



**DEPARTMENT OF ASSESSMENT
INTEROFFICE MEMORANDUM**

TO: Matthew W. Hart, Town Manager

DATE: January 27, 2021

FROM: Joseph Dakers, Sr., Director of Assessments

SUBJECT: 2020 GRAND LIST

The Grand List of taxable and exempt property effective October 1, 2020, in accordance with Connecticut General Statutes is completed. The 2020 Grand List reflects all changes in ownership and valuation for each property class. The total net assessed value of all taxable property prior to Board of Assessment Appeal revisions is 6,396,112,211; an increase in the net taxable list of 27,783,867 or .44% above last year's list. A modest increase as compared to the 2019 Grand List increase of .82%.

- The Real Property list increased by 11,507,391 or .2%. This year's growth partly results from completion of Ringgold Estates condominium development, three parish homes going from exempt to taxable, resulting from a sale or change in use, and unabated renovation projects by West Hartford homeowners. It must be noted that national and local reports indicated that many contractors and homeowners experienced delayed renovation projects because of building supply shortages do to the pandemic's disruption of supply-chains; this has to some degree, adversely affected our grand list growth.
- The Motor Vehicle list increased by 17,440,747 or 4%. Our total vehicle count declined from 46,748 to 44,811 or 1,937 vehicles, highly unusual. Due to the pandemic, the Department of Motor Vehicles extended registration renewal dates to late November and December of 2020. In addition, the DMV closed for ninety days earlier in the year. Registration renewals during this timeframe do not appear on the October 1, 2020 grand list. These registrations will show up on the 2020 supplemental motor vehicle list in January of 2022. This clearly had an adverse impact on our vehicle count. In West Hartford, over the last ten years, we have averaged 47,000 vehicles per assessment year.

The extraordinary item with this year's list is the rise in used car values! Many in an effort to avoid mass transportation or ubers have opted to purchase used cars. This demand nationwide along with the closure of auto plants has effectively worked towards spiking of use cars sales

and prices. With diminished supply, used car values rose as much as 30% accounting for some of our motor vehicle grand list growth. Assessment Departments statewide have similar experiences with their list. We undoubtedly will be very busy with this topic with the release of this year's motor vehicle bills.

- The Personal Property list decreased by 1,164,271 or .57% to 204,037,000. We have 28 fewer businesses in West Hartford from last October. The decline resulted from business closures outnumbering new business openings. With that, we still experienced a healthy level of capital equipment re-investment in furniture, fixtures and equipment, offsetting annual depreciation on existing assets. Our current business count is 2,719.

GRAND LIST AS OF OCTOBER 1, 2020

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WEST HARTFORD 2020
GRAND LIST SUMMARY

NET TAXABLE GRAND LIST

	2020	2019	DIFFERENCE
REALTY	5,726,466,255	5,714,958,864	11,507,391
PERSONALTY	204,037,000	205,201,271	(1,164,271)
MOTOR VEHICLES	465,608,956	448,168,209	17,440,747
NET TAXABLE GRAND LIST	6,396,112,211	6,368,328,344	27,783,867

GRAND LIST SUMMARY OF GROSS EXEMPTIONS AND NET TAXABLE

	GROSS ASSESSED VALUE	EXEMPTIONS ELDERLY & VETERANS	NET TAXABLE ASSESSMENT
REALTY	6,586,446,224	859,979,969	5,726,466,255
PERSONALTY	257,328,180	53,291,180	204,037,000
MOTOR VEHICLES	471,101,125	5,492,169	465,608,956
TOTAL	7,314,875,529	918,763,318	6,396,112,211

