

DEPARTMENT OF ASSESSMENT INTEROFFICE MEMORANDUM

TO: Rick Ledwith, Town Manager DATE: January 31, 2023

FROM: Joseph Dakers, Sr., Director of Assessments

SUBJECT: 2022 GRAND LIST REPORT

The 2022 Grand List of taxable and exempt property is finalized effective October 1, 2022 in accordance with Title 12, Chapter 203 of the Connecticut General Statutes. The 2022 Grand List reflects the full implementation of property assessments stemming from the October 1, 2021 town-wide revaluation, 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 7,222,946,622 representing an increase in the net taxable list of 45,662,634 or .6% above last year's list.

- The Real Property list increased by 11,518,537 or .2%. Growth this year is largely the result of our ongoing renovation projects encompassing additions, updates to kitchens and baths, 32 new swimming pools, and other home improvements. Coupled with this are a number of new developments underway; however, only a fraction of their full values contributed to the 2022 Grand List because of the incomplete development stages. Multifamily developments include 10 Berkshire Road with 26 apartments, 27 Park Road with 195 apartments, 920 Farmington Avenue with 48 units, and a medical office building at 136 South Main Street. Other partially completed developments are single family homes at 2664 Albany Avenue, 3 Gledhill Lane, and 2 Gledhill Lane. Finally, 950 Trout Brook Drive went from exempt to taxable as a result of no longer being used for The Children's Museum.
- The Motor Vehicle list increased by 34,765,182 or 6%. This increase continues to reflect a very strong used car sales market. Although, there are signs this market segment is slowing down due to the ramping up of new car production after the slowdown during the Covid-19 pandemic, and supply chain issues.
- The Supplemental Motor Vehicle List 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.



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2022 GRAND LIST REPORT

Tax bills for this list are due in January for each list year. The 2021 net taxable supplemental list totaled 82,706,259. It increased by 3,865,562 or 4.9%. A historical chart of the supplemental list is included with the report.

• The Personal Property list decreased by (621,085) or .3% to 223,817,839. Our census of businesses in West Hartford adjusts from one grand list year to the next due to business closures, relocations, and new businesses in town. Of note was the tunnel boring machinery used with the MDC storm water project; it was removed from West Hartford at the completion of that project prior to October 1, 2022. Overall, this activity resulted in a net gain of 8 new businesses from last year's report. Our current business census is 2,698. We continue to experience a healthy level of capital equipment re-investment in furniture, fixtures, and equipment, surpassing annual depreciation on existing assets.

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GRAND LIST AS OF OCTOBER 1, 2022

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WEST HARTFORD 2022 GRAND LIST SUMMARY

NET TAXABLE GRAND LIST

	2022	2021	DIFFERENCE
REALTY	6,382,820,619	6,371,302,082	11,518,537
PERSONALTY	223,817,839	224,438,924	(621,085)
MOTOR VEHICLES	616,308,164	581,542,982	34,765,182
NET TAXABLE GRAND LIST	7,222,946,622	7,177,283,988	45,662,634

GRAND LIST SUMMARY OF GROSS EXEMPTIONS AND NET TAXABLE

	GROSS ASSESSED VALUE	EXEMPTIONS ELDERLY & VETERANS	NET TAXABLE ASSESSMENT
REALTY	7,351,309,467	968,488,848	6,382,820,619
PERSONALTY	274,175,040	50,357,201	223,817,839
MOTOR VEHICLES	622,092,950	5,784,786	616,308,164
TOTAL	8,247,577,457	1,024,630,835	7,222,946,622

ALL PROPERTY - 2022 10 HIGHEST TAXPAYERS

	NAME	PROPERTY	DESCRIPTION	2022	% OF 2022 NGL
1	Connecticut Light & Power	Various Locations	Utility	61,814,320	0.86%
2	FW CT - Corbins Corner Shopping Ctr	1459 New Britain Ave	Shopping Center	47,159,700	0.65%
3	West Farms Mall LLC	1502 New Britain Ave	Regional Mall	44,350,220	0.61%
4	Blue Back Capital Partners LLC	Various Locations	Shopping Center	37,771,010	0.52%
5	Town Center West Associates	29 South Main Street	Mixed Use	29,503,900	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	26,128,830	0.36%
		Raymond Rd/			
8	ALNIC LLC	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	21,122,460	0.29%
		-	TOTAL	341,652,770	4.73%

REAL PROPERTY - 2022 10 HIGHEST TAXPAYERS

	NAME	2022	2021	DIFFERENCE
1	FW CT Corbins Corner Shopping Ctr LLC	47,159,700	47,159,700	0
2	West Farms Mall LLC	44,100,000	44,100,000	0
3	Blue Back Capital Partners LLC	37,332,540	37,332,540	0
4	Town Center West Associates	29,389,360	29,389,360	0
5	SF WH Property Owner LLC	28,901,180	28,901,180	0
6	Steele Road LLC	26,065,130	26,065,130	0
7	ALNIC LLC	23,128,910	23,128,910	0
8	E + A Northeast Limited Partnership	21,772,240	21,772,240	0
9	ER WEST HARTFORD LLC	21,113,190	21,113,190	0
10	Bishop's Corner (E&A) LLC	21,065,100	21,065,100	0
	TOTAL	300,027,350	300,027,350	0

Notes:

Above numbers does not include motor vehicle assessments.

