

**DEPARTMENT OF ASSESSMENT  
INTEROFFICE MEMORANDUM**

**TO:** Rick Ledwith, Town Manager **DATE:** January 31, 2024

**FROM:** Joseph Dakers, Sr., Director of Assessments

**SUBJECT:** 2023 GRAND LIST REPORT

The 2023 Grand List of taxable and exempt property is finalized effective October 1, 2023 in accordance with Title 12, Chapter 203 of the Connecticut General Statutes. The 2023 Grand List reflects all changes in ownership and valuations for each property class. The total net assessed value of all taxable property prior to Board of Assessment Appeals action is 7,228,588,979 representing an increase in the net taxable list of 5,642,357 or 0.08% above last year's list.

- The Real Property list increased by 19,014,954 or 0.3%. Our growth in the list annually is always in part a reflection of ongoing renovation projects encompassing additions, updates to kitchens and baths, 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 2023 Grand List because of their incomplete development stage. Multifamily developments include 243 Steele Road with 18 units new units, 27 Park Road with 295 units, and 920 Farmington Avenue with 48 units. Incomplete residential projects include, among others, 1272 Trout Brook Drive, and a 9-unit townhouse development at 409 Prospect Avenue. Examples of completed residential developments are single family homes at 15 Old Farm Drive which is part of a six-lot subdivision, and finally 5 Gledhill Lane and 6 Lilac Terrace which are part of the Gledhill Estates subdivision. On the commercial front, 977 New Britain Avenue will be developed into an O'Reilly's Auto Parts store. Finally, there were three parsonages that went from exempt to taxable because of a change of use or ownership: 78 WestPoint Terrace, 58 Lawler Road, and 108 Meadowbrook Road.
- The Motor Vehicle list decreased by 26,821,928 or -4%. This represents in part the corrections occurring in the automotive market at large subsequent to Covid-19. We experienced spiked increases during our last two grand list years for this property class. In 2021, we had an unprecedented 24.9% increase or 115,934,401 in net assessment value. And in 2022, we experienced a 6% increase or 34,765,182 in net assessment value. Used car prices have begun to soften although still higher than at any time before the pandemic. As supply-chain issues improve and new car inventories increase, we will undoubtedly experience more declines in used car values. A review of our motor vehicle values over the last ten years, as reflected in

the chart on page 8, demonstrates an annual appreciation in our list of less than 2% per grand list year for the years prior to Covid-19.

- 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. Tax bills for this list are due in January for each list year. The 2022 net taxable supplemental list totaled 90,812,816. It increased by 8,106,557 or 9.8%. A historical chart of the supplemental list is included within this report.
- The Personal Property list increased by 13,449,331 or 6.0% to 237,267,170. The number of businesses in West Hartford vary from one grand list year to the next due to business closures, relocations, and new businesses opening in town. Overall, this activity resulted in a net loss of 10 businesses from last year's report. Our current business census is 2,688. This census is comprised of businesses with a physical location in West Hartford and businesses that do not have a physical location here, yet they lease, loan, or rent assets to businesses with a physical location in West Hartford. Lastly, we continue to experience healthy investment in furniture, fixtures & equipment which surpasses annual depreciation on existing assets.

**GRAND LIST AS OF OCTOBER 1, 2023**

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WEST HARTFORD 2023  
GRAND LIST SUMMARY

NET TAXABLE GRAND LIST

	2023	2022	DIFFERENCE
REALTY	6,401,835,573	6,382,820,619	19,014,954
PERSONALTY	237,267,170	223,817,839	13,449,331
MOTOR VEHICLES	589,486,236	616,308,164	(26,821,928)
<b>NET TAXABLE GRAND LIST</b>	<b>7,228,588,979</b>	<b>7,222,946,622</b>	<b>5,642,357</b>

GRAND LIST SUMMARY OF GROSS EXEMPTIONS AND NET TAXABLE

	GROSS ASSESSED VALUE	EXEMPTIONS ELDERLY & VETERANS	NET TAXABLE ASSESSMENT
REALTY	7,395,242,570	993,406,997	6,401,835,573
PERSONALTY	287,098,380	49,831,210	237,267,170
MOTOR VEHICLES	595,379,810	5,893,574	589,486,236
<b>TOTAL</b>	<b>8,277,720,760</b>	<b>1,049,131,781</b>	<b>7,228,588,979</b>

