

**DEPARTMENT OF ASSESSMENT
INTEROFFICE MEMORANDUM**

TO: Matthew W. Hart, Town Manager **DATE:** January 28, 2022

FROM: Joseph Dakers, Sr., Director of Assessments

SUBJECT: 2021 GRAND LIST REPORT

The 2021 Grand List of taxable and exempt property is finalized effective October 1, 2021 in accordance with Title 12, chapter 203 of the Connecticut General Statutes. The 2021 Grand List reflects updated values based upon our recent town-wide revaluation and 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 actions is 7,177,283,988; representing an increase in the net taxable list of 781,171,777 or 12.2% above last year's list, a marked increase.

- The Real Property list increased by 644,835,827 or 11.2%. This year's growth is largely attributable to our town-wide revaluation and the continuation of new construction projects: such as 71 Waterside Lane, 180 Wood Pond Road, 511 Mountain Road, 11 Griswold Drive, 111 Marion Avenue, and two new homes at Gledhill Estates. Because of the pandemic, we experienced a worth noting increase in swimming pool installations; there were 21-inground pools constructed over the last assessment year! Commercial real estate did not have any significant additions for the 2021 Grand List. Supply-chain challenges continue to stymie local development projects, which again to some degree has adversely affected further grand list growth.
- The Motor Vehicle list increased by 115,934,401 or 24.9%. This level of increase is unprecedented and stems from supply and demand issues triggered by the pandemic. From shortages of crucial semiconductor chips to substantially small inventories of new cars available nationwide for sale as reported by Cox Automotive. In September of 2019, there were 3.5 million new cars available for sale in the US versus in September of 2021, there were only 915,809 new vehicles for sale; a 74% drop in inventory. This shortage in the new car market has spilled over to the used car market increasing demand and, as a result, used car prices.
- The Supplemental Motor Vehicle List going forward will be included within the annual grand list report. It covers vehicles registered during the timeframe of October 2 through July 31. Vehicles registered within this timeframe are subject to a 100% assessment or prorated

assessment based upon the month the vehicle is registered. Tax bills for this list are mailed in January for each list year. The 2020 net taxable supplemental list totaled 78,840,697. It increased by 19,023,703 or 31.8%. The vehicle count on this list increased by 2,322 or 33% from the previous list. This list year is unique in that it reflects the ninety-day closure of the Department of Motor Vehicles at the start of the pandemic. This resulted in delayed registration renewals. These late registration renewals have shown up on the 2020 Supplemental Motor Vehicle List. A historical chart of the supplemental list is included with the report.

- The Personal Property list increased by 20,401,924 or 10% to 224,438,924. Annually, we have businesses that go out of business or relocate. This activity resulted in a net loss of 29 fewer businesses from last year's report. With that, we continue to experience a healthy level of capital equipment re-investment in furniture, fixtures and equipment, surpassing annual depreciation on existing assets. Our current business count is 2,690

There are several extraordinary items for Personal Property this year. Namely, the MDC underground tunneling project (from Hartford to West Hartford). As a result, the October 1, 2021 Grand List increased by 7,000,000 in assessment for the contractor's equipment and machinery.

We also received a substantial increase from Connecticut Light & Power/Eversource stemming from new construction on underground utilities in West Hartford. This resulted in an increase of 13.7 million in assessment value.

Finally, from Comcast of CT Inc., we had an assessment increase stemming from previously omitted information of 2,316,150.

GRAND LIST AS OF OCTOBER 1, 2021

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WEST HARTFORD 2021
GRAND LIST SUMMARY

NET TAXABLE GRAND LIST

	2021	2020	DIFFERENCE
REALTY	6,371,302,082	5,726,466,255	644,835,827
PERSONALTY	224,438,924	204,037,000	20,401,924
MOTOR VEHICLES	581,542,982	465,608,956	115,934,026
NET TAXABLE GRAND LIST	7,177,283,988	6,396,112,211	781,171,777

GRAND LIST SUMMARY OF GROSS EXEMPTIONS AND NET TAXABLE

	GROSS ASSESSED VALUE	EXEMPTIONS ELDERLY & VETERANS	NET TAXABLE ASSESSMENT
REALTY	7,330,903,466	959,601,384	6,371,302,082
PERSONALTY	271,543,978	47,105,054	224,438,924
MOTOR VEHICLES	587,302,299	5,759,317	581,542,982
TOTAL	8,189,749,743	1,012,465,755	7,177,283,988