**ALL PROPERTY - 2020
10 HIGHEST TAXPAYERS**

	NAME	PROPERTY	DESCRIPTION	2020	% OF NGL
1	Sof-Ix Blueback Square Holdings LP	Various Locations	Office/retail/apts	72,863,120	1.139%
2	West Farms Mall	1502 New Britain Ave	Regional Mall	52,480,250	0.821%
3	Connecticut Light & Power	Various locations	Utility	48,002,100	0.750%
4	FW CT - Corbins Corner	1459 New Britain Ave	Shopping Center	42,378,420	0.663%
5	SF WH PropertyOwner LLC	1445 New Britain Ave	Shopping Center	29,271,060	0.458%
6	Town Center West Associates	29 South Main Street	Office	28,178,400	0.441%
7	McAuley Center Incorporated	253 Steele Road	Assisting Living	24,529,330	0.384%
8	Steele Road LLC	243 Steele Road	Apartments	23,517,960	0.368%
9	Delamar West Hartford LLC	1 Memorial Road	Hotel	19,285,000	0.302%
10	BFN Westgate LLC	1248 Farmington Avenue	Apartments	18,830,000	0.294%
			TOTAL	359,335,640	5.618%

**REAL PROPERTY - 2020
10 HIGHEST TAXPAYERS**

	NAME	2020	2019	DIFFERENCE
1	Sof-Ix Blueback Square Holdings LP	72,450,000	72,450,000	0
2	West Farms Mall Inc	52,150,000	52,150,000	0
3	FW CT Corbins Corner Shopping Ctr LLC	42,378,420	42,378,420	0
4	SF WH Property Owner LLC	29,271,060	29,271,060	0
5	Town Center West Associates	28,065,520	28,065,520	0
6	McAuley Center Incorporated	24,529,330	24,529,330	0
7	Steele Road LLC	23,426,410	23,426,410	0
8	Delamar West Hartford LLC	19,285,000	16,100,000	3,185,000
9	BFN Westgate LLC	18,830,000	20,047,790	(1,217,790)
10	Bishop's Corner (E&A) LLC	18,200,000	18,884,600	(684,600)
	TOTAL	328,585,740	327,303,130	1,282,610

PERSONAL PROPERTY - 2020

10 HIGHEST TAXPAYERS

ITEMS	NAME	2020 NET ASSESSMENT		2019 NET ASSESSMENT		DIFFERENCE
1	Connecticut Light & Power	44,971,540		43,069,480		1,902,060
2	Connecticut Natural Gas Corp.	14,221,680		13,588,500		633,180
3	Wiremold Company	5,086,860		5,104,040		(17,180)
4	Netspeed LLC	2,603,080		837,590		1,765,490
5	Cellco Partnership	2,343,400		1,698,350		645,050
6	Delamar West Hartford LLC	2,105,280		2,403,520		(298,240)
7	WG Hamilton Heights Place LLC	1,767,600		1,905,220		(137,620)
8	Bank of America NA	1,724,260		1,888,020		(163,760)
9	Outlet Broadcasting Inc.	1,609,080		2,756,880		(1,147,800)
10	Whole Foods Market #10217	1,555,950		1,662,370		(106,420)
NET TAXABLE TOTALS		77,988,730		74,913,970		3,074,760

Notes:

- 1.) Reductions generally are attributable to annual depreciation on existing capital equipment and no new capital equipment purchases, coupled with asset disposals.
- 2.) In other instances new capital equipment purchases exceeded the level of annual depreciation and disposals resulting in net assessment increases.
- 3.) Audit of Outlet Broadcasting disclosed inaccurate reporting of plant asset cost that fall under real property and reported in error under personal property. Correction reflected in 2020 grand filing.

2020
PERSONAL PROPERTY ANALYSIS

CLASS	PROPERTY TYPE	2020 GROSS ASSESSMENT	2019 GROSS ASSESSMENT	DIFFERENCE	% CHANGE
9	Non Registered Motor Vehicles	2,969,300	3,261,570	(292,270)	-9%
10	Machinery & Equipment	9,279,590	9,053,080	226,510	2.50%
13	New Mfg. Machinery & Equipment	29,852,330	30,090,040	(237,710)	-0.79%
16	Furniture & Fixtures	85,562,970	91,134,820	(5,571,850)	-6.11%
17	Farm Machinery	38,520	10,630	27,890	1.62%
18	Farming Tools	10	10	0	0%
19	Mechanics Tools	331,320	352,110	(20,790)	-5.90%
20	EDP Equipment	10,039,890	10,643,690	(603,800)	-5.67%
21	Telecommunications Equipment	5,464,550	4,234,050	1,230,500	29.06%
22	Cables, Conduits, Utilities	61,861,700	57,886,560	3,975,140	6.87%
23	Monthly Avg. Qty. of Supplies	1,544,320	1,540,040	4,280	0.28%
24	Other Taxable (leasehold imp, etc)	46,541,550	40,318,140	6,223,410	15.44%
25	Penalty	3,842,130	3,962,461	(120,331)	-3.04%
	GRAND TOTAL	257,328,180	252,487,201	4,840,979	1.92%

