



# Reduction In Assessment For Rehabilitated Structures

The new deferral program was created by an act of the legislature (P.A. 97-320) and adopted by ordinance of the Hartford City Council in April of 1998. Essentially it is a program designed to give a reduction in the annual assessment for a blighted building that is rehabilitated.

The definition of a blighted building is found in Hartford Municipal Code Section 9-91. It states in part that the building must be a "a menace to the public health, safety, or welfare in its present condition or use".

**To qualify for the assessment deferral the following criteria must be met:**

***Residential***

1-3 family, co-ops, condominiums, and apartments (4 units & up)

Building must be at least 15 years old

Investment in the building shall be at least 30% of the total assessed value as of the last reval.

***Commercial & Industrial***

Buildings must be at least 20 years old

Investment in the building shall be at least 40% of the total assessed value as of the last reval.

The building is within 1,500 feet of property classified as residential.

No building shall be eligible unless appropriate building permits have been acquired and application for such permits are made at the same time as the deferral filing with the Assessor.

Any rehabilitated structure must meet all zoning requirements and conform to the city plan of development.

If rehabilitation work is not completed or a certificate of occupancy has not been obtained within two years of the date of approval of the Assessment Deferral application, a new application must be filed and re-approved for the property to maintain eligibility of the program.

If the property is transferred after program approval and before a certificate of occupancy for the rehabilitation work has been issued, the new owner must file a new application with the Assessment Division prior to the commencement or recommencement of work and would require re-approval for the property to maintain its program eligibility.

**Prior to any work commencing and before such real property will be considered for a deferral, a request for deferral application shall be filed with the Department of Assessment which shall include:**

1. A description of the parcel
2. A description of the planned improvements thereon and intended use
3. An itemized estimate of the cost of those improvements
4. A timetable detailing the schedule of improvements

Any property meeting all of the necessary requirements shall have the assessment on the building reduced for a period of nine (9) years from the time a certificate of occupancy has been issued. Such adjustment shall reflect the current market value of the structure prior to rehabilitation and shall defer any increase in assessment attributable to such improvement according to the following schedule:

| Year | % of Increase Deferred |
|------|------------------------|
| 1    | 100                    |
| 2    | 100                    |
| 3    | 100                    |
| 4    | 100                    |
| 5    | 100                    |
| 6    | 80                     |
| 7    | 60                     |
| 8    | 40                     |
| 9    | 20                     |
| 10   | 0                      |

Assessments are subject to change resulting from scheduled revaluations.

## Itemized Construction Worksheet

The general contractor, responsible for the cost estimates below and licensed and insured to do business in the State of Connecticut is:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Property Address: \_\_\_\_\_

Residential unit count upon completion: \_\_\_\_\_

Commercial unit count upon completion: \_\_\_\_\_

|                             | Materials | +        | Labor | =        | Total Cost |
|-----------------------------|-----------|----------|-------|----------|------------|
| Masonry*                    |           | +        |       | =        |            |
| Siding*                     |           | +        |       | =        |            |
| Roof*                       |           | +        |       | =        |            |
| Gutters                     |           | +        |       | =        |            |
| Porches / Decks*            |           | +        |       | =        |            |
| Exterior Paint              |           | +        |       | =        |            |
| Interior Paint              |           | +        |       | =        |            |
| Driveway Resurfacing        |           | +        |       | =        |            |
| Sidewalk/Patio**            |           | +        |       | =        |            |
| Fencing**                   |           | +        |       | =        |            |
| Sitework/Grading**          |           | +        |       | =        |            |
| Windows*                    |           | +        |       | =        |            |
| Exterior Doors*             |           | +        |       | =        |            |
| Interior Doors              |           | +        |       | =        |            |
| Partition Walls*            |           | +        |       | =        |            |
| Drywall/Plaster*            |           | +        |       | =        |            |
| Decorating                  |           | +        |       | =        |            |
| Wood Trim                   |           | +        |       | =        |            |
| Stairs*                     |           | +        |       | =        |            |
| Closets                     |           | +        |       | =        |            |
| Floors                      |           | +        |       | =        |            |
| Tile                        |           | +        |       | =        |            |
| Bath Accessories            |           | +        |       | =        |            |
| Plumbing*                   |           | +        |       | =        |            |
| Electrical*                 |           | +        |       | =        |            |
| Heating*                    |           | +        |       | =        |            |
| Insulation*                 |           | +        |       | =        |            |
| Cabinetry                   |           | +        |       | =        |            |
| Appliances                  |           | +        |       | =        |            |
| Basement*                   |           | +        |       | =        |            |
| Clean-up                    |           | +        |       | =        |            |
| Other/Misc.                 |           | +        |       | =        |            |
| <b>(*) Permit Required</b>  |           |          |       |          |            |
| <b>(**) Zoning approval</b> |           |          |       |          |            |
| <b>Total Project Cost</b>   |           | <b>+</b> |       | <b>=</b> |            |