ALL PROPERTY - 2021
10 HIGHEST TAXPAYERS

	NAME	PROPERTY	DESCRIPTION	2021	% OF NGL
1	Connecticut Light & Power	Various Locations	Utility	62,100,540	0.87%
2	FW CT - Corbins Corner Shopping Ctr	1459 New Britain Ave	Shopping Center	47,159,700	0.66%
3	West Farms Mall LLC	1502 New Britain Ave	Regional Mall	44,371,380	0.62%
4	Blue Back Capital Partners LLC	Various Locations	Shopping Center	37,647,730	0.52%
5	Town Center West Associates	29 South Main Street	Mixed Use	29,502,330	0.41%
6	SF WH Property Owner LLC	1445 New Britain Ave	Mixed Use	28,901,180	0.40%
7	Steele Road LLC	243 Steele Road	Apartments	26,140,700	0.36%
8	ALNIC LLC	Raymond Rd/Farmington Av	Supermarket	23,128,910	0.32%
9	E & A Northeast Limited Partnership	333 North Main St	Shopping Center	21,772,240	0.30%
10	ER West Hartford LLC	1248 Farmington Ave	Apartments	21,123,990	0.29%
TOTAL				341,848,700	4.76%

REAL PROPERTY - 2021
10 HIGHEST TAXPAYERS

	NAME	2021	2020	DIFFERENCE
1	FW CT Corbins Corner Shopping Ctr LLC	47,159,700	42,378,420	4,781,280
2	West Farms Mall LLC	44,100,000	52,150,000	(8,050,000)
3	Blue Back Capital Partners LLC	37,332,540	72,450,000	(35,117,460)
4	Town Center West Associates	29,389,360	28,065,520	1,323,840
5	SF WH Property Owner LLC	28,901,180	29,271,060	(369,880)
6	Steele Road LLC	26,065,130	23,426,410	2,638,720
7	ALNIC LLC	23,128,910	12,587,190	10,541,720
8	E + A Northeast Limited Partnership	21,772,240	18,200,000	3,572,240
9	ER WEST HARTFORD LLC	21,113,190	18,830,000	2,283,190
10	Bishop's Corner (E&A) LLC	21,065,100	18,200,000	2,865,100
TOTAL		300,027,350	315,558,600	(15,531,250)

Notes:

- 1.) West Farms mall experienced a drop in value largely brought on by the pandemic that impacted revenues
- 2.) The Blue Back Square development experienced a substantial drop in value. It sold in May 2021 for \$40 million; it previously sold in April 2013 for \$104 million.
- 3.) Whole Foods was purchased by ALNIC LLC in June 2021 for \$35.3 million, substantially above the the 2016 valuation. It previously sold in October 2010 for \$17.9 million.

PERSONAL PROPERTY - 2021

10 HIGHEST TAXPAYERS

ITEMS	NAME	2021 NET ASSESSMENT		2020 NET ASSESSMENT		DIFFERENCE
1	Connecticut Light & Power	58,713,800		44,971,540		13,742,260
2	Connecticut Natural Gas Corp.	15,313,660		14,221,680		1,091,980
3	Kenny/Obayashi IV A JV	7,226,340		421,910		6,804,430
4	The Wiremold Company	4,820,560		5,086,860		(266,300)
5	NETSPEED LLC	3,128,720		2,603,080		525,640
6	Comcast of CT Inc.	2,316,150		95,600		2,220,550
7	The United Tool & Die Co.	2,018,040		1,054,730		963,310
8	Bank of America NA	1,875,590		1,724,260		151,330
9	Cellco Partnership	1,784,190		2,343,400		(559,210)
10	WG Hamilton Heights Place LLC	1,667,090		1,767,600		(100,510)
	NET TAXABLE TOTALS	98,864,140		74,290,660		24,573,480

Notes:

- 1.) Reductions 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.

