

September 5, 2025

To: Assessors, Assessment Staff and Assessment Vendors

From: Martin L. Heft, Undersecretary

RE: **PA 25-152 – AN ACT CONCERNING PROGRAMMING AT THE DEPARTMENT OF AGRICULTURE AND OTHER FARMING AND AGRICULTURE RELATED PROVISIONS.**

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Pursuant to [Section 6 of Public Act 25-152](#), Section 12-91 of the general statutes is amended effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025.

Effective October 1, 2025, the legislation increases, from \$100,000 to \$250,000 in assessed value, the mandatory property tax exemption for farm machinery, other than motor vehicles. As under existing law, municipalities may exempt up to an additional \$250,000 in assessed value for farm machinery by local option.

**Be advised that the 2025 Declarations of Personal Property do not reflect this new change. The 2026 Declarations will be updated with the new assessed value.**

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[AN ACT CONCERNING PROGRAMMING AT THE DEPARTMENT OF AGRICULTURE AND OTHER FARMING AND AGRICULTURE RELATED PROVISIONS.](#)

**Section 6 – amends Section 12-91 of the general statutes (Effective October 1, 2025, and applicable to assessment years commencing on or after October 1, 2025):**

(a) All farm machinery, except motor vehicles, as defined in section 14-1, to the assessed value of two hundred fifty thousand dollars, any horse or pony that is actually and exclusively used in farming, as defined in section 1-1, when owned and kept in this state by, or when held in trust for, any farmer or group of farmers operating as a unit, a partnership or a corporation, a majority of the stock of which corporation is held by members of a family actively engaged in farm operations, shall be exempt from local property taxation; provided each such farmer, whether operating individually or as one of a group, partnership or corporation, shall qualify for such exemption in accordance with the standards set forth in subsection (d) of this section for the assessment year for which such exemption is sought. Only one such exemption shall be allowed to each such farmer, group of farmers, partnership or corporation. Subdivision (38) of section 12-81 shall not apply to any person, group, partnership or corporation receiving the exemption provided for in this subsection.