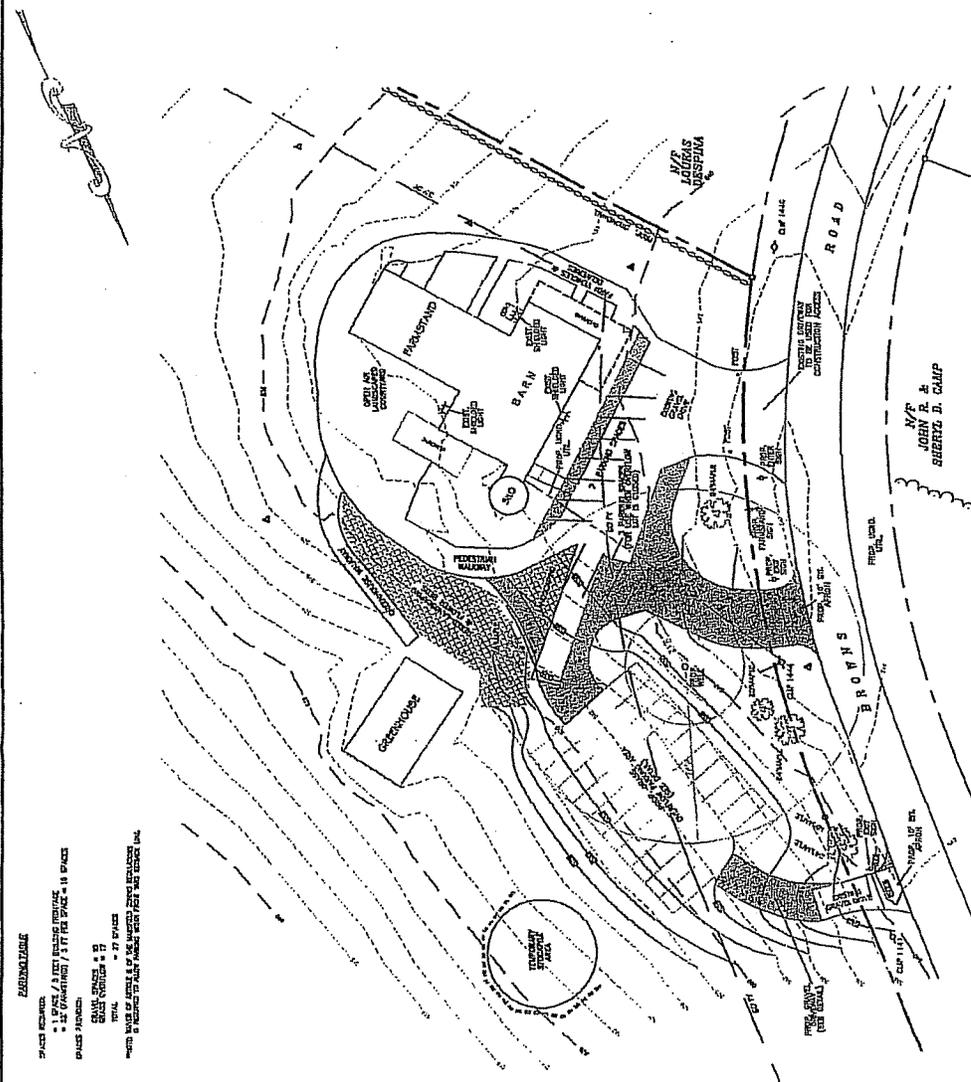
MainStreetGIS, LLC - www.mainstreetgis.com / info@mainstreetgis.com

Disclaimer: This map is for assessment purposes only. It is not valid for use as a survey or for conveyance.

To: Kielbania, Bryan F UTCHQ
Subject: Statement of Use
Importance: High

Statement Of Use

Twin Pond Farms will open its season in mid April with a large selection of perennials, annuals, vegetable and nursery plantings/supplies and will close with the Christmas season in late December. Our hours of operation will usually be 9 am to 6 pm daily-hours will vary based on business activity. Our sales activities will take place primarily inside the L portion of barn complex with additional selling/display areas in the existing dairy barn. There will also be outside sales displays in areas used previously on the farm along with areas on the northeast side of barn and displays associated with the nearby greenhouse/crop areas. Many of our products will be grown and produced in our and other local area fields and greenhouses. We will also offer made to order products, esp. during seasonal times of the year, such as wreaths, table and mantle decorations from materials grown on our farm and other suppliers. We will eventually offer pick your own flowers, berries, vegetable and pumpkins thru our farm operations. We will carry on past traditions on this farm of activities such as hay rides, corn maze walk paths, sleigh rides and trail walks. To promote local environmental activities, we will have presentations/displays from local environmental groups and/or individuals. To promote 'Connecticut Grown Products' our stand will offer products grown on our farm but also from other area local farms and families in the area. Such products could include dairy products, organic herbs, vegetables, fruits and vineyard grapes and wines. These prepared products would be sold and served to our customers at our farm location or at other locations. Our mission is to produce a CT Grown Product of high quality, to promote Ct Farming and spread awareness of farming practices and environmental stewardship in our area. Our goals support our farm's operations and its sustainability since its 160 acres are protected under the Connecticut Farmland Preservation Program.



CONSTRUCTION

SPACES REQUIRED - 1 PER BUILDING FOOTPRINT

- 1/2 FOOTPRINTS / 1 FT THE SPACE - 18 SPACES

SPACES PROVIDED

- 27 SPACES

NOTE: SPACE OF 10 FEET IS REQUIRED BETWEEN EACH FOOTPRINT AND THE PERIMETER OF THE LOT.

CONSTRUCTION

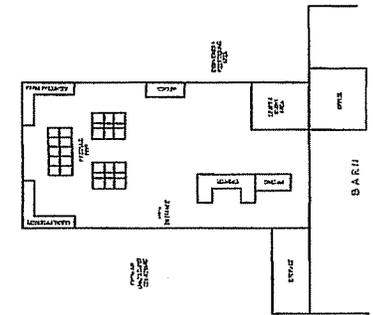
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- 1/2 FOOTPRINTS / 1 FT THE SPACE - 18 SPACES

SPACES PROVIDED

- 27 SPACES

NOTE: SPACE OF 10 FEET IS REQUIRED BETWEEN EACH FOOTPRINT AND THE PERIMETER OF THE LOT.