PERSONAL PROPERTY - 2022

10 HIGHEST TAXPAYERS

ITEMS	NAME	2022 NET ASSESSMENT	2021 NE ASSESSME	DIFFERENCE
1	Connecticut Light & Power	58,427,580	58,713,80	00 (286,220)
2	Connecticut Natural Gas Corp.	16,268,410	15,313,60	954,750
3	The Wiremold Company	4,557,490	4,820,56	(263,070)
4	Netspeed LLC	3,542,930	3,128,72	0 414,210
5	The Stop & Shop Supermarket	2,623,450	2,708,29	00 (84,840)
6	Triumph Engine Control System LLC	2,494,590	1,564,67	70 929,920
7	Comcast of CT Inc	2,389,270	2,316,15	73,120
8	Cellco Partnership	2,142,450	1,784,19	358,260
9	Outlet Broadcasting LLC	1,688,960	1,605,40	83,560
10	Floor & Décor Outlets of America	1,679,640	0	1,679,640
	NET TAXABLE TOTALS	95,814,770	91,955,44	40 3,859,330

Notes:

- 1.) Reductions are attributable to annual depreciation on existing capital equipment and no significant 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:

Underground tunnel boring machinery removed with the completed of MDC's storm water project.

2022 PERSONAL PROPERTY ANALYSIS

CLASS	PROPERTY TYPE	2022 GROSS ASSESSMENT	2021 GROSS ASSESSMENT	DIFFERENCE	% CHANGE
9	Non Registered Motor Vehicles	3,959,010	3,853,730	105,280	2.7%
10	Machinery & Equipment	11,025,170	9,229,420	1,795,750	19.5%
13	New Mfg. Machinery & Equipment	25,183,750	24,530,410	653,340	2.7%
16	Furniture & Fixtures	88,591,640	91,504,400	(2,912,760)	-3.2%
17	Farm Machinery	420	38,690	(38,270)	-98.9%
19	Mechanics Tools	420,470	395,340	25,130	6.4%
20	EDP Equipment	10,339,290	10,164,990	174,300	1.7%
21	Telecommunications Equipment	7,512,720	6,494,990	1,017,730	15.7%
22	Cables, Conduits, Utilities	77,145,600	76,711,100	434,500	0.6%
23	Monthly Avg. Qty. of Supplies	1,963,930	1,535,020	428,910	27.9%
24	Other Taxable (leasehold imp, etc)	44,822,390	43,839,270	983,120	2.2%
25	Penalty	3,210,650	3,246,618	(35,968)	-1.1%
	GRAND TOTAL	274,175,040	271,543,978	2,631,062	1.0%

	2022	2021	DIFFERENCE
GROSS	274,175,040	271,543,978	2,631,062
EXEMPTIONS	50,357,201	47,105,054	3,252,147
NET ASSESSMENT VALUE	223,817,839	224,438,924	(621,085)

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.

2022 EXEMPT REAL ESTATE

CODE	NAME	2022	2021	DIFFERENCE
AAAX	Federal	11,922,190	11,922,190	0
BAAX	Municipal	157,694,695	149,964,950	7,729,745
BDHX	Muni Water	18,896,240	18,896,240	0
BEAX	Public Purpose	420,150	420,150	0
DBAX	Educational	383,583,570	385,423,940	(1,840,370)
DCAX	Literacy	1,890,840	1,890,840	0
DDAX	Historical	802,460	802,460	0
DEAX	Charitable	5,119,410	3,584,150	1,535,260
G	12-65 Abatement	3,500,000	3,500,000	0
GAAX	Cemeteries	13,380,510	13,380,510	0
HAAX	Churches	96,403,390	96,403,390	0
IAAX	Parish House	681,470	681,470	0
IBAX	Church School	8,947,910	8,947,910	0
IDAX	Rec Facility	1,124,550	1,124,550	0
IHAX	Infirmary	18,592,000	15,646,960	2,945,040
JAAX	Clergy House	2,437,420	3,282,180	(844,760)
LAAX	Veterans Org	0	0	0
NBAX	Rec Facility	77,949,590	77,949,590	0
OHBX	State Transport	4,023,930	4,023,930	0
OIBX	State Misc	7,455,200	7,455,200	0
OJAX	State Highwy Prop	85,610	85,610	0
PABX	Private College	137,112,570	137,112,570	0
QAAX	Railroad	5,322,030	5,322,030	0
	TOTAL	957,345,735	947,820,820	9,524,915

