

# Property Tax Exemptions



## Background:

Temporary structures used for seasonal production or crop protection, nursery stock, farm produce, certain livestock, poultry and farm tools to the value of five hundred dollars are exempt from personal property tax.

## Key Points:

- The exemptions are mandatory statewide.
- All farmers must file a personal Property Declaration Form with assessor listing all taxable personal property they own in order to claim any farm exemptions.
- **CGS Section 12-81** provides the exemptions under the following subsections:
  - **(38) Farm tools** used in the business of farming are exempt from taxation to the value of five hundred dollars.
  - **(39) Produce of a farm grown** on the farm, including colts, calves and lambs, while owned by the producer or by a cooperative marketing corporation are exempt from taxation.
  - **(40) Sheep, goats and swine** kept in the state are exempt from taxation.
  - **(41) Dairy and beef cattle, oxen, asses and mules** kept in the state are exempt from taxation.
  - **(42) Poultry** kept in the state is exempt from taxation.
  - **(44) Nursery products.** Produce or products growing in any nursery, and any shrub and any forest, ornamental or fruit trees growing in a nursery are exempt from taxation.
  - **(68) All livestock, and horses and ponies to a value of \$1,000.** Any livestock owned and kept in this state and any horse or pony up to the assessed value of \$1,000 is exempt from taxation. Horses and ponies used in agriculture are exempt from taxation under CGS Section 12-91 for qualifying farmers.
  - **(73) Temporary devices or structures** for seasonal production, storage or production of plants and plant material including, but not limited to, hoop houses, poly houses, high tunnels, overwintering structures and shade houses are exempt from taxation.
- In 2014 **PA 14-33** was enacted which allows municipalities to exempt taxation on horses of any value. This may be accomplished through a vote of the municipal legislative authority or if the legislative authority is a town meeting, may be accomplished through a vote of the board of selectmen.

*(Over)*

## 2 Property Tax Exemptions *(continued)*

### Statute:

**CGS Section 12-81. Exemptions.** The following-described property shall be exempt from taxation:

(38) **Farming tools.** Farming tools actually and exclusively used in the business of farming on any farm to the value of five hundred dollars;

(39) **Farm produce.** Produce of a farm, actually grown, growing or produced, including colts, calves and lambs, while owned and held by the producer or by a cooperative marketing corporation organized under the provisions of chapter 596, when delivered to it by such producer;

(40) **Sheep, goats and swine.** Sheep, goats and swine owned and kept in this state;

(41) **Dairy and beef cattle, oxen, asses and mules.** Dairy and beef cattle, oxen, asses and mules, owned and kept in this state;

(42) **Poultry.** Poultry owned and kept in this state;

(44) **Nursery products.** Produce or products growing in any nursery, and any shrub and any forest, ornamental or fruit trees while growing in a nursery;

(68) **Livestock totally exempt except that exemption for horses and ponies limited to one thousand dollars in value unless used in farming.** Any livestock owned and kept in this state, except that any horse or pony shall be exempt from local property tax up to the assessed value of one thousand dollars, with such exempt value applicable in the case of each such horse or pony, provided any horse or pony used in farming, in the manner required in section 12-91, shall be totally exempt from local property tax as provided in said section 12-91;

(73) **Temporary devices or structures for seasonal production, storage or protection of plants or plant material.** Temporary devices or structures used in the seasonal production, storage or protection of plants or plant material, including, but not limited to, hoop houses, poly houses, high tunnels, overwintering structures and shade houses;

**PA 14-33:** Section 1. (NEW) (Effective October 1, 2014, and applicable to assessment years commencing on or after said date) Notwithstanding the provisions of subdivision (68) of section 12-81 of the general statutes and section 12-91 of the general statutes, as amended by this act, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, exempt from property taxation horses or ponies of any value.

### FAQs:

**Q: Are wildlife barriers such as deer fencing exempt from personal property tax?**

**A:** Yes. Any structures or devices used to protect plants or plan materials are exempt from personal property tax.

### Notes: