TAX ABATEMENT FOR FARMS-FREQUENTLY ASKED QUESTIONS

Town of Glastonbury ordinance 18-31 allows for the abatement of up to 50% of the property taxes for the property of certain farms.

Contact the Assessor's office for additional information:
Email: assessor@glastonbury-ct.gov
Phone: 860-652-7600

What types of farms are eligible?

Dairy Farms, fruit orchards (including a vineyard for the growing of grapes for wine), vegetable farms, nursery farms, tobacco farms and any farm which employs nontraditional farming methods, including, but not limited to, hydroponic farming.

Are solar farms eligible for abatement?

No.

Is an application required?

Yes, an annual application must be submitted to the Assessor's Office between April 1 and May 15.

Where is the application available?

The application is available on the Property Assessment page of the Town's website, glastonbury-ct.gov or in the Assessor's Office.

Who makes the decision to grant or deny the abatement?

The Town Council.

What types of property can qualify for abatement?

Real estate and outbuildings used for the purpose of one of the eligible types of farms.

Does the property need to be maintained as a business?

Yes.

What evidence needs to be submitted to the Council to support the status of the farm as one of the farms eligible for abatement?

Among the factors that can be considered by the Council are:

- Acreage of the farm
- Portion of the acreage in actual use for farming
- Nature of the barns, structures and equipment on the farm
- Quantities of farm products sold
- Gross income of the farm derived from farm-related activities
- Gross income of the farm derived from other types of activities

What classifications of land are eligible for abatement?

Land classified as Tillable A, Tillable B, Tillable C, Tillable D, Orchard or Permanent Pasture are eligible for abatement. Woodland and Wasteland are not eligible as they are not used for the purposes of the farm. The land allocated to a house lot is not eligible nor is any land classified as commercial or industrial.

Can leased property qualify for abatement?

Yes, the tenant may apply for abatement. The lease must be recorded on the Town of Glastonbury land records, have a minimum term of 3 years and require the tenant to pay all taxes.

What if the property is sold or transferred?

The property owner or tenant must notify the assessor in writing within 30 days. If the abatement has been in place for less than 10 years the abated taxes must be repaid to the Town on a sliding scale based on the number of years the sale follows abatement. This also applies to the cessation of farm operations.

Can the Town Council waive the abated taxes owed due to sale or transfer?

Yes, if the farm continues to be one of the eligible farms.