Extraordinary Items

- 1.) Item #3 _ Included tunnel boring machinery and equipment being used on the MDC storm water project located in West Hartford for October 1, 2021
- 2.) Item #1 _ Significant capital equipment expansion with underground utility improvements by Connecticut Light and Power/Eversource
- 3.) Item #6 _ Previously under reported asset costs by Comcast of CT captured in the October 1, 2021 Grand List

2021
PERSONAL PROPERTY ANALYSIS

CLASS	PROPERTY TYPE	2021 GROSS ASSESSMENT	2020 GROSS ASSESSMENT	DIFFERENCE	% CHANGE
9	Non Registered Motor Vehicles	3,853,730	2,969,300	884,430	29.8%
10	Machinery & Equipment	9,229,420	9,279,590	(50,170)	-0.5%
13	New Mfg. Machinery & Equipment	24,530,410	29,852,330	(5,321,920)	-17.8%
16	Furniture & Fixtures	91,504,400	85,562,970	5,941,430	6.9%
17	Farm Machinery	38,690	38,520	170	0.4%
18	Farming Tools	0	10	(10)	-100.0%
19	Mechanics Tools	395,340	331,320	64,020	19.3%
20	EDP Equipment	10,164,990	10,039,890	125,100	1.2%
21	Telecommunications Equipment	6,494,990	5,464,550	1,030,440	18.9%
22	Cables, Conduits, Utilities	76,711,100	61,861,700	14,849,400	24.0%
23	Monthly Avg. Qty. of Supplies	1,535,020	1,544,320	(9,300)	-0.6%
24	Other Taxable (leasehold imp, etc)	43,839,270	46,541,550	(2,702,280)	-5.8%
25	Penalty	3,246,618	3,842,130	(595,512)	-15.5%
	GRAND TOTAL	271,543,978	257,328,180	14,215,798	5.5%

	2021	2020	DIFFERENCE
GROSS	271,543,978	257,328,180	14,215,798
EXEMPTIONS	47,105,054	53,291,180	(6,186,126)
NET ASSESSMENT VALUE	224,438,924	204,037,000	20,401,924

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.

2021
EXEMPT REAL ESTATE

CODE	NAME	2021	2020	DIFFERENCE
AAAX	Federal	11,922,190	10,798,340	1,123,850
BAAX	Municipal	149,964,950	126,658,980	23,305,970
BDHX	Muni Water	18,896,240	18,104,240	792,000
BEAX	Public Purpose	420,150	351,750	68,400
DBAX	Educational	385,423,940	348,649,210	36,774,730
DCAX	Literacy	1,890,840	1,674,960	215,880
DDAX	Historical	802,460	706,090	96,370
DEAX	Charitable	3,584,150	3,204,040	380,110
G	12-65 Abatement	3,500,000	0	3,500,000
GAAX	Cemeteries	13,380,510	12,703,110	677,400
HAAX	Churches	96,403,390	81,996,754	14,406,636
IAAX	Parish House	681,470	5,495,840	(4,814,370)
IBAX	Church School	8,947,910	7,687,610	1,260,300
IDAX	Rec Facility	1,124,550	803,250	321,300
IHAX	Infirmery	15,646,960	23,313,220	(7,666,260)
JAAX	Clergy House	3,282,180	3,457,930	(175,750)
LAAX	Veterans Org	0	511,000	(511,000)
NBAX	Rec Facility	77,949,590	71,710,030	6,239,560
OHBX	State Transport	4,023,930	3,487,890	536,040
OIBX	State Misc	7,455,200	6,900,880	554,320
OJAX	State Highway Prop	85,610	83,160	2,450
PABX	Private College	137,112,570	115,700,900	21,411,670
QAAX	Railroad	5,322,030	4,085,620	1,236,410
TOTAL		947,820,820	848,084,804	99,736,016

PARCEL COUNT CHANGES BY CLASS

NUMBER OF TAXABLE ACCOUNTS	2021	2020	DIFFERENCE
REALTY	22,489	22,488	1
PERSONALTY	2,690	2,719	(29)
MOTOR VEHICLES	44,792	44,811	(19)

Highlights:

- 1 Total exempt real estate parcels: 364
- 2 **(IAAX)** 100 Mayflower Street purchased by Town of West Hartford prompting code change to BAA (Municipal Property) accounting for reduction in this category
- 3 **(IHAX)** Substantial portion of property formerly owned by Sister of St Joseph sold to Lex West Hartford LLC for redevelopment (27 Park Road)
- 4 **(LAAX)** VFW property sold to a taxable entity (83 South Street)
- 5 Increases across categories largely attributable to 2021 revaluation

WEST HARTFORD 2021

NUMBER OF VETERANS, BLIND & ELDERLY EXEMPTIONS	2021	2020	DIFFERENCE
REALTY	2,791	2,997	(206)
PERSONALTY	0	0	0
MOTOR VEHICLES	528	588	(60)
TOTAL	3,319	3,585	(266)