FARMSTAND OPERATIONS DETAIL
SCALE: 1/4" = 1'-0"

LEGEND

- EXISTING CONTOUR
- PROPOSED CONTOUR
- ADJUTANT/ROAD BOUNDARIES
- UTILITY CONDUIT, FOOT

GRAPHIC SCALE

OWNER / APPLICANT: ENVIRO ENTERPRISES, LLC
 483 BROWNS ROAD
 TWIN BROWNS FARM
 STORRS, CONNECTICUT

PREPARED FOR:
 ENVIRO ENTERPRISES, LLC
 177 WEST TOWN STREET
 LYNN, CT 06401
 PHONE (800)-642-7255

WEST & ROBERTS
 CIVIL ENGINEERS
 1000 W. MAIN ST. 2ND FL. STORRS, CT 06420
 TEL. (860)-426-7418

SITE DEVELOPMENT PLAN
 PREPARED FOR
ENVIRO ENTERPRISES, LLC
TWIN PONDS FARM STAND
483 BROWNS ROAD
MANSFIELD, CONNECTICUT

INDEX TO SHEETS

COVER SHEET	SHEET 1
SURVEY MAP	SHEET 2
SITE PLAN	SHEET 3
EROSION & SEDIMENTATION NOTES & DETAILS	SHEET 4

OWNER / APPLICANT: ENVIRO ENTERPRISES, LLC
 PO BOX 848
 MANSFIELD, CT 06240
 TEL (860) 483-7110



ROB HELLSROM
LAND SURVEYING
 32 MAIN STREET
 HEBRON, CT
 P.O. BOX 407
 COURETIA, CT 06237-0407
 (860) 888-9283

WENTWORTH CIVIL ENGINEERS, LLC
 177 WEST YORK STREET
 HEAVON, CT 08640
 PHONE (860)-962-7245

WENTWORTH CIVIL ENGINEERS, LLC

177 West Town St.
Lebanon, CT 06249
Tel. (860) 642-7255
Fax.(860) 642-4794

March 24, 2010

Mr. Curt Hirsch
Zoning Enforcement Officer
Town of Mansfield
4 South Eagleville Road
Mansfield, CT 06268

Re. Waiver Request
Twin Ponds Farm Stand
483 Browns Road
Storrs, CT 06268

Dear Curt:

I am writing to you on behalf of my client, Enviro Enterprises, LLC in regards to the above referenced Special Permit application. I would like to request the following waivers of the Mansfield Zoning Regulations regarding this application:

- Article V.A.3.d.3 & 15 – Requirement of specific landscape plan & stamp by a Licensed Landscape Architect.

Twin Ponds Farmstand will be offering for sale trees, shrubs, plants and flowers that are grown onsite & locally. These products will be showcased for sale and used in landscaped areas surrounding the farmstand. Said landscaping will be constantly changing as products & seasons change. Landscaped areas are shown on submitted site plan, but only as a minimum. Twin Ponds would like to retain the flexibility as to design, size, species, etc. of landscape materials used onsite. Also as part of this proposal, there are five large caliper maple trees along the property frontage that are to remain.

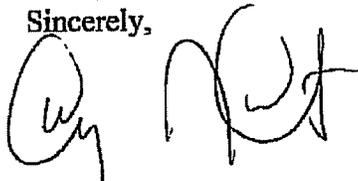
- Article VIII – Requirement of parking areas to be located outside of front yard building setback line.

Existing parking area in front of barn is to be utilized and expanded as part of this project as shown on site plan. Parking spaces are shown to utilize the area closest to the barn. Portions of these spaces are located within the front yard setback area.

An additional grass overflow parking area is also proposed. This area is intended to be utilized during peak days and events. The majority of the time it will remain grass and have the appearance of the abutting hay lot. Approximately one half of this area is within the front yard setback area. However, this area will be partially screened from the road and neighbors by the topography of the land & existing vegetation. Said parking area is located approximately 9 feet lower in elevation than Browns Road.

Please contact me if you have any comments or questions. Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Wesley J. Wentworth', written in a cursive style.

Wesley J. Wentworth
P.E., Soil Scientist

WENTWORTH CIVIL ENGINEERS, LLC

177 West Town St.
Lebanon, CT 06249
Tel. (860) 642-7255
Fax. (860) 642-4794

Mr. Curt Hirsch
Zoning Enforcement Officer
Town of Mansfield
4 South Eagleville Road
Mansfield, CT 06268

Re. Twin Ponds Farm Stand
483 Browns Road
Storrs, CT 06268

Sanitation Report

Dear Curt:

I am writing to you on behalf of my client, Enviro Enterprises, LLC in regards to the above referenced Special Permit application. This report is for the proposed permanent farm stand currently before the Town Planning & Zoning Commission for approval. The farm stand is proposed to be located in an existing barn located at 483 Browns Road.

A new well is being proposed as part of this proposal to provide irrigation water for plants being grown and displayed onsite.

There are no permanent bathrooms or kitchen facilities proposed in the buildings. Portable toilets will be provided to serve both employees and the public.

Please contact me if you have any comments or questions. Thank you for your attention to this matter.

Sincerely,

Wesley J. Wentworth
P.E., Soil Scientist

INTER

OFFICE

MEMO

TOWN MANAGER'S OFFICE, TOWN OF MANSFIELD

To: Agriculture Committee
From: Matthew W. Hart, Town Manager *MWH*
CC: Jennifer Kaufman, Parks Coordinator; Gregory Padick, Director of Planning
Subject: An Ordinance Providing a Property Tax Exemption for Farm Buildings
Date: March 31, 2010

The Mansfield Town Council at its meeting held on March 8, 2010 voted to refer the above captioned matter to the agriculture committee.

As part of its review of the ordinance, the council has asked the agriculture committee to look at the issue of local agriculture more broadly, and to provide the council with recommendations as to how the town could better promote sustainable agriculture and farming. The council has also requested that the agriculture committee assess the financial impact of any recommendations that the committee may present to the council. As a reference, I would suggest that the committee review the sections of *Mansfield 2020: A Unified Vision* (strategic plan) and the Plan of Conservation and Development, that pertain to local agriculture and sustainability.

I appreciate your assistance with this important matter, and please contact me with any questions or concerns.

1. Community/Campus Relations

The Town University Relation Committee will meet on March 9th at 4:00 p.m. to hear a presentation on the Storrs Center Streetscape Project. The Town Manager also announced the Committee on Community Quality of Life voted in favor of a change in the definition of family in the PZC regulations and will forward this proposed recommendation to the Planning and Zoning Commission.

2. Community Water and Wastewater Issues

The Four Corners Sewer and Water Advisory Committee will be meeting on March 9th at 7:00 p.m. and has invited various environmental advocacy groups.

3. An Ordinance Providing a Tax Exemption for Farm Buildings

Ms. Keane moved and Ms. Lindsey seconded to refer the proposed ordinance to the Ad Hoc Ordinance Development and Review Committee. Council members discussed the advisability of broadening the approach to include a review of what the Town could do to promote sustainable farming in general. Ms. Keane and Ms. Lindsey amended the motion to refer the issue to the Agriculture Committee. By consensus the Council agreed to the amendment and the motion to approve the amended motion passed unanimously.

Mr. Haddad asked that the Agriculture Committee keep the Council advised of any budgetary impacts their proposals might have so the Council will be able to evaluate the proposed changes during the budget review process.

VII. NEW BUSINESS

4. Presentation: Open Space

Program Parks Coordinator Jennifer Kaufman in concert with Jim Morrow, Vicki Wetherell, Ken Feathers and Steve Lowry representing the Open Space Preservation Committee, Quentin Kessel representing the Conservation Commission, and Sue Harrington representing the Parks Advisory Committee explained the processes involved and the value of the open space program in the Town. Speakers described how each of their committees have and continue to work individually and collectively to preserve resources and features of value to the community and environment.

On behalf of the Council Mayor Paterson thanked the committee members for their work commenting that this is a good example of how volunteers can contribute and make a difference to the Town.

5. Proposed Open Space Acquisition – Ossen Property

Mr. Haddad moved and Ms. Keane seconded to schedule a public hearing for 7:30 PM at the Town Council's regular meeting on March 22, 2010, to solicit public comment regarding the proposed purchase of the Ossen property on Birchwood Heights Road.

Motion passed unanimously.

6. ARRA, Stimulus Projects



**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: Matt Hart, Town Manager *MH*
CC: Maria Capriola, Assistant to Town Manager
Date: March 8, 2010
Re: An Ordinance Providing a Tax Exemption for Farm Buildings

Subject Matter/Background

Council recently requested that this item be placed on a future agenda for discussion purposes, to determine whether it would be appropriate to refer the draft ordinance to an existing council committee or to an ad hoc ordinance development and review committee.

For your reference, I have attached some of the previous correspondence related to this item. The Council did conduct a public hearing regarding this proposal. My impression at the time the ordinance was last discussed was that the proposal in its draft form did not enjoy the support of the majority of the Council. If the Town Council does wish to renew its work on the proposed ordinance, I would encourage you to look at the issue of sustainable agriculture in a more comprehensive manner, including the review of a broader range of financial incentives and tax policy options.

Attachments

- 1) March 10, 2008 Agenda Item Summary
- 2) An Ordinance Providing a Property Tax Exemption for Farm Buildings
- 3) D. O'Brien re: Proposed Farm Building Tax Exemption Ordinance
- 4) Excerpts from CT Assessor's Handbook, "Farm, Forest and Open Space Land"
- 5) Minutes of January 28, 2008 Public Hearing



**Town of Mansfield
Agenda Item Summary**

To: Town Council
From: Matt Hart, Town Manager
CC: Maria Capriola, Assistant to Town Manager; Jeffrey Smith, Director of Finance; Irene LaPointe, Assessor; Jennifer Kaufman, Parks Coordinator
Date: March 10, 2008
Re: An Ordinance Providing a Tax Exemption for Farm Buildings

Subject Matter/Background

This memo is intended to address the questions raised after the January 28, 2008 Public Hearing regarding the proposed Ordinance Providing a Tax Exemption for Farm Buildings. If adopted, the ordinance would exempt from local property taxation up to \$100,000 in assessed value of any building used actually and exclusively for farming purposes. Sources of information include a legal opinion obtained from Town Attorney Dennis O'Brien (attached), research provided by Connecticut Conference of Municipalities CCM (attached), and research conducted by staff.

To receive the proposed tax exemption, the applicant farmer would be required to file with the Assessor's Office annually by November 1st; otherwise the exemption would be removed for that year. In addition, Section 4 (c) of the ordinance provides that when the farmer applies annually for this exemption the farmer must include a notarized affidavit certifying that they have derived at least fifteen thousand dollars in gross sales or expenses from their farming operation.

What would be included as the definition of farming?

For purposes of the ordinance, the term "farming" is defined in Section 1-1(q) of the Connecticut General Statutes. This definition is attached.

Would horse farms be eligible for this tax exemption?

As stated above, the term farming is defined by Connecticut General Statutes Section 1-1(q), which provides, in relevant part: "...the words 'agriculture' and 'farming' shall include cultivation of the soils, dairying, forestry, raising, shearing, feeding, training and caring for, training and management of livestock, including horses." Thus, horse farms with annual revenues over \$15,000 and applicable buildings would be eligible to apply for the proposed tax exemption.

What would the ordinance's effect be on the tax base?

As previously reported, it is estimated that the revenue loss would be \$13,000 to \$21,500 per year (please see attached list of qualifying farm buildings). However, if

these farms were converted, it would be most likely be to single family homes. A cost of community services study done by American Farmland Trust for Hebron, Connecticut, found that working and open lands cost Hebron \$0.43 in services for every tax dollar generated, while residential properties cost \$1.06 in services. A primary objective of the proposed tax exemption is to provide Mansfield farmers with additional economic incentive to keep their land in agriculture. Since farmland and open space typically have a lower impact on municipal services than do residential uses, by keeping properties in agricultural uses the ordinance would theoretically help to stabilize the rising cost of Town services.

Can the Town place a lien against the farm property as it was enabled to do in the recently enacted tax relief program for senior citizens authorized by C.G.S. 12-129n?

In his February 7, 2008 opinion, Attorney O'Brien's writes:

Section 12-129n(f) provides that "Any municipality providing property tax relief under this section may establish a lien on such property in the amount of the relief granted..." When the Town Council enacted that particular tax exemption, it opted to include the lien requirement in the tax exemption ordinance for the elderly. As noted by Deputy Mayor Gregg Haddad at the January 28, 2008 meeting of the Town Council, "The general rule of construction in taxation cases is that provisions granting a tax exemption...embrace only what is strictly within their terms..." **Daimlerchrysler Services North America, LLC v. Commissioner of Revenue Services, 274 Conn. 196, 203 (2005)**. There is nothing in C.G.S. 12-91, (the legal authority for the farm building tax exemption) that allows a town to place a lien on the farm building to which a tax exemption is applied. If the legislature wanted to limit the farm building exemption in that way, it could have expressly said so, just as it did in C.G.S. section 12-129n when it permitted any town like Mansfield to lien property exempted from tax for a senior citizen. As no lien is expressly authorized in this instance, none may be included. Given the obvious purpose of this tax exemption to preserve farm property, this distinction makes perfect sense. Moreover, as a general rule of law, liens, which are neither consensual nor expressly authorized by statute, are legally ineffective.

Consequently, the Town Attorney advises that "no lien requirement should be added to the subject proposal as it would surely be null and void."

Is there an option to set income limitations, acreage requirements or a maximum benefit for the farm building tax exemption?

Attorney O'Brien also addresses these issues in his February 7th opinion. He states in that only one limitation is expressly authorized in the enabling legislation codified in C.G.S. section 12-91(c): "The municipality shall establish the amount of such exemption from the assessed value, provided such amount may not exceed one

hundred thousand dollars with respect to each eligible building.” Attorney O’Brien further provides that:

The legislature could have provided for a “maximum income allowable,” just as it did when it enacted the aforementioned section 12-129n to benefit lower income senior citizens, but it did not. Nor did the policy makers elect to limit the farm building tax exemption by establishing an acreage requirement or maximum benefit. The statutes express the intent of the legislature, and they should be strictly construed. Neither of the tax exemptions compared herein is required by law, but if a town votes to adopt a particular exemption, it should limit it only in ways “strictly within [the] terms” of the statutory basis.

