



## TOWN OF GUILFORD

SETTLED IN 1639

ASSESSOR'S OFFICE  
31 PARK ST  
GUILFORD, CONNECTICUT 06437

TELEPHONE 203-453-8010  
FAX 203-453-8017

### HOW TO APPLY FOR A FARM BUILDING EXEMPTION

1. An applicant farmer must complete and annually file, no later than October 31<sup>st</sup>, a **notarized** M-28 Form. **NOTE:** Only farmers with at least \$15,000 in either income or expenses (for last year) are eligible to file the M-28 Form.

**AND**

2. An applicant farmer must complete and **annually file**, no later than October 31<sup>st</sup>, a **notarized** "An Application for Exemption of a Certain Farm Building".

**AND**

3. An applicant farmer must complete and **annually file**, no later than November 1<sup>st</sup>, a Personal Property Declaration (Read the instructions for notarization requirements).

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### SOME POINTS REGARDING THE FARM BUILDING EXEMPTION:

Failure to file within the prescribed **time limit** shall be considered a waiver of one's right to such exemption.

Both the M-28 Form and the "Application for Exemption of a Certain Farm Building" Form must be filed annually and **approved annually**. If the M-28 Form is not filed, the exemption will be denied.

The M-28 Form and the "Application for Exemption of a Certain Farm Building" Form must **both be notarized**.

The Assessor may require the **submission of supporting documents** (e.g., income tax forms, Schedule F, etc) to verify the income and/or expenses requirement contained in the M-28 Form.

If the applicant's M-28 form is not approved, then they will **not be eligible** for the farm building exemption.

If approved, the exemption is **valid only** for the current Grand List year. There is **no requirement** that recipients of this exemption be noticed to re-file.

**All owners** must sign the application.

The farm building must be used **exclusively** by and for the farming activities and/or products of the applicant farmer only.

The **exemption** is equal to \$100,000 assessment dollars (i.e., \$142,857 fair market value times 70%) for each approved farm building.

There is **no limitation** to the number of buildings that one can apply for. Each building will be reviewed on its own merits.

A form must be filed for **each building**.

A physically inspection of the farm building in question may be required.

# APPLICATION FOR EXEMPTION OF A CERTAIN FARM BUILDING

This application for exemption of certain farm buildings as defined in Section 1-1q, to the assessed value of \$100,000, within the provisions of Section 12-91 of the Connecticut General Statutes as amended must be filed annually by October 31<sup>st</sup> with the Assessor of the Town of Guilford. Failure to file this application within the time limit prescribed shall be considered a waiver of the right to such exemption for that assessment year.

NEW APPLICATION                       RENEWAL APPLICATION

<b>REAL PROPERTY OWNER(S) INFORMATION</b>			
Real Property Owner's Name(s)			
Mailing Address			
Telephone Number		Fax Number	

<b>FOR THE ONE BUILDING LOCATED AT</b> (COMPLETE ONE APPLICATION FOR EACH BUILDING)		
STREET ADDRESS	ASSESSOR'S MAP NUMBER AND PARCEL NUMBER	UNIQUE ID NUMBER

<b>DESCRIPTION OF BUILDING</b>		
TYPE OF BUILDING	SIZE OF BUILDING	OTHER DESCRIPTION

<b>DESCRIPTION OF THE FARMING ACTIVITY</b>
THIS BUILDING MUST BE USED EXCLUSIVELY FOR YOUR FARMING ACTIVITY ONLY. PLEASE BE SPECIFIC.

<b>I DO HEREBY</b> declare in accordance with Section 12-91 of the Connecticut General Statutes under penalty of perjury that the statements herein made by me are true according to the best of my knowledge and belief.		
_____ Owner's Signature(s): All Owners Must Sign	_____ Owner's Name(s) Printed	_____ Dated
Subscribed and sworn to before me: _____		
_____ Notary Public		_____ Dated

<b>ASSESSOR'S OFFICE USE ONLY</b>	
<input type="checkbox"/> This application is approved.	FOR THE GRAND LIST  OF  <span style="font-size: 1.5em; color: red;"><b>2009</b></span>
<input type="checkbox"/> This application is denied for the following reason(s) _____	
_____ Assessor's Signature	
_____ Dated	