ALL PROPERTY - 2023  
10 HIGHEST TAXPAYERS

	NAME	PROPERTY	DESCRIPTION	2023	% OF 2023 NGL
1	Connecticut Light & Power	Various Locations	Utility	62,543,640	0.87%
2	FW CT - Corbins Corner Shopping Ctr	1459 New Britain Ave	Shopping Center	45,500,000	0.63%
3	West Farms Mall LLC	1502 New Britain Ave	Regional Mall	44,324,610	0.61%
4	Bishops Corner SC LLC	Albany Ave & North Main St	Shopping Center	42,892,640	0.59%
5	Blue Back Capital Partners LLC	Various Locations	Shopping Center	37,908,420	0.52%
6	Town Center West Associates	29 South Main Street	Mixed Use	29,521,930	0.41%
7	SF WH Property Owner LLC	1445 New Britain Ave	Mixed Use	28,901,180	0.40%
8	Steele Road LLC	243 Steele Road	Apartments	26,474,880	0.37%
9	ALNIC LLC	Raymond Rd/ Farmington Av	Supermarket	23,128,910	0.32%
10	ER West Hartford LLC	1248 Farmington Ave	Apartments	21,123,890	0.29%
<b>TOTAL</b>				<b>362,320,100</b>	<b>5.01%</b>

REAL PROPERTY - 2023  
10 HIGHEST TAXPAYERS

	NAME	2023	% OF 2023 NGL
1	FW CT Corbins Corner Shopping Ctr LLC	45,500,000	0.55%
2	West Farms Mall LLC	44,100,000	0.53%
3	Bishop's Corner SC LLC	42,892,640	0.52%
4	Blue Back Capital Partners LLC	37,332,540	0.45%
5	Town Center West Associates	29,389,360	0.36%
6	SF WH Property Owner LLC	28,901,180	0.35%
7	Steele Road LLC	26,386,220	0.32%
8	ALNIC LLC	23,128,910	0.28%
9	ER WEST HARTFORD LLC	21,113,190	0.26%
10	Prospect Plaza Improvements LLC	18,709,460	0.23%
<b>TOTAL</b>		<b>317,453,500</b>	<b>3.84%</b>

**Notes:**

- 1 Above numbers do not include motor vehicle assessments.
- 2 Bishop's Corner SC LLC acquired Bishop's Corner (E&A) LLC parcels; 2523, 2551 Albany Av and 333 North Main St as of 10/1/23



PERSONAL PROPERTY - 2023

10 HIGHEST TAXPAYERS

ITEMS	NAME	2023 NET ASSESSMENT	2022 NET ASSESSMENT	DIFFERENCE
1	Connecticut Light & Power	59,156,900	58,427,580	729,320
2	Connecticut Natural Gas Corp.	17,531,020	16,268,410	1,262,610
3	Netspeed LLC	4,329,640	3,542,930	786,710
4	The Wiremold Company	4,297,280	4,557,490	(260,210)
5	Triumph Engine Control System LLC	4,250,560	2,494,590	1,755,970
6	Whole Foods Market Group Inc	3,430,820	1,679,640	1,751,180
7	The Stop & Shop Supermarket	3,109,260	2,623,450	485,810
8	Comcast of CT Inc	2,644,530	2,389,270	255,260
9	Ares Management LLC	2,574,700	0	2,574,700
10	Outlet Broadcasting LLC	2,315,810	1,688,960	626,850
<b>NET TAXABLE TOTALS</b>		<b>103,640,520</b>	<b>93,672,320</b>	<b>9,968,200</b>

**Notes:**

- 1.) Reductions stem from annual depreciation on existing capital equipment and no significant capital equipment purchases, coupled with asset disposals
- 2.) In other instances new capital equipment purchases exceed the level of annual depreciation and disposals resulting in net assessment increases
- 3.) Ares Management is a new business in West Hartford appearing on the top ten list