	2020	2019	DIFFERENCE
GROSS	257,328,180	252,487,201	4,840,979
EXEMPTIONS	53,291,180	47,285,930	6,005,250
NET ASSESSMENT VALUE	204,037,000	205,201,271	(1,164,271)

Notes:

- 1.) The above exemptions are primarily attributable to Connecticut General Statutes Section 12-81 (72) which permits the exemption of machinery and equipment in a manufacturing facility.
(The pilot reimbursement has been eliminated by the State of CT effective with October 1, 2017 grand list.)
- 2.) 12-81 (57) (D) Class I renewal energy sources for commercial installations
- 3.) 12-81 (51&52) Water pollution & Air pollution control structures & equipment
- 4.) Various non-profits (e.g. Hartford Hospital, etc) that have exempt personal property.

2020
EXEMPT REAL ESTATE

CODE	NAME	2020	2019	DIFFERENCE
AAAX	Federal	10,798,340	10,798,340	0
BAAX	Municipal	126,658,980	126,607,180	51,800
BDHX	Muni Water	18,104,240	18,104,240	0
BEAX	Public Purpose	351,750	351,750	0
DBAX	Educational	348,649,210	348,450,970	198,240
DCAX	Literacy	1,674,960	1,674,960	0
DDAX	Historical	706,090	706,090	0
DEAX	Charitable	3,204,040	3,114,230	89,810
GAAX	Cemeteries	12,703,110	12,900,020	(196,910)
HAAX	Churches	81,996,754	81,728,224	268,530
IAAX	Parish House	5,495,840	6,808,970	(1,313,130)
IBAX	Church School	7,687,610	7,687,610	0
IDAX	Rec Facility	803,250	803,250	0
IEAX	Orphan Asylum	0	0	0
IHAX	Infirmiry	23,313,220	23,313,220	0
JAAX	Clergy House	3,457,930	3,628,940	(171,010)
LAAX	Veterans Org	511,000	1,161,370	(650,370)
NBAX	Rec Facility	71,710,030	71,710,030	0
ODBX	State Educational	0	0	0
OHBX	State Transport	3,487,890	3,487,890	0
OIBX	State Misc	6,900,880	6,900,880	0
OJAX	State Highway Prop	83,160	83,160	0
PABX	Private College	115,700,900	115,700,900	0
QAAX	Railroad	4,085,620	4,085,620	0
TOTAL		848,084,804	849,807,844	(1,723,040)

PARCEL COUNT CHANGES BY CLASS

NUMBER OF TAXABLE ACCOUNTS	2020	2019	DIFFERENCE
REALTY	22,488	22,478	10
PERSONALTY	2,719	2,747	(28)
MOTOR VEHICLES	44,811	46,748	(1,937)

Highlights:

- 1 Total exempt real estate parcels: 355
- 2 **(IAAX)** 3-parish homes went from exempt to taxable for 10/1/2020 do to change in use or sale of property.
- 3 **(HAAX)** Several Church daycares operated by for profit entities closed. Taxable portion of these properties reverted back to exempt.
- 4 **(IEAX)** ST Agnes Home Inc. _ Sold to taxable entity no longer exempt

WEST HARTFORD 2020

NUMBER OF VETERANS, BLIND & ELDERLY EXEMPTIONS	2020	2019	DIFFERENCE
REALTY	2,997	3,911	(914)
PERSONALTY	0	0	0
MOTOR VEHICLES	588	664	(76)
TOTAL	3,585	4,575	(990)

