EAST HARTFORD TOWN COUNCIL

RESOLUTION

WHEREAS, the Town Council of the Town of East Hartford wishes to encourage the improvement or repair of structures, or facilities appurtenant thereto or, in areas designated as rehabilitation areas within the Town of East Hartford, (such improvement or repairs constituting a "Rehabilitation" as defined under Connecticut General Statutes §12-65c(b)), and

WHEREAS, Connecticut General Statures §12-65e allows for the deferral of increases in assessments attributable to Rehabilitation, and

WHEREAS, Pursuant to Connecticut General Statutes Section 12-65d, the Town of East Hartford wishes to designate the entire Town of East Hartford as a "Rehabilitation Area", as defined by Connecticut General Statutes Section 12-65c(a), and

WHEREAS, the Town of East Hartford wishes to set forth eligibility criteria for the deferral of increases in assessments attributable to Rehabilitation:

NOW THEREFORE BE IT RESOLVED, that the Town of East Hartford hereby designates the entire Town of East Hartford as a Rehabilitation Area as defined by Connecticut General Statutes §12-65c(a).

BE IT FURTHER RESOLVED that the Town of East Hartford adopts the definition of Rehabilitation as set forth in Connecticut General Statutes §12-65c(b).

BE IT FURTHER RESOLVED that the following criteria be established for eligibility of real property within the Rehabilitation Area for the deferral of any increased assessment attributable to Rehabilitation,

1. The proposed Rehabilitation must increase the assessed value of the improvements upon residential, or non-residential, real property by at least the percentages outlined in the assessment deferral schedules set forth herein.

- 2. For residential real property, the existing structure that is the subject of the proposed Rehabilitation must be at least twenty-five (25) years old. Improvements may be required to include exterior renovations. The construction of new multi-family rental housing or cooperative housing units will not be eligible for assessment deferral.
- 3. For non-residential real property, the existing structure that is the subject of the proposed Rehabilitation must be at least thirty (30) years old. Improvements may be required to include exterior renovations.
- 4. All necessary permits including building, zoning, wetlands and special use, shall be acquired prior to application for the assessment deferral.
- 5. The Rehabilitation must be completed within one (1) year of the approval of the application for the assessment deferral.
- 6. The Rehabilitation must be compatible with the East Hartford Plan of Conservation and Development and consistent with the Town's Subdivision, Zoning and Inland Wetlands regulations.
- 7. All taxes due to the Town of East Hartford for the applicable real property (and the improvements thereon) shall be current.

BE IT FURTHER RESOLVED, that any owner of real property may prepare and present an application for deferral of increased assessment of real property resulting from Rehabilitation of real property in the Rehabilitation Area to the Assessor, who shall determine the existing assessment for the existing improvements thereon, and the proposed adjusted assessment based on the completion of the Rehabilitation as submitted. The Assessor will provide such determination to the Town's Development office, which will work with the Towns' Corporation Counsel to prepare a tax deferral agreement. Each application shall include a fifty dollar (\$50) non-refundable application fee.

BE IT FURTHER RESOLVED, The Assessor shall approve the exemption upon the issuance of a certificate of occupancy, if required, and the final inspection and certification by the Director of Inspections and Permits that the Rehabilitation and the structures or facilities being Rehabilitated are in conformance with these criteria and all applicable provisions of the State Building Code, state Health Code and all local Housing Codes.

BE IT FURTHER RESOLVED, the deferral of increased assessment with respect to the Rehabilitation will be in accordance with the following assessment deferral schedules and conditions:

RESIDENTIAL

Tax Deferral Exemption Schedule of Increased Value Required percent (10 %)

<u>YEARS</u>	
1	100%
2	75%
3	50%
4	25%

NON-RESIDENTIAL

Tax Deferral Exemption Schedule of Increased Value Required percent (25 %)

<u>YEARS</u>	
1	100%
2	83%
3	67%
4	50%
5	37%
6	20%
7	7%

NON-RESIDENTIAL

Tax Deferral Exemption Schedule of Increased Value Required percent (50% or greater)

<u>YEARS</u>	
1	100%
2	90%
3	80%
4	70%
5	60%
6	50%
7	40%
8	30%
9	20%
10	10%

- a) Any such tax deferral shall be contingent upon the continued use of the property for the purposes stated in the application.
- b) The continuance of any such tax deferral shall be contingent upon the property remaining in compliance with all town ordinances and codes, including but not limited to building, housing, health and safety codes.
- c) The tax deferral shall cease upon the failure of the property owner to pay any taxes due on said property when due.
- d) Residential properties must be owner-occupied.
- e) Properties owned by not-for-profit organizations will not be eligible for the above tax deferral program.
- f) Improvements funded by the Town are not eligible for the above tax deferral program.
- g) Residential properties where the Rehabilitation does not meet the ten (10%) per cent increased value percent, but does increase the assessed value by at least five (5%) percent, shall have their Town Permit Fees waived with respect to the Rehabilitation.
- h) Non-residential properties where the Rehabilitation does not meet or exceed a twenty-five (25%) percent increase in value, but does increase the assessed value by at least five (5%) percent, shall have their Town Permit Fees waived with respect to the Rehabilitation

BE IT FURTHER RESOLVED, In the event of a general revaluation in any year after the year in which such Rehabilitation is completed resulting in any increase in the assessment on such real property, only that portion of the increase resulting from such Rehabilitation shall be deferred. Also, in the event of a general revaluation in any year after the year in which such Rehabilitation is completed, such deferred assessment shall

be increased or decreased in proportion to the increase or decrease in the total assessment on such real property as a result of such general revaluation.

BE IT FURTHER RESOLVED, this resolution shall take effect ten (10) days after publication in a newspaper having a circulation in the Town of East Hartford and shall automatically terminate five (5) years from said effective date, unless extended or renewed by action of the Town Council.