

## FIRE OR WEATHER DAMAGE TO A BUILDING



Sec. 12-64a. Reduction in assessed value of real estate upon removal of damaged buildings. Municipal option to abate tax on personal property located in damaged building. (a) Whenever a building is so damaged as to require total reconstruction before it may be used for any purpose related to its use prior to such damage and following which, the owner provides for complete demolition of such building with the material from demolition being removed from the parcel of real property on which the building was situated or used as fill on such parcel for purposes of grading, such parcel shall be assessed for purposes of property tax as of the date such demolition, removal and grading are completed, to the satisfaction of the building inspector in the municipality, and such assessment shall reflect a determination of the assessed value of such parcel, exclusive of the value of the building so damaged, demolished and removed. The adjusted assessment shall be applicable with respect to such parcel from the date demolition, removal and grading are completed, as determined by said building inspector, until the first day of October next succeeding and the amount of property tax payable with respect to such parcel for the assessment year in which demolition, removal and grading are completed shall be adjusted accordingly in such manner as determined by the assessor.

(b) Notwithstanding the provisions of subsection (a) of this section, in the case of a building that sustains fire or weather-related damage that requires the building to be totally reconstructed before it may be used for any purpose related to its use prior to the damage, the assessment reduction shall be calculated from the date of such fire or weather event if the owner, within one hundred twenty days of the fire or weather event, provides for complete demolition of such building with the material from demolition being removed from the parcel of real property on which the building was situated and the parcel graded to the satisfaction of the building inspector in the municipality. If the fire or weather event occurs not more than one hundred twenty days before the next assessment date and the owner provides for such complete demolition, removal and grading to the satisfaction of the building inspector after the next assessment date and not more than one hundred twenty days after the fire or weather event, the assessment for the damaged building shall be removed for such next assessment date.

(c) When a municipality reduces an assessment for a building pursuant to subsection (a) or (b) of this section, the municipality may, by vote of its legislative body, or in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, abate all or a portion of the property tax with respect to personal property that had been located in the building. Such abatement may be allowed if the personal property was damaged as a direct result of a fire or weather event to such an extent that the property cannot be used for any purpose related to its use prior to such fire or weather event. Any abatement provided under this subsection shall be applicable with respect to such personal property from the date of the damage to the following October first.

Simply stated, if such an event occurs, contact the building official immediately and get moving on demo work, because your taxes are prorated dependent of the timetable.