PARCEL COUNT CHANGES BY CLASS

NUMBER OF TAXABLE ACCOUNTS	2022	2021	DIFFERENCE
REALTY	22,510	22,489	21
PERSONALTY	2,698	2,690	8
MOTOR VEHICLES	45,952	44,792	1,160

Highlights: Total exempt real estate parcels: 386

(BAAX) Category increase stems from making parking lots leased by the Town tax exempt pursuant to CGS 12-81(4), and the field of dreams ball field at 1700 Asylum Avenue

(DEAX) Category increase stems from 6-new group homes

WEST HARTFORD 2022

NUMBER OF VETERANS, BLIND & ELDERLY			
EXEMPTIONS	2022	2021	DIFFERENCE
REALTY	2,604	2,790	(186)
PERSONALTY	0	0	0
MOTOR VEHICLES	524	528	(4)
TOTAL	3,128	3,318	(190)

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

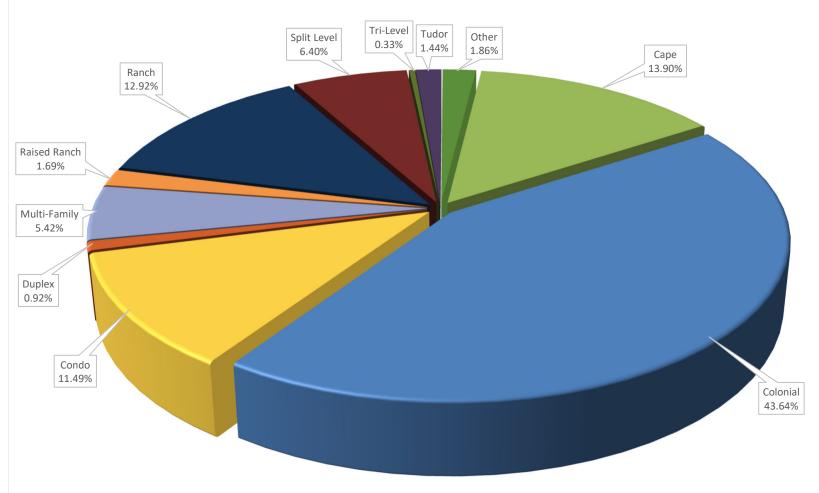
GRAND LIST COMPARISON OF EXEMPTIONS	2022	2021	DIFFERENCE
REALTY	11,143,113	11,780,564	(637,451)
PERSONALTY	50,357,201	47,105,054	3,252,147
MOTOR VEHICLES	5,784,786	5,759,317	25,469
TOTAL	67,285,100	64,644,935	2,640,165

HISTORY OF NET GRAND LIST TOTALS

LIST		PERSONAL	MOTOR		
YEAR	REAL PROPERTY	PROPERTY	VEHICLE	TOTAL	% CHANGE
2010	4,485,915,274	166,696,370	382,080,153	5,034,691,797	
					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%
2,022	6,382,820,619	223,817,839	616,308,164	7,222,946,622	0.63%



2022GL 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.

2021 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		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	
2021	7,788	138,933,690	46,789,929	92,143,761	8,921,883	83,221,878	515,619	82,706,259	

Year over year percent change								
years	change	asmt % change	change	change		change	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%	
2021/2020	-16.8%	-1.9%	2.5%	-17.1%		101%	4.9%	

STATE OF CONNECTICUT 2022 GRAND LIST OF TAXABLE PROPERTY FOR TOWN OF WEST HARTFORD

M-13 REPORT				01/30/20	PAGE: 1			
TYPE OF ACCOUNTS	YEAR	OF ACCTS	GROSS ASSESSMENT	BAA ADJUSTMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE		
REAL ESTATE REGULAR	2022	21739	6,327,373,282	0	11,502,281	6,315,871,001		
REAL ESTATE ELD H.O	2022	388	70,090,450	0 -	3,140,832	66,949,618		
REAL ESTATE EXEMPT	2022	383	953,845,735	0	953,845,735	0		
REAL ESTATE TOTALS	2022	22510	7,351,309,467	0	968,488,848	6,382,820,619		
PERSONAL	2022	2698	274,175,040	0	50,357,201	223,817,839		
MOTOR VEHICLE	2022	45952	622,092,950	O	5,784,786	616,308,164		
FINAL TOTAL	2022	71160	8,247,577,457	0	1,024,630,835	7,222,946,622		
TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:								
REAL ESTATE REGULAR	NET		6,	315,871,001				
MOTOR VEHICLE NET				616,308,164				
PERSONAL PROPERTY NET				223,817,839				
ELDERLY HOME OWNERS	NET			66,949,618		74.1		
TOTAL NET ASSESSMENT		s	7,:	222,946,622				

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 2022 is made and perfected according to law, same being completed January 31, 2023.

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January 31, 2023

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

Notary Public

BRIANA J. BRUMAGHIM Notary Public, State of Connecticut My Commission Expires October 31, 2023