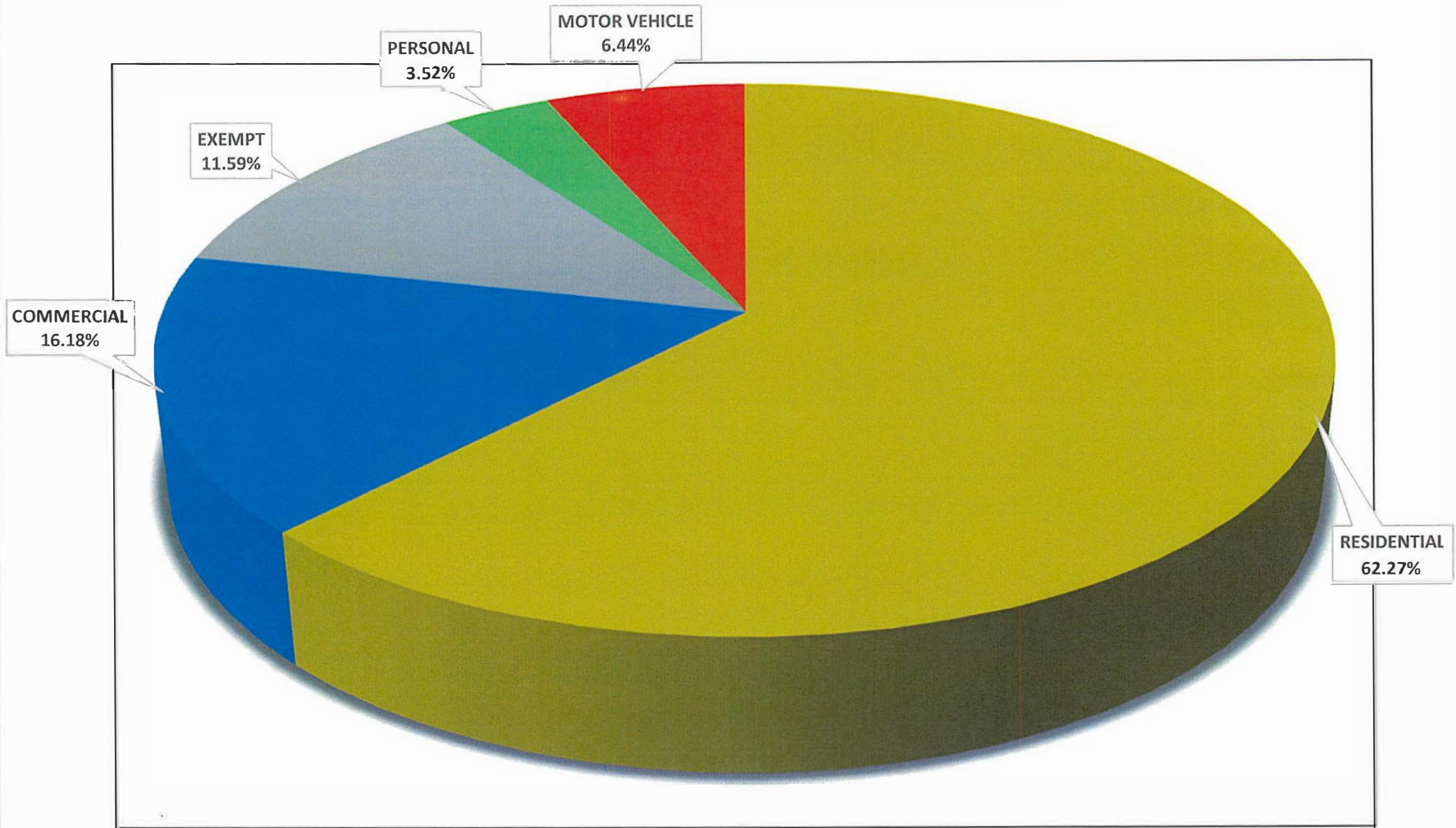
(Elderly Homeowners, Veterans, Blind, Disabled and Qualifying Manufacturing Companies)

