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#351

ARTICLE III. TAX ABATEMENTS FOR FARMS¹

Sec. 18-31. - Regulations generally.

The town council may abate property taxes on (a) dairy farms, (b) fruit orchards, including a vineyard for the growing of grapes for wine, (c) vegetable farms, (d) nursery farms, (e) tobacco farms, and (f) any farm which employs nontraditional farming methods, including, but not limited to, hydroponic farming, and recapture taxes so abated in the event of sale, in accordance with the following procedures and requirements:

- (1) Any action by the town council concerning the abatement of property taxes for (a) dairy farms, (b) fruit orchards, including a vineyard for the growing of grapes for wine, (c) vegetable farms, (d) nursery farms, (e) tobacco farms, and (f) any farm which employs nontraditional farming methods, including, but not limited to, hydroponic farming, or the recapture of any taxes so abated, is done pursuant to Public Act 90-270, § 35, codified as G.S. § 12-81m, as such statute may be amended from time to time.
- (2) A request for an abatement must be made by application to the town assessor by the record owner of the property, or a person who is a tenant under a signed lease, which lease (a) is recorded on the land records of the Town of Glastonbury, (b) has a minimum term of three (3) years, and (c) requires the tenant to pay all taxes on the (a) dairy farm, (b) fruit orchard, including a vineyard for the growing of grapes for wine, (c) vegetable farm, (d) nursery farm, (e) tobacco farm, or (f) any farm which employs nontraditional farming methods, including, but not limited to, hydroponic farming.
- (3) In order for an abatement to apply for the tax year beginning July 1, 2023, the application must be submitted between April 1, 2024 and May 15, 2024. For any tax year thereafter, the application must be submitted between April 1 and May 15, of the year preceding the tax due date. Failure to reapply by May 15 of each year will result in loss of the abatement for that year.
- (4) An abatement is only available for one of the farms delineated in this section. The applicant must provide the town council with evidence to support the status of the farm as one of the farms delineated in this section (hereinafter referred to as the “delineated farms”). In determining whether a farm is one of the delineated farms, the town council shall take into account among other factors: the acreage of the farm; the portion of the acreage in actual use for farming and agricultural operations; the nature of the barns, other structures, and equipment on the farm; the quantities of farm products sold by the farm; the gross income of the farm derived from farm-related activities; and the gross income of the farm derived from other types of activities.
- (5) The town council may abate up to fifty (50) percent of the property taxes for the real property and outbuildings used for the purposes of one of the delineated farms provided such property is maintained as a business.
- (6) Any abatement will continue in force, so long as permitted by state law, until such time as the town council modifies or revokes the abatement, until such time as the farm is sold

or transferred, or until such time as the farm ceases to be one of the delineated farms, whichever occurs first.

- (7) The property owner or tenant, as applicable, receiving the abatement must notify the town assessor in writing within thirty (30) days of the sale or transfer of the property or the cessation of operations as a one of the delineated farms.
- (8) Upon sale or other transfer of the property, and subject to the provisions of subsection (9) herein, the property owner must pay to the town a percentage of the original amount of the taxes abated, pursuant to the following schedule:

<i>Number of Years Sale Follows Abatement for Given Tax Year</i>	<i>Percentage of Original Amount of Taxes Abated Which Must Be Paid For Each Year (Percent)</i>
More than 10	0
10	10
9	20
8	30
7	40
6	50
5	60
4	70
3	80
2	90
1	100

- (9) The town council may waive any of the amounts which would otherwise be owed pursuant to subsection (8) herein if the farm continues to be one of the delineated farms after the sale or transfer of the property. The town council may waive any of the amounts which would otherwise be owed pursuant to subsection (8) herein if the property continues to be used as "farm land," as that term is defined in G.S. § 12-107b after the sale or transfer of the property.
- (10) Repayment of the taxes abated and owed to the Town of Glastonbury pursuant to subsections (8) and (9) hereof shall be due and payable by the record property owner/grantor to the town clerk of Glastonbury at the time of recording of his deed or other instrument of conveyance. Such revenue received by the town clerk shall become part of the general revenue of Glastonbury. No deed or other instrument of conveyance which is subject to the recapture of tax, as set forth in subsection (8) hereof, shall be recorded by the town clerk unless the funds due under the recapture provisions of subsection (8) hereof have been paid, or the obligation has been waived pursuant to subsection (9) hereof.
- (11) The tax assessor shall file annually with the town clerk, not later than thirty (30) days after abatement is approved by the town council, a certificate for any delineated farm land that has been approved for a tax abatement, which certificate shall set forth the date of the initial abatement and the obligation to pay the recapture funds as set forth in subsection (8) hereof. Said certificate shall be recorded in the land records of the Town of Glastonbury.