On this question, Attorney O’Brien concludes that “since a principal purpose for the rule of strict construction of tax exemptions is to protect those local taxpayers who do not qualify for the particular exemption, it is arguable that the town may legally and effectively add income, acreage and maximum benefit limitations on this exemption, but it cannot be done not without risk of violating the letter and intent of the enabling statute, C.G.S. section 12-91.”

Are there specific ordinances relating to dairy farms?

Connecticut General Statutes Section 12-81m enables a municipality to abate up to fifty percent of property taxes for a dairy farm, fruit orchard or wine grape vineyard property. Glastonbury, Rocky Hill, and Coventry have passed such ordinances, and copies of these ordinances are attached.

What other Connecticut communities have adopted ordinances providing a tax abatement for dairy farms or a tax exemption for farm buildings?

CCM and staff have researched other communities around the state that have enacted ordinances to provide abatements for dairy farms, or a tax exemption for farm buildings. Copies of the following ordinances are attached:

- *Glastonbury Code of Ordinances sec. 18-8* “Property tax exemption for buildings used in farming”
- *Glastonbury Code of Ordinances Article 3*, “Tax Abatements for Dairy Farms”
- *Guildford Code of Ordinances Article IX* “Tax Exemption for Farm Machinery and Farm Buildings”
- *South Windsor Code of Ordinances sec 90-10* “Exemption from real property tax for qualified farm buildings”
- *Rocky Hill Code of Ordinances Article V* “Abatement for Dairy Farms”
- *Stafford Code of Ordinances sec. 4-8* “An ordinance providing a property tax exemption for certain farm buildings”
- *Coventry Code Division 2. sec. 94-56* “Abatement for Dairy Farms”

CCM also reports that the Town of Washington's Annual Town Meeting Minutes from October 3, 2005, indicate that the Town established an ordinance authorizing a tax exemption for farm machinery and farm buildings.

Recommendation

As reported, following a referral from the Town Council, the Planning and Zoning Commission, the Agriculture Committee and the Open Space Preservation Committee have all responded favorably to the proposal.

Staff also supports the proposed ordinance, but we certainly respect the concerns expressed by the Town Council and members of the community regarding the fact that the burden to absorb the exemption would be shifted to other property taxpayers. As detailed in previous communications, Mansfield's 2006 Plan of Conservation and Development indicates that the preservation of existing and potential farmland and forest land has increasingly become a conservation priority in Mansfield (see pages 14-15). Local farms, including tree farms, provide scenic character and specialized plant and wildlife habitats, produce high-quality products and help mitigate rising prices associated with transportation costs. Local farms contribute to Mansfield's diversity and economy and help preserve an important link to the agricultural history and economy of the town and region. In the last two decades, a number of open field areas previously used for farming purposes have been subdivided and developed within Mansfield. These areas have been permanently lost for agricultural use. Arguably, a continuation of this pattern would have a serious and increasingly detrimental effect on Mansfield's economy and character. To address this issue in part, Mansfield's Open Space Preservation and Agriculture Committees have recently placed a greater emphasis upon farmland preservation.

Preserving farmland in Mansfield requires making farming financially feasible. Farming, particularly on a small scale, can prove financially difficult. To lower the financial burden on farmers, the state has mandated certain tax benefits for farmers. For example, pursuant to Public Act 490, farmland is taxed at a lower rate and under Connecticut General Statutes §12-91(a) farmers may apply for a tax exemption for farm machinery.

A tax exemption for farm buildings, such as the one proposed and supported by the Open Space Preservation and Agriculture Committees, would provide Mansfield's farmers an additional incentive to keep their land in agricultural production, thus maintaining Mansfield's rural heritage and providing our citizens with access to a local, sustainable food source. By establishing the tax exemption for farm buildings, Mansfield would contribute to the effort to support agriculture in Connecticut. The Connecticut Farmland Trust reports that Connecticut's farmland is disappearing at the alarming rate of 8,000 acres a year. Fertile, highly productive land is being converted to residential and commercial uses at one of the fastest rates in the country - in less than 20 years, we have lost 21 percent of our state's farmland. If this rate of conversion continues, all of our remaining farmland will be gone in less than two generations.

Furthermore, one can argue that the preservation of open space and farmland contributes to the quality of life for all Mansfield residents and serves to enhance property values. This is a benefit that is hard to calculate in concrete terms, but worth noting.

In the discussion of this proposal at previous meetings, I do not sense that the Town Council has reached a clear consensus regarding the ordinance. However, I do sense a desire to promote agriculture, perhaps in a manner other than the proposed tax exemption for farm buildings.

At this point, I see at least four possible courses of action for the Council:

- 1) Approve or reject the ordinance in its present form;
- 2) Revise the ordinance to set income limitations and/or acreage requirements;
- 3) Table the ordinance pending discussion and prioritization of the pending strategic plan;
- 4) Refer the ordinance back to the Agriculture Committee, with a request that the Committee consult with other municipal advisory committees and staff to critically examine the issues raised by the Town Council, and to provide recommendations regarding programs and other means to promote agriculture and economic incentives for farming, in addition to or in lieu of the proposed tax exemption for farm buildings.

I hope that this report and the attached information serve to assist your deliberations. Please let me know how you wish to proceed with this item.

Attachments

- 1) An Ordinance Providing a Tax Exemption for Farm Buildings
- 2) D. O'Brien re: Proposed Farm Building Tax Exemption Ordinance
- 3) Excerpts from CT Assessor's Handbook, "Farm, Forest and Open Space Land"
- 4) Qualifying Farm Buildings per 2007 Grand List
- 5) Connecticut Conference of Municipalities Research Report
- 6) Coventry Code of Ordinances, Sec. 94-56 et seq., "Abatement for Dairy Farms"
- 7) American Farmland Trust, Conservation Options for Connecticut Farmland



**Town of Mansfield
Code of Ordinances**

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

January 28, 2008 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, 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 but may be applied to a residence used to house seasonal farm workers.
- (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.

Section 5. 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 within the Town.

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February 7, 2008

Matthew W. Hart
Town Manager
Town of Mansfield
Four South Eagleville Road
Mansfield, CT 06268

Re: Proposed Farm Building Tax Exemption Ordinance

Dear Matt:

Connecticut General Statutes section 12-91(c), permits the Town Council to provide an exemption from property tax for any building used actually and exclusively in farming. You have asked for my opinion whether the Council has the discretion to modify the proposed farm building tax exemption ordinance in a manner that is not specified by the enabling legislation, by establishing income limitations, acreage requirements or a maximum benefit for the exemption.

On January 28, 2008, I attended a Town Council meeting at which the foregoing questions were raised by Council members during or after a public hearing on the proposed farm building tax exemption ordinance. Another question was whether the town could place a lien against the farm property as it was enabled to do in the recently enacted tax relief program for senior citizens authorized by C.G.S. section 12-129n. Section 12-129n(f) provides that "Any municipality providing property tax relief under this section may establish a lien on such property in the amount of the relief granted . . ." When the Town Council enacted that particular tax exemption, it opted to include the lien requirement in the tax exemption ordinance for the elderly.