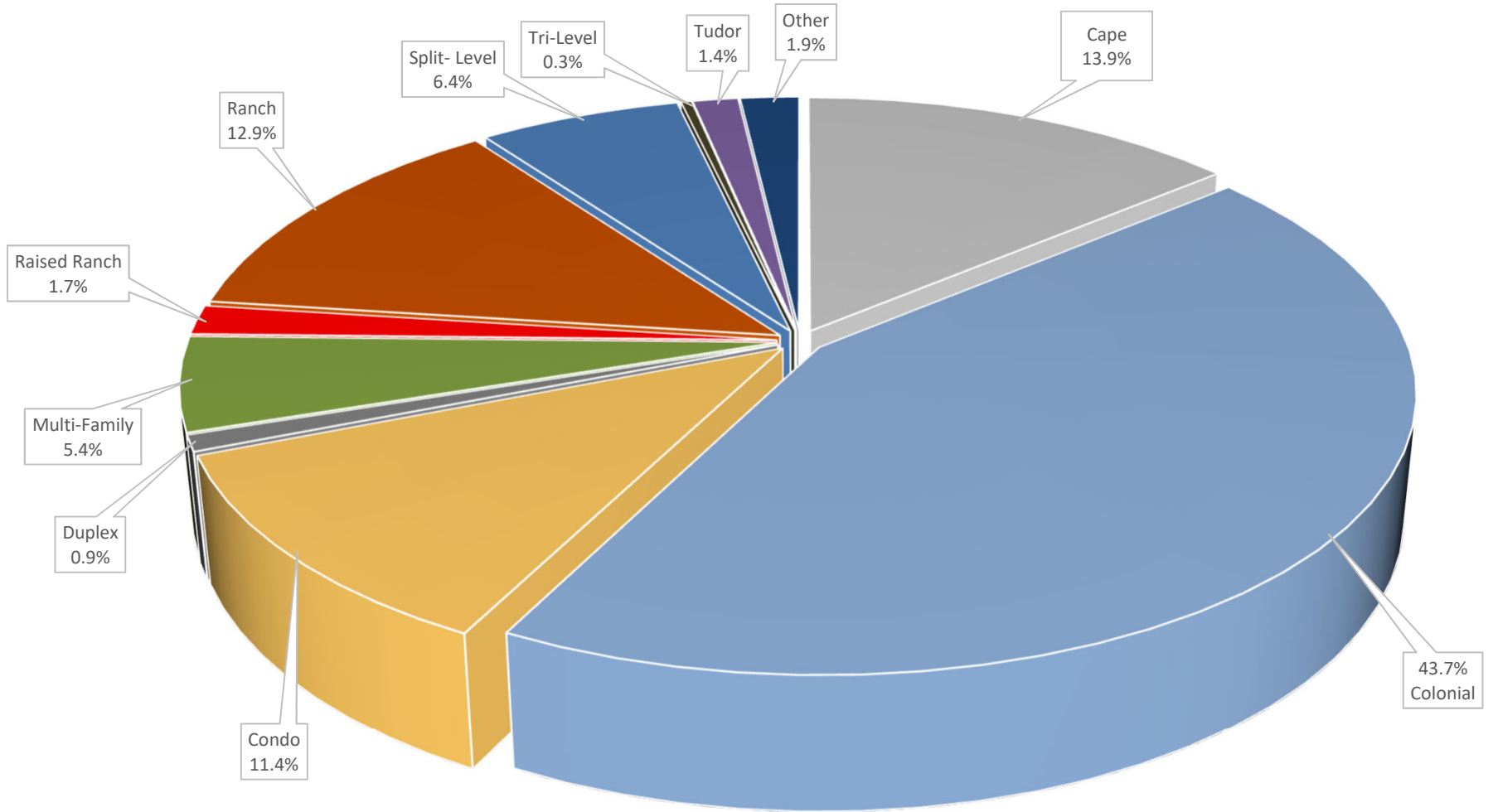
(Elderly Homeowners, Veterans, Blind, Disabled and Qualifying Manufacturing Companies)

GRAND LIST COMPARISON OF EXEMPTIONS	2021	2020	DIFFERENCE
REALTY	11,780,564	11,895,165	(114,601)
PERSONALTY	47,105,054	53,291,180	(6,186,126)
MOTOR VEHICLES	5,759,317	5,492,169	267,148
TOTAL	64,644,935	70,678,514	(6,033,579)

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%
					Reval Yr.
2011	5,307,807,287	163,802,670	408,721,216	5,880,331,173	16.80%
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%
					Reval Yr.
2016	5,635,496,700	180,732,820	424,182,941	6,240,412,461	4.33%
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%
					Reval Yr.
2021	6,371,302,082	224,438,924	581,542,982	7,177,283,988	12.21%