GRAND LIST COMPARISON OF EXEMPTIONS	2020	2019	DIFFERENCE
REALTY	11,895,165	13,504,201	(1,609,036)
PERSONALTY	53,291,180	47,285,930	6,005,250
MOTOR VEHICLES	5,492,169	4,798,202	693,967
TOTAL	70,678,514	65,588,333	5,090,181

HISTORY OF NET GRAND LIST TOTALS

LIST YEAR	REAL PROPERTY	PERSONAL PROPERTY	MOTOR VEHICLE	TOTAL	% CHANGE	
2009	4,471,414,593	172,765,710	361,254,764	5,005,435,067		
2010	4,485,915,274	166,696,370	382,080,153	5,034,691,797	0.58%	
2011	5,307,807,287	163,802,670	408,721,216	5,880,331,173	16.80%	Reval Yr.
2012	5,323,341,542	168,337,040	402,217,524	5,893,896,106	0.23%	
2013	5,343,513,170	173,694,110	411,353,829	5,928,561,109	0.59%	
2014	5,358,591,961	173,694,750	414,851,425	5,947,138,136	0.31%	
2015	5,387,530,227	176,482,870	417,334,692	5,981,347,789	0.58%	
2016	5,635,496,700	180,732,820	424,182,941	6,240,412,461	4.33%	Reval Yr.
2017	5,662,523,425	195,195,620	431,220,586	6,288,939,631	0.78%	
2018	5,683,790,296	199,334,812	433,166,997	6,316,292,105	0.43%	
2019	5,714,958,864	205,201,271	448,168,209	6,368,328,344	0.82%	
2020	5,726,466,255	204,037,000	465,608,956	6,396,112,211	0.44%	