As noted by Deputy Mayor Gregg Haddad at the January 28, 2008 meeting of the Town Council, "The general rule of construction in taxation cases is that provisions granting a tax exemption . . . embrace only what is strictly within their terms. . . ." **Daimlerchrysler Services North America, LLC v. Commissioner of Revenue Services**, 274 Conn. 196, 203 (2005). There is nothing in C.G.S. 12-91, the legal authority for the farm building tax exemption, that allows a town to place a lien on the farm building to which a tax exemption is applied. If the legislature wanted to limit the farm building exemption in that way, it could have expressly said so, just as it did in

FARM, FOREST AND OPEN SPACE LAND - PUBLIC ACT 490

History and Legislative Intent - §12-107a

In the early 1960's, it became apparent that farm, forest and open space lands in Connecticut were rapidly diminishing due, in part, to economic pressures on landowners to sell because of a disproportionate tax burden. In 1963, the Connecticut General Assembly passed what is commonly referred to as Public Act 490, in order to prevent the forced conversion of farms, forests, and open space lands to more intensive uses, and to maintain a natural resource base for future generations.

Section 12-107a of the Connecticut General Statutes contains Public Act 490's Declaration of Policy. This policy essentially states that it is in the public interest to encourage the preservation of farm land, forest land and open space land and to prevent the forced conversion of such land to a more intensive use because of economic pressures caused by property assessments at values incompatible with preservation.

Public Act 490 provides for the valuation of qualifying farm, forest or open space land on the basis of its current use, without regard to neighborhood land use of a more intensive nature. When land is classified as farm land, forest land or open space land, its assessment is based on its use value, rather than on its market value (or highest and best use). Use value assessments are lower than those based upon fair market values, so owners of classified farm, forest and open space lands receive preferential property tax treatment. It should be noted that Connecticut is not unique: every state in the nation has a use value assessment law for farm, forest, or open space land.

Public Act 490 is codified in the Connecticut General Statutes as §12-107a through §12-107e, inclusive. Section 12-107a gives the intent of the legislation. Section 12-107b provides general definitions intended to guide the assessor in determining whether or not to allow the classification of farm, forest or open space land. Sections 12-107c through 12-107e, inclusive, are the statutes governing the application process for classification of farm, forest and open space land, respectively.

While not part of Public Act 490, §12-107f affects open space lands in that it allows certain tax-exempt organizations to be exempt from property taxation for any such lands they hold, for the benefit of the public, in perpetuity for educational, scientific and aesthetic or other equivalent passive uses.

Transfer of Ownership of Classified Lands

Prior to July 1, 2005, case law affirmed that the additional conveyance tax was due only if there was an actual sale of property, not a transfer of ownership of classified land or a sale of such land for no consideration, and that classification did not cease upon a transfer of title. See *Stepney Pond Estates, Limited v. Town of Monroe*, 260 Conn. 411, 425, 434 A.2d260 (2002).

Additional Conveyance Tax – Sale, Transfer or Change of Use of Classified Lands

Because the intent of Public Act 490 is the preservation of Connecticut's farm, forest and open space lands, once such lands are classified they become subject to a conveyance tax penalty upon a sale, a non-exempt transfer or change of use within a ten-year period, pursuant to §12-504a or §12-504e. This penalty is meant to discourage a property owner from taking advantage of the preferential tax treatment of classified land, and not preserving the land as it was intended for the statutorily required period of time (also known as the holding period).

The additional conveyance tax for classified farm land or forest land is levied if the land is sold or transferred to a non-exempt entity within a period of ten years from the date the owner acquired title to the land, or within a period of ten years from the time the owner first caused the land to be classified, whichever is earlier. For classified open space land, the additional conveyance tax is levied if the land is sold or transferred to a non-exempt entity within a period of ten years of the date the owner first caused the land to be classified as open space.

Pursuant to §12-504e, the additional conveyance tax must be levied if an owner changes the use of classified land, to a use other than farm, forest or open space, within a period of ten years of acquiring title.

The rate at which the additional conveyance tax is calculated is set forth in §12-504a (for a sale of classified land) and §12-504e (for a change in the use of such land). These statutes provide for a declining rate for each of the ten years comprising the period during which the additional tax can be levied. The additional conveyance tax is applied to the sales price of the land in the case of a sale and, in the case of a non-exempt transfer or use change, to the market value of the land as determined by the assessor at the time of the town's last revaluation.

Any person aggrieved by the imposition of the additional conveyance tax may appeal the assessor's determination regarding the tax to the board of assessment appeals.

On pages 7-44 through 7-46, forms for calculating the additional conveyance tax for sales, non-exempt transfers or changes of use of lands classified as farm, forest and open space are presented for illustrative purposes. There is no requirement that these forms be used, but assessors may find them helpful although some modifications may be needed. This is due to the fact that each form calls for the grand list year of certification, rather than the date a property is classified, and that some assessors use the certification date, rather than the grand list date, to determine the ten-year holding period.

The forms also cite property class codes that an assessor may no longer be using since they are not the codes currently prescribed by the Office of Policy and Management.

individuals as the principals or members of the limited liability company.

Use Values For Classified Farm, Forest and Open Space Land

Every five years, the Office of Policy and Management, in consultation with the Department of Agriculture, issues recommended use value schedules for classified farm, forest, or open space land, pursuant to §12-2b. These schedules differentiate between different types of land and are based, in part on an analysis of rental and lease data from across the state. Recommended values were most recently issued for the October 1, 2005 assessment year, and will be updated for the assessment year commencing October 1, 2010. (See page 7-43.)

Assessors are not required to use the recommended values. However, if an assessor chooses to apply values for classified farm, forest and open space land other than those that are recommended, such values must be developed in compliance with §12-63. That is, they must reflect the present true and actual value of classified farm, forest and open space land based upon the land's current use without regard to neighborhood land use of a more intensive nature. This statute also provides that the present true and actual value of open space land cannot be less than the value of classified farm land.

The Classification of Land as Farm Land

The Changing Nature of Farming

In times past, it was fairly easy to recognize a farm: even a child could describe one. A person with no technical knowledge of the agricultural industry could identify a farm, just by driving by a property having scenic acres of gently rolling land, some tilled, some being used as pastures and some wooded. There were often numerous outbuildings (mostly red barns with silos) and seemingly countless cows and horses corralled in by miles of white fencing.

The historic farm (because it was self contained and self-supporting) had to consist of different types, or tracks, of land. The farm unit of the historic farm needed woodlands as a source of fuel for heating and production. Wasteland, ponds and streams provided drinking water, irrigation and power. Not all farms today, however, have (or need) all of these various types of land.