2021GL RESIDENTIAL CATEGORIES IN WEST HARTFORD

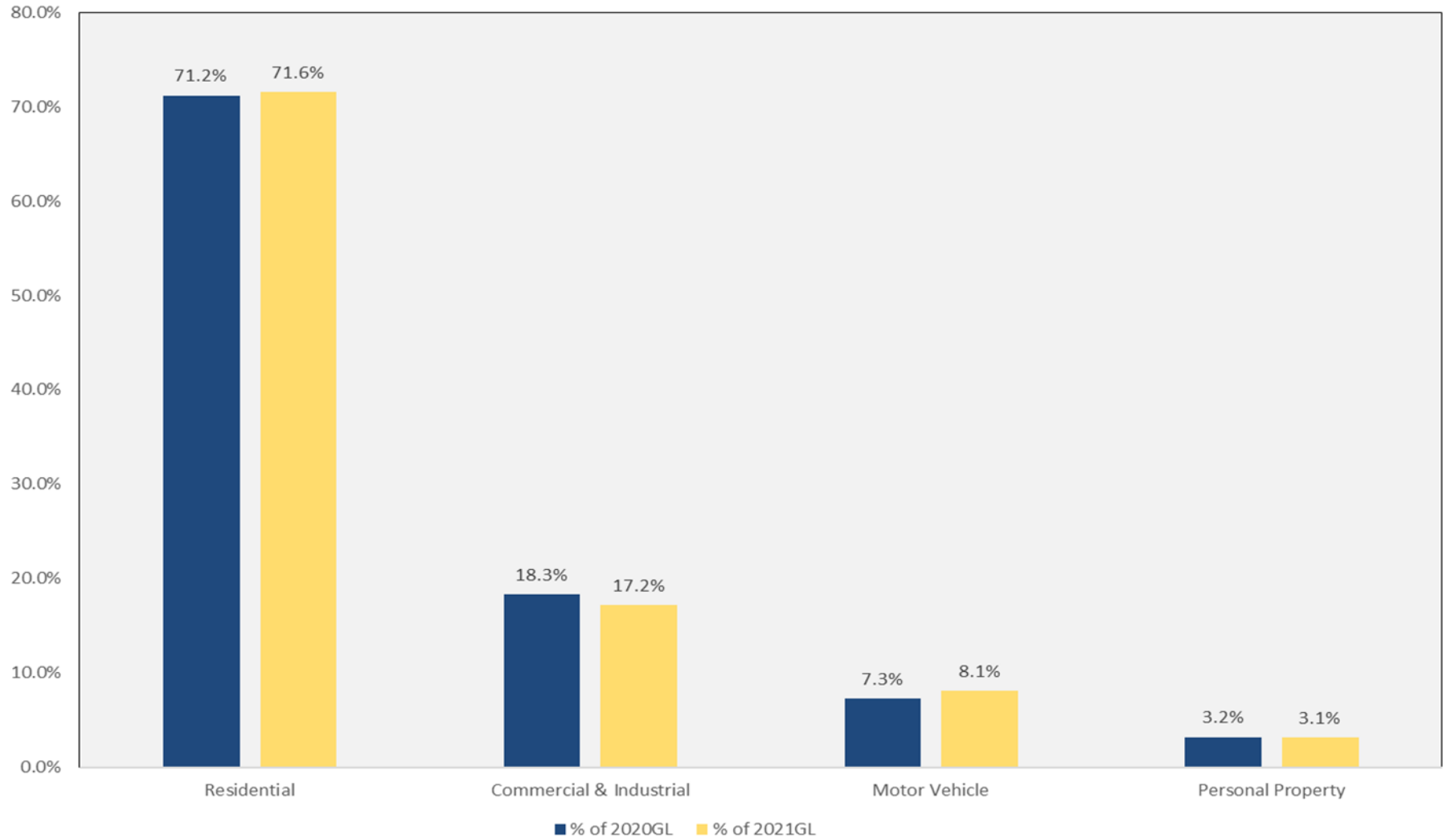


*Other Includes: Contemporary (1.39%), Mansion (0.04%), Saltbox (0.24%), and Victorian (0.19%).

