



CHECKLIST FOR NEW FARM OWNERS

LAND USE:

Zoning: Agriculture and farming can be regulated through local planning and zoning regulations. Activities that are locally regulated are: on-farm retail, construction of new farm buildings, repurposing of existing structures, temporary or permanent housing for the keeping of livestock, agritourism, signage, installation of fencing, excavation and grading, and more. **Check with the local planner and zoning enforcement officer before purchasing a farm property or diversifying your existing farm property. Get the information in writing or ask for a copy of the zoning regulations that pertain to your activity.**

Farm building construction: Farms must obtain wetlands, zoning and building permits for any construction or renovation of farm buildings. Check with the town planner, zoning enforcement officer and building inspector for required permits.

Wetlands: There are certain agricultural activities that are permitted as-of-right. However any filling, excavating or altering of a watercourse, even if it is associated with an agricultural activity, may require a permit. Jurisdiction for determination lies with the local wetlands commission, not you the property owner or the contractor conducting the work. **Do not conduct any activity in or around wetlands without first consulting with the local wetlands enforcement officer.**

Neighbors: Introduce yourself to the neighbors and explain to them what you are going to do on the farm. This will help alleviate misconceptions and flush out any potential conflicts.

TAXES:

Land: Connecticut's current use assessment law (acronym "PA 490") allows farmland to be assessed for its current usage rather than highest and best value. PA 490 does not run with the land, it runs with the owner. **You will need to reapply as the new owner to derive the reduced tax benefit.** Consult with the local assessor. Not all new farmers are approved the first year of application. Visit www.cfba.org PA 490> 2015 PA 490 Guide.

Farm buildings: Some towns exempt the tax on farm buildings through a municipal ordinance. Check with the assessor to see if your town offers the farm building exemption or consult with Connecticut Farm Bureau for a list of towns that offer the exemption.

Personal property: Any equipment or machinery used on the farm is taxable. Farmers that derive \$15,000 in either income or expenditures, are eligible for an exemption from personal property for the first \$100,000 of assessed value. Some towns provide an additional \$100,000 of exemption to take the exemption to \$200,000. **You must apply annually by November 1st to receive the exemption. Failure to file will incur a tax bill.**

For one-on-one assistance contact: Joan Nichols - Connecticut Farm Bureau Association
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The Voice of Connecticut Agriculture