With the urbanization of America and the ever-changing character of agriculture, the face of farming has changed. Farming is no longer that historic (almost romantic) image of a truly self contained and self-supporting family business. In Connecticut and elsewhere today, there are fewer self contained and self-supporting historic farms and more gentleman farmers and corporate farmers.

The gentleman farmer usually concentrates on one activity (such as haying or pasturing) and the land used for that activity, whether owned or leased, does not have to be more diverse than necessary to support that single purpose. So if property is being hayed, the gentleman farmer's farm unit may consist only of the land that is being hayed.

nurseries, orchards, ranges, greenhouses, hoopouses and other temporary structures or other structures used primarily for the raising and, as an incident to ordinary farming operations, the sale of agricultural or horticultural commodities. The term "aquaculture" means the farming of the waters of the state and tidal wetlands and the production of protein food, including fish, oysters, clams, mussels and other molluscan shellfish, on leased, franchised and public underwater farm lands. Nothing herein shall restrict the power of a local zoning authority under chapter 124.

§12-107b(a):

The term "farm land" means any tract or tracts of land, including woodland and wasteland, constituting a farm unit...

Note: "Farm unit" is not defined.

§14-49(q):

...no farm [motor vehicle] registration shall be issued to any person operating a farm that has gross annual sales of less than two thousand five hundred dollars in the calendar year preceding registration...

Note: Although §12-107c requires the assessor to consider a farmer's gross income among other factors, the majority of such income does not have to be derived from a farming operation. Essentially, then, the absence of a farm vehicle registration plate does not disqualify a farmer for farm land classification. On the other hand, the fact that such a registration plate has been issued may indicate that the owner is a farmer.

§22-3:

(a) The Commissioner of Agriculture shall evaluate all information and statistics collected by the department with regard to agriculture for the purpose of recommending methods to be pursued, the needs and wants of practical husbandry and the adaptation of agricultural products to soil, climate and markets, and shall determine the policies best adapted to encourage and promote the development of agriculture within the state. The commissioner may appoint qualified persons to make studies and recommendations concerning matters of interest to the commissioner.

(b) As used in this section "agricultural land" means any land in the state suitable with reference to soil types, existing and past use of such land for agricultural purposes and other relevant factors, for the cultivation of plants, for the production of human food and fiber or other useful and valuable plant products and for the production of animals, livestock and poultry useful to man and the environment and may include adjacent pastures, wooded land, natural drainage areas and other adjacent open areas; "development rights" means the rights of the fee simple owner of agricultural land to develop, construct on, sell, lease or otherwise improve such land for uses that result in rendering such land no longer agricultural land, but shall not be construed to include: (1) The rights of the fee owner of agricultural land to develop, construct on, sell, lease or otherwise improve the

require a certain amount of acreage, there is no universally accepted standard of minimum acreage required in order for a property or parcel to be considered a farm. State law sets no minimum acreage requirement for farm land classification, but some towns have established certain acreage provisions.

2. Portion Actually Used in Farming

Because there are different types of farming, the acreage actually used will vary. Also, each farm product can have different acreage requirements. Once the assessor has determined that the land in question is farm land, the assessor must determine the portion actually used for a farming activity, in order to properly value the property.

3. Productivity of the Land

Productivity does not have to mean that the land is employed to its maximum capacity. There can be legitimate reasons why farm land must lay fallow for a short period of time or why it is not being employed to its maximum capacity. As long as there is a bona fide commercial farming activity occurring, the degree of productivity may not be a controlling factor unless the diminished activity draws into question whether there is, indeed, a commercial farming activity occurring.

4. Gross Income Derived from Farming

The income derived from any farm will vary with the size of the farm unit and the farm product(s) being produced. There is no simple guideline to judge what level of income is reasonable. When considering gross income derived from farming, only the income attributable to the land in question should be taken into account. Also, the majority of a farmer's income does not have to be derived from the farming operation.

5. Nature and Value of Equipment Used

The type, quantity and value of equipment used will vary greatly from farm to farm. If a commercial farming activity is occurring, there is generally some equipment involved. Equipment used in farming may be either owned or leased by the farmer. Even if the owner of the land is leasing it to another for a commercial farming activity, equipment owned by the lessee may be used. If a commercial farming activity is occurring, the personal property (including leased items) used in the conduct of that activity should be declared to the assessor of the town where such personal property is located.

6. Extent to Which Tracts Comprising Farmland are Contiguous

It is becoming increasingly rare to find a farm that is one large contiguous parcel. Frequently, separate parcels of land may be rented or leased from others for a commercial farming activity.

This list of factors is not all encompassing; there may be other factors to consider. And, while there is no one simple standard or single test to determine what constitutes a farm or farmland, an assessor should always start with the following question: What commercial farming activity is occurring on this parcel of land? A site visit to the property may provide additional information

If the assessor chooses not to employ the use values recommended by the State of Connecticut, the values the assessor applies must still reflect the value of the farm land based on its use, rather than on the basis of its market value.

Assessor – Annual Certificate Filing With Town Clerk

Pursuant to §12-504f, the assessor must annually file a certificate listing any property classified as farm land with the town clerk, no later than 60 days after October 1st. Such certificate, which must specify the date of initial classification, serves as a notice of the obligation to pay the conveyance tax pursuant to §12-504a or §12-504e.

As already mentioned, a person claiming to be aggrieved by the assessor's decision regarding a farm land classification application may file an appeal with the board of assessment appeals. If the board of assessment appeals decides to overturn the assessor's decision by classifying a property as farm land, or changes the acreage that was classified, the assessor should file an amended certificate with the town clerk. Even if the assessor does not agree with the board's decision, the amended certificate must be filed in order to protect the town's right to impose an additional conveyance tax should it become necessary to do so.

Changes in Title, Use and Acreage

As previously discussed, §12-504a provides that any land which has been classified as farm land is subject to an additional conveyance tax if such land is sold, transferred to a non-exempt person or entity or if its use changes, within a ten-year period from either the date the property was acquired or from the date of its classification, whichever is earlier. Pursuant to §12-504e, the additional conveyance tax is to be levied if an owner, within a period of ten years of acquiring title, changes the use of the land.

In accordance with §12-504h, the classification of land as farm land ceases when the use of such land is changed to a use other than that described in the application for the existing classification (i.e., a non-agricultural use), or when the property owner sells or transfers the property in a non-exempt transactions. For a property that is transferred to a person or entity against who the additional conveyance tax is not applicable (see §12-504c), a new classification period does not begin. Rather, the new owner files a revised application and the assessor corrects the property record accordingly.

Any action which results in the cessation of a commercial farming activity would require the previously classified land to be revalued without the benefit of the farm land classification. Similarly, if the acreage of classified land changes, its use value should be revised accordingly. Amended applications may be required in such circumstances.

Declassification

Upon termination of the classification, the assessor must record with the town clerk a certificate indicating that such property has been declassified pursuant to §12-504b. If the declassified property is still in the name of the person who initially filed for its classification, it is recommended that a copy of the declassification certificate be sent to that person.

REGULAR MEETING-MANSFIELD TOWN COUNCIL

January 28, 2008

Mayor Elizabeth Paterson called the regular meeting of the Mansfield Town Council to order at 7:30 p.m. in the Council Chambers of the Audrey P. Beck Building.

I. ROLL CALL

Present: Blair, Clouette, Duffy, Haddad, Koehn, Nesbitt, Paterson, Paulhus, Schaefer

II. APPROVAL OF MINUTES

Mr. Clouette moved and Mr. Paulhus seconded to approve the minutes of the December 10, 2007 meeting as corrected. Motion passed with Mr. Haddad, Ms. Blair and Mr. Schaefer abstaining. Mr. Haddad moved and Mr. Paulhus seconded to approve the minutes of the January 14, 2008 meeting as corrected. Motion passed with Ms. Blair abstaining.

III. MOMENT OF SILENCE

Mayor Paterson requested a moment of silence in honor of and respect for our troops around the world.

IV. OPPORTUNITY FOR PUBLIC TO ADDRESS THE COUNCIL

Robert Kremer, 67 Charles Lane, questioned the need for the Housing Code, noting that he is a landlord who has maintained his property and paid his taxes. (Statement attached)

Mary Gawlicki, 132 Lorraine Drive East, expressed concern regarding the wording and effectiveness of the Housing Code and asked that the Town let citizens know how to properly sign a petition. (Statement attached)

V. PUBLIC HEARING

1. An Ordinance Providing a Tax Exemption for Farm Buildings

Irene LaPointe, Town Assessor, outlined the exemption program and estimated the number of residents who might qualify as 21 or 22. Ms. Koehn requested a review of how the inclusion of the set acreage stipulation might effect the ordinance.

Quentin Kessel, 97 Codfish Falls Road, spoke in favor of the ordinance commenting that the Town Council should do whatever they can to keep parts of the Town rural.

Vicky Wetherell, 33 Summit Road, who is a member of the Open Space Preservation Committee and their representative to the Agriculture Committee spoke in favor of the ordinance. She commented that this is one component of a complex support mechanism for farms. (Statement attached)

Betty Wassmundt, 54 Old Turnpike Road, spoke against the proposed ordinance and questioned the definition of seasonal workers as the term applies to the Town. (Statement attached)

David Freudmann, 22 Eastwood Road, spoke against the ordinance urging the Council not to grant exemptions to specific financial groups. Mr. Freudmann commented the ordinance is ripe for abuse, creates a distortion in the economic order, creates a two-tiered system of landlords, opens the way for other professions to request assistance and in the long run will not preserve open space.

Anne Wiant-Rudd, 688 Middle Turnpike, spoke in favor of the proposed ordinance noting the importance of the production of local produce. (Statement attached)

Mike Sikoski, 135 Wildwood Road, spoke against the ordinance and suggested a rebate system targeted to farmers who need help might be a better idea. (Statement attached)

The Town Clerk noted a written communication from Elisa Santee, 85 South Bedlam Road, who is a dairy farmer and is in favor of the ordinance. (Statement attached)

VI. OLD BUSINESS

2. An Ordinance Providing a Tax Exemption for Farm Buildings

Mr. Paulhus moved and Mr. Schaefer seconded to adopt the Ordinance Providing a Tax Exemption for Farm Buildings, dated January 28, 2008, which ordinance shall be effective 21 days after publication in a newspaper having circulation within the Town of Mansfield.

Council members discussed whether the proposed ordinance would save farmland, whether the ordinance should require the tax break be repaid

upon the sale of the property, the feasibility of a rebate, the need to maintain a local food supply and the definition of seasonal workers. Mr. Haddad stated that the State often dictates the way ordinances and exemptions can be approved and asked staff to see if the enabling legislation allows any flexibility.

Mr. Clouette moved and Mr. Schaefer seconded to table the motion to the next meeting. Motion passed.

3. Community/Campus Relations

Town Manager, Matt Hart, noted that both the worksheet titled "What Other College Communities Have Done" and the consultant's draft report and staff recommendations regarding the staffing and implementation of the Housing Code, as requested by Council members, is included in the packet.

4. Community Water and Wastewater Issues

Matt Hart, Town Manager, will clarify the Projected Average Day Demand and Available Supply table and will provide the water demand estimations found in the final report of the 1999-2000 UConn Water Supply Plan.

VII. NEW BUSINESS

5. Art Display Policy for Municipals Buildings

Mr. Paulhus moved and Mr. Clouette seconded to schedule a public hearing at 7:30 PM at the Town Council's regular meeting on February 11, 2008, to solicit public comment regarding the proposed Mansfield Community Center Art Display Policy and the Art Display policy for Mansfield Town Buildings (Other than Schools).

Kim Bova, Jay Ames and Scott Lehman, members of the Arts Advisory Council, were present to answer question. Mr. Lehman commented the guidelines are meant to be quite liberal and serve more to give the artists some direction. The Advisory members noted the importance of each town entity establishing a committee to establish more specific policies.

Motion passed unanimously.

6. 2008 Child Daycare Application

Mr. Haddad moved and Mr. Nesbitt seconded to approve the following resolution:

Comments on proposed property tax exemption for certain farm buildings

Thank you for considering this tax exemption proposal. Both the Open Space Preservation Committee and the Agriculture Committee have urged the Town Council to approve this exemption.

The Town's Plan of Conservation and Development and current discussions about the Town's strategic plan both support the preservation of farmland. The benefits of preserving these lands are several. Many residents value the rural character of the Town (what one sees as one travels around town). But farms are also an important factor in the town's economy. They are part of the local business community. They are a source of local food, which helps ensure a sustainable resource for the Town and for the region. Farmers are stewards of the prime agricultural soils that are the best cropland. These soils are a natural resource that is taken for granted, but cannot be replaced once developed. Farms help keep property taxes at a lower level for all of us. If local farms were developed for housing, the cost to the town for services to additional residents would be far greater than the amount of property taxes that would be exempted under this proposal. Preserving farmland is good economic policy.

But in order to preserve farmland, you have to preserve farming activity. Without the management of these lands, they would revert to forest or to houses. How can the Town support farming? One way is to provide zoning that does not negatively impact farming operations. Another way is to help farmers resist the get-rich-quick offers by developers. Operating a farm is not a very profitable enterprise in New England. Mansfield does not have a lot of farms, so we need to make sure that the ones we have will continue to exist, and we need to welcome new farmers. To accomplish that, we are going to have to provide economic and marketing support for them. One way that the Town can provide economic support is through this proposed tax abatement. This tax policy would help ensure that farming activity continues in town. This proposed exemption would be an investment in preserving an important component of the Town's character and economy.

Vicky Wetherell

Farm Exemption Public Hearing
January 28, 2008

I am here to ask you to vote against this ordinance. My reasons follow.