** Multi-Family Includes: Two (3.80%), Three (1.58%), and Four Family (0.04%) Dwellings.



VALUE SHIFT BETWEEN PROPERTY CLASSES 2020GL VS. 2021GL



Supplemental Motor Vehicle Summary Report by Grand List

List Year	Vehicle Count	Original gross new vehicle asmts	Adjusted asmt of replaced vehicles	New vehicle adj gross asmt	Replaced vehicle asmt credit	Billable assessment	Exemptions	Net Grand List asmt
2007	8,500			60,702,070	12,762,510		312,920	47,626,640
2008	7,400			50,028,870	8,846,400		297,560	41,317,150
2009	7,577	88,336,960	34,210,888	54,126,072	9,111,065	45,015,007	80,514	44,934,493
2010	7,651			59,092,220	11,974,340	2	200,016	46,917,864
2011	8,271	102,760,397	37,795,189	64,965,208	12,440,203	52,525,005	362,179	52,162,826
2012	8,436	110,326,684	41,212,454	69,114,230	11,047,923	58,066,307	261,642	57,804,665
2013	8,480	115,965,140	44,112,800	71,852,340	11,717,150	60,135,190	520,127	59,615,063
2014	8,479	113,972,840	42,100,918	71,871,922	11,842,295	60,029,627	1,178,505	58,851,122
2015	9,009	123,834,760	44,686,451	79,148,309	7,690,895	71,457,414	592,524	70,864,890
2016	8,716	123,726,035	45,298,752	78,427,283	9,590,673	68,836,610	594,137	68,242,473
2017	8,703	123,025,560	45,018,562	78,006,998	9,664,040	68,342,958	355,885	67,987,073
2018	9,267	134,534,970	50,132,146	84,402,824	9,774,597	74,628,227	417,565	74,210,662
2019	7,043	104,776,930	36,048,885	68,728,045	8,524,383	60,203,662	386,668	59,816,994
2020	9,365	141,651,855	51,791,989	89,859,866	10,762,947	79,096,919	256,222	78,840,697

Year over year percent change

Grand List years	Vehicle count % change	Total gross asmt % change		N.V.A.G.A. % change	R.P.V.A.C. % change		Exemptions % change	Net Grand List asmt % change
2009/2008	2.4%			8.2%	3.0%		-73%	8.8%
2010/2009	1.0%			9.2%	31.4%		148%	4.4%
2011/2010	8.1%			9.9%	3.9%		81%	11.2%
2012/2011	2.0%	7.4%		6.4%	-11.2%		-28%	10.8%
2013/2012	0.5%	5.1%		4.0%	6.1%		99%	3.1%
2014/2013	0.0%	-1.7%		0.0%	1.1%		127%	-1.3%
2015/2014	6.3%	8.7%		10.1%	-35.1%		-50%	20.4%
2016/2015	-3.3%	-0.1%		-0.9%	24.7%		0%	-3.7%
2017/2016	-0.1%	-0.6%		-0.5%	0.8%		-40%	-0.4%
2018/2017	6.5%	9.4%		8.2%	1.1%		17%	9.2%
2019/2018	-24.0%	-22.1%		-18.6%	-12.8%		-7%	-19.4%
2020/2019	33.0%	35.2%		30.7%	26.3%		-34%	31.8%

STATE OF CONNECTICUT
 2021 GRAND LIST OF TAXABLE PROPERTY FOR
 TOWN OF WEST HARTFORD
 01/26/2022

PAGE: 1

M-13 REPORT

TYPE OF ACCOUNTS	YEAR	# OF ACCTS	GROSS ASSESSMENT	BAA ADJUSTMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	2021	21685	6,303,125,566	0	8,247,556	6,294,878,010
REAL ESTATE ELD H.O	2021	440	79,957,080	0	3,533,008	76,424,072
REAL ESTATE EXEMPT	2021	364	947,820,820	0	947,820,820	0
REAL ESTATE TOTALS	2021	22489	7,330,903,466	0	959,601,384	6,371,302,082
PERSONAL	2021	2690	271,543,978	0	47,105,054	224,438,924
MOTOR VEHICLE	2021	44792	587,302,299	0	5,759,317	581,542,982
FINAL TOTAL	2021	69971	8,189,749,743	0	1,012,465,755	7,177,283,988

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	6,294,878,010
MOTOR VEHICLE NET	581,542,982
PERSONAL PROPERTY NET	224,438,924
ELDERLY HOME OWNERS NET	76,424,072
TOTAL NET ASSESSMENT	7,177,283,988

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 2021 is made and perfected according to law, same being completed January 28, 2022.


 Director of Assessments

January 28, 2022

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


 Notary Public