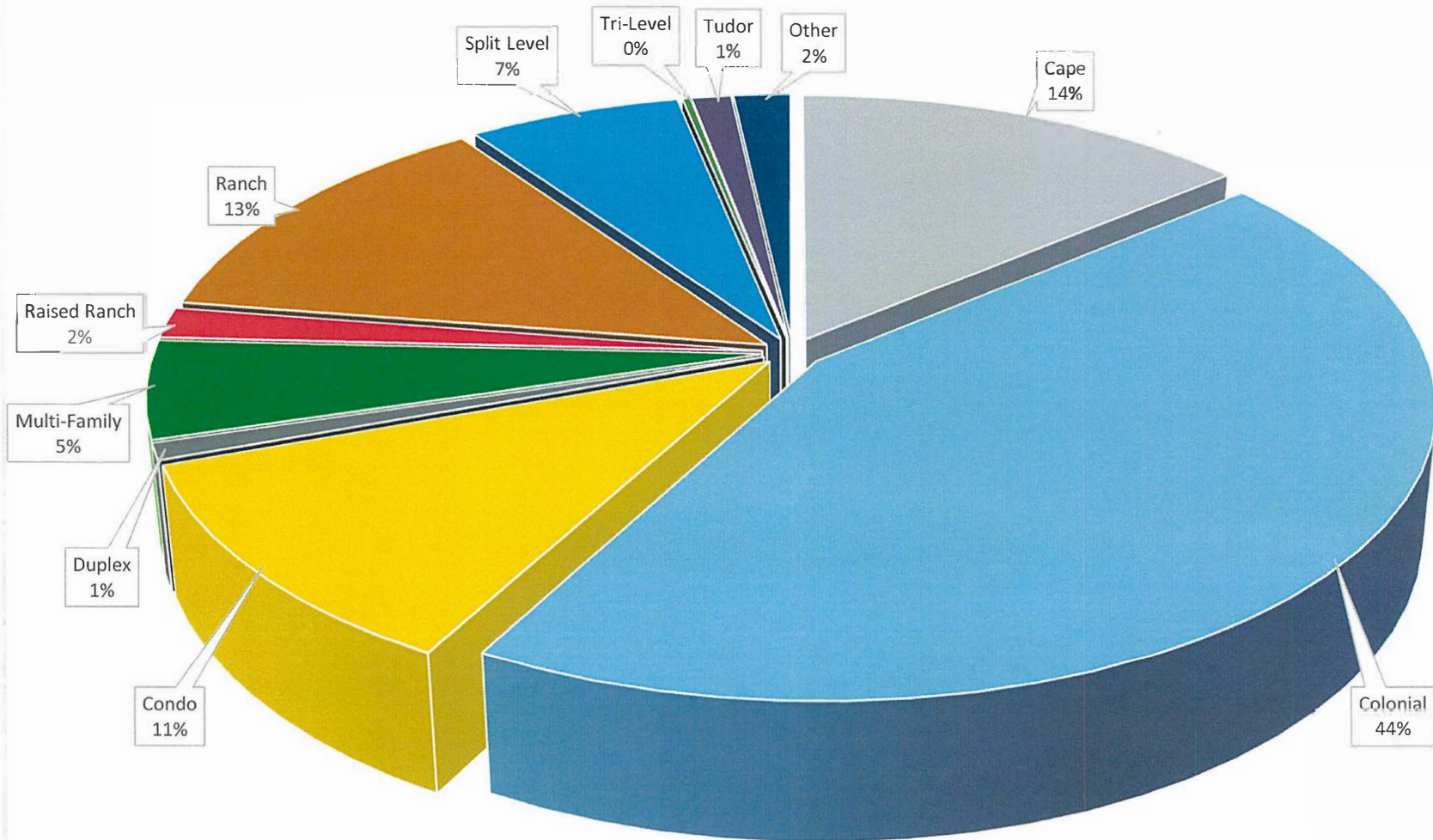
TOWN OF WEST HARTFORD GROSS ASSESSMENT BREAKDOWN BY PROPERTY CLASS



2020 GRAND LIST

■ RESIDENTIAL ■ COMMERCIAL ■ EXEMPT ■ PERSONAL ■ MOTOR VEHICLE

2020GL _ RESIDENTIAL CATEGORIES IN WEST HARTFORD



*Other Includes: Contemporary (1.37%), Mansion (0.04%), Saltbox (0.21%), and Victorian (0.12%).

** Multi-Family Includes: Two (3.81%), Three (1.57%), and Four Family (0.05%) Dwellings.

STATE OF CONNECTICUT
2020 GRAND LIST OF TAXABLE PROPERTY FOR
TOWN OF WEST HARTFORD
01/27/2021

M-13 REPORT

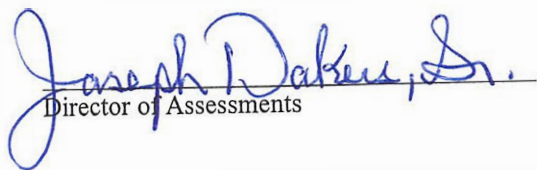
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TYPE OF ACCOUNTS	YEAR	# OF ACCTS	GROSS ASSESSMENT	BAA ADJUSTMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	2020	21689	5,668,869,810	0	8,484,348	5,660,385,462
REAL ESTATE ELD H.O	2020	444	69,491,610	0	3,410,817	66,080,793
REAL ESTATE EXEMPT	2020	355	848,084,804	0	848,084,804	0
REAL ESTATE TOTALS	2020	22488	6,586,446,224	0	859,979,969	5,726,466,255
PERSONAL	2020	2719	257,328,180	0	53,291,180	204,037,000
MOTOR VEHICLE	2020	44811	471,101,125	0	5,492,169	465,608,956
FINAL TOTAL	2020	70018	7,314,875,529	0	918,763,318	6,396,112,211

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	5,660,385,462
MOTOR VEHICLE NET	465,608,956
PERSONAL PROPERTY NET	204,037,000
ELDERLY HOME OWNERS NET	66,080,793
TOTAL NET ASSESSMENT	6,396,112,211

I, the Assessor of the Town of West Hartford do solemnly swear that I believe that the foregoing abstract of property for said Town on the first day of October 2020 is made and perfected according to law, same being completed January 27, 2021.


Director of Assessments

January 27, 2021

State of Connecticut, Town of West Hartford, personally appeared Joseph Dakers, Sr. took the oath and subscribed the same before me.


Notary Public

ESSIE S. LABROT
NOTARY PUBLIC
MY COMMISSION EXPIRES JAN. 31, 2023