Consider the financial impact statement saying to expect this ordinance to cost between \$13,000 and \$21,500. There is no supporting documentation for these numbers. You must conclude that you cannot rely on these numbers and that you should have this information. The public should have had this information prior to this hearing.

However much the cost is, where are you going to get this money? This has got to be a very difficult budget year. China is supporting the federal government. State revenues have got to be down – RE sales, sales tax, casino gambling all are down. This means that Mansfield will hurt. Is this the time to be cutting taxes however commendable the project is? Or are you going to shift this unknown amount of tax revenue on to the rest of us. Please note, there is no requirement for the farmer to demonstrate need. We could have a farmer with a \$1,000,000 profit who qualifies for this tax break which likely will be paid for by the middle class in town. Sounds like a George W. Bush policy to me.

Did you read the article in the Chronicle on 1-21-08? The State now is trying to deal with the \$5 billion in tax exemptions which they have passed. All of that is shifted on to you and me. Don't do this to Mansfield.

I question section 4 b of the ordinance regarding residences used to house seasonal workers. Are there any in town? (I need an answer) Please define such a dwelling in this town. Can a house be used to rent to students during the school year and used for seasonal labor in the summer growing season and still qualify? (Answer) Can a house be rented to someone who works from time to time on the farm and qualify? (Answer) Is this proposed ordinance open to abuse as you have found is happening with your Landlord and Housing ordinances? I think so. I can hear our mayor saying some months down the line, "Why I never would have thought of such a thing."

Section 4 b requires clear definition before you vote on this ordinance.

Let's take an example of possible abuse of the ordinance. I own 25 acres, some of it wooded, I can build a barn which I would like because I'd like to encourage swallows and I have a lot of equipment I'd like to store. I can call myself a timber farm. I can clear cut all of my land. Then I can sell it to a developer and all the while you will have given me lots of tax breaks because I'll qualify for a break on the land, each piece of equipment qualifies up to \$100,000 and now my barn will qualify. I might throw in a few cows as I contemplate dairy farming and my cows will be tax free. If my grandchild wants a pony, I can easily make that tax exempt. You should vote no for this ordinance.

If you want more examples, just ask.

Next, our mayor gave the best reason to vote against this ordinance in her statement to the Chronicle. She said "We're hoping to help farmers ... to hang on to their land and not sell it to developers". We're hoping. Can your legislation affect a hope?

General experience shows us that people will take advantage of every tax break. Past experience in town equally shows us that this has not stopped development. Let me recount an example which I know of from the eastern part of this town. One farmer with a beautiful piece of land took advantage of all the tax breaks. Included was this: there was a drought in the Midwest back in the 70's or 80's and the federal government legislated a 1 % loan to the corn farmers. Our farmer grew corn for his cows so he got himself the 1% loan. I think that was the year that he bought his house on Marco Island in FL. Now his farm is all developed - excepting for one beautiful piece which was sold to a family in town who are people who value open space and privacy. That is still open space. What did the tax breaks do? The one you are considering will have the same non-effect. You cannot affect a hope by legislation. Don't we wish you could; what a perfect world we'd have.

Look at the Claude McDaniels farm. What is happening to that? Would all the tax breaks in the world have stopped Claude from dying and his heirs doing what they want?

What about the Green property on rte 32. That beautiful hillside is becoming a gravel bank. I'm sure the Greens took advantage of every tax break.

Take a look at page 68 of your packet; there is a picture of the Ash house reproduction. This is a commendable project but let's consider the impact to open space. Prior to the current ownership of this farm property, the property had on it a house, a barn, a sugar shack and decrepit farm buildings. It now has all of those as well as a 2 car garage, a very large studio, 4 rental dwellings and the Ash house is the 5th rental coming up. And, the Ash house is built on what is quite likely prime farm land; that parcel grew produce for many, many years. Can you pass legislation to affect a hope? This is bad legislation. Vote no.

The best thing you can do is to manage an effective town government which does not overextend the ability of the citizens to pay the tax bill. Consider carefully how you spend our money. This will promote open space as you will not require all the non-farmers who own open space to sell off their land because the tax burden is too high. Thank you.

As a local taxpayer I support the proposed tax exemption for local farm buildings.

It is important that we support our local farmers not only by buying local produce and other commodities but also by easing the potential financial strain that it takes to operate a farm.

Farmland is becoming a scarce commodity as our population continues to increase. Locally, nationally and globally our open space is quickly being developed which is an irreversible trend.

I think farms are a necessity and by supporting the Tax Exemption Proposal we are looking ahead and supporting our future.

As the saying goes: No Farms. No Food

Thank you.

Anne Wiant-Rudd
688 Middle Tpk

I am here to tell you that I grew up in New Hampshire on a farm so that I know what it is like to struggle as a small dairy farmer. I am not opposed to helping farmers.

But, I do see that this ordinance can backfire as you have learned with The Housing Code, etc. People will find a way to qualify for this exemption in ways that you never dreamed of.

Can you assure us that this ordinance will not be abused by people you are not intending to target with this tax break? As you can probably guess, I will look for a way.

I will make you a suggestion. If you want to help farmers who may need help, come up with a rebate system for the specific farmers you want to target. Say, in December of each year you return a portion of the taxes they paid in the prior year.

What in your ordinance is going to prevent a farmer from finishing his career and then selling his land and property to fund his retirement while all along he was not paying taxes on the buildings. And, they have a right to do this; after all, it really is their only asset. Farming barely keeps bills paid; funding a retirement plan is not possible when the next corn shipment, grain shipment or fuel bill is due. Most likely, the farmer must sell his property in order to retire.

Small family farms are not going to continue forever, that's just the way it is....it's sad but it is a fact. No matter how hard Mansfield or America tries, small business, be it farmers or hardware stores, trash companies or gas stations, they are all going to get swallowed up by the big guys. While they are here, we do want to help them as much as possible, but we need to remember, no matter how hard we try, they will not be around forever.

You can come up with better ideas to preserve open space in Mansfield. Personally, I believe the Town and Joshua's Trust currently have enough preserved land. Sooner or later the town, the trust, the department of corrections and the university will own most of the land in Mansfield – thus leaving for the Homeowners on their 2 acres to provide all the town revenue.

To summarize:

This property tax exemption is wrong – unless, of course you want to give it to me, too.

Mike Sikosti

1-28-08

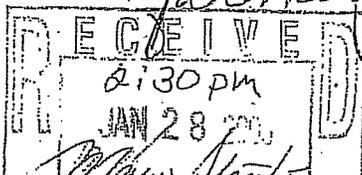
To: Mansfield Town Council

From: Elisa Santee / William Trietch
Foxfire Farm, LLC
85 South Bedlam Rd
Mansfield Center, CT 06250

RE: "Ordinance providing a property tax
exemption for farm buildings"

We are a small dairy farm
and would be at the meeting tonight
if we weren't milking cows -

We would like to express our
support for the proposed ordinance -
Property tax relief will help to keep us
farming -



Elisa Santee
William Trietch
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