2023  
PERSONAL PROPERTY ANALYSIS

CLASS	PROPERTY TYPE	2023 GROSS ASSESSMENT	2022 GROSS ASSESSMENT	DIFFERENCE	% CHANGE
9	Non Registered Motor Vehicles	3,611,900	3,959,010	(347,110)	-8.8%
10	Machinery & Equipment	11,569,660	11,025,170	544,490	4.9%
13	New Mfg. Machinery & Equipment	24,363,520	25,183,750	(820,230)	-3.3%
16	Furniture & Fixtures	95,264,640	88,591,640	6,673,000	7.5%
17	Farm Machinery	44,770	420	44,350	10560%
19	Mechanics Tools	445,050	420,470	24,580	5.8%
20	EDP Equipment	10,398,470	10,339,290	59,180	0.6%
21	Telecommunications Equipment	8,740,890	7,512,720	1,228,170	16.3%
22	Cables, Conduits, Utilities	79,258,940	77,145,600	2,113,340	2.7%
23	Monthly Avg. Qty. of Supplies	2,636,080	1,963,930	672,150	34.2%
24	Other Taxable (leasehold imp, etc)	47,776,380	44,822,390	2,953,990	6.6%
25	Penalty	2,988,080	3,210,650	(222,570)	-6.9%
	<b>GRAND TOTAL</b>	<b>287,098,380</b>	<b>274,175,040</b>	<b>12,923,340</b>	<b>4.7%</b>

	2023	2022	DIFFERENCE
<b>GROSS</b>	287,098,380	274,175,040	12,923,340
<b>EXEMPTIONS</b>	49,831,210	50,357,201	(525,991)
<b>NET ASSESSMENT VALUE</b>	<b>237,267,170</b>	<b>223,817,839</b>	<b>13,449,331</b>

**Notes:**

The above exemptions are primarily attributable to:

- 1.) C.G.S Section 12-81 (72) which permits the exemption of machinery and equip in a mfg 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.

2023  
EXEMPT REAL ESTATE

CODE	NAME	2023	2022	DIFFERENCE
AAAX	Federal	11,922,190	11,922,190	0
BAAX	Municipal	159,836,435	157,694,695	2,141,740
BDHX	Muni Water	19,941,060	18,896,240	1,044,820
BEAX	Public Purpose	420,150	420,150	0
DBAX	Educational	383,167,770	383,583,570	(415,800)
DCAX	Literacy	1,890,840	1,890,840	0
DDAX	Historical	802,460	802,460	0
DEAX	Charitable	5,288,250	5,119,410	168,840
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	18,592,000	0
JAAX	Clergy House	1,827,510	2,437,420	(609,910)
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 Highway Prop	85,610	85,610	0
PABX	Private College	138,057,990	137,112,570	945,420
QAAX	Railroad	5,322,030	5,322,030	0
	<b>TOTAL</b>	<b>957,120,845</b>	<b>953,845,735</b>	<b>3,275,110</b>

PARCEL COUNT CHANGES BY CLASS

NUMBER OF TAXABLE ACCOUNTS	2023	2022	DIFFERENCE
<b>REALTY</b>	22,515	22,510	5
<b>PERSONALTY</b>	2,688	2,698	(10)
<b>MOTOR VEHICLES</b>	46,639	45,952	687

**HIGHLIGHTS on exemption chart above:** *(Total exempt real estate parcels: 386)*

**(BAAX)** Category increase stems from 540 New Park Ave and the Town purchase of two parcels on Brixton Street

**(BDHX)** MDC added new structure at 100 Talcott Rd.

**(DBAX)** Category reduction results from sale of land to taxable development

**(DEAX)** Category increase stems from 1-new group home

**(JAAX)** Category reductions stems from (3) parish homes now taxable

**(PABX)** Category increase stems from improvements at University of Saint Joseph

**NOTE:**

This abatement pertains to the 1 Park development. While in effect a portion of the property is exempt from taxes, technically it is not considered exempt by the State of CT but a tax abatement accounting for why it is not reflected in the above chart.

CODE	NAME	2023	2022	DIFFERENCE
<b>G</b>	12-65 Abatement	25,656,840	3,500,000	22,156,840



WEST HARTFORD 2023

NUMBER OF VETERANS, BLIND & ELDERLY EXEMPTIONS	2023	2022	DIFFERENCE
REALTY	2,463	2,604	(141)
PERSONALTY	0	0	0
MOTOR VEHICLES	524	524	0
<b>TOTAL</b>	<b>2,987</b>	<b>3,128</b>	<b>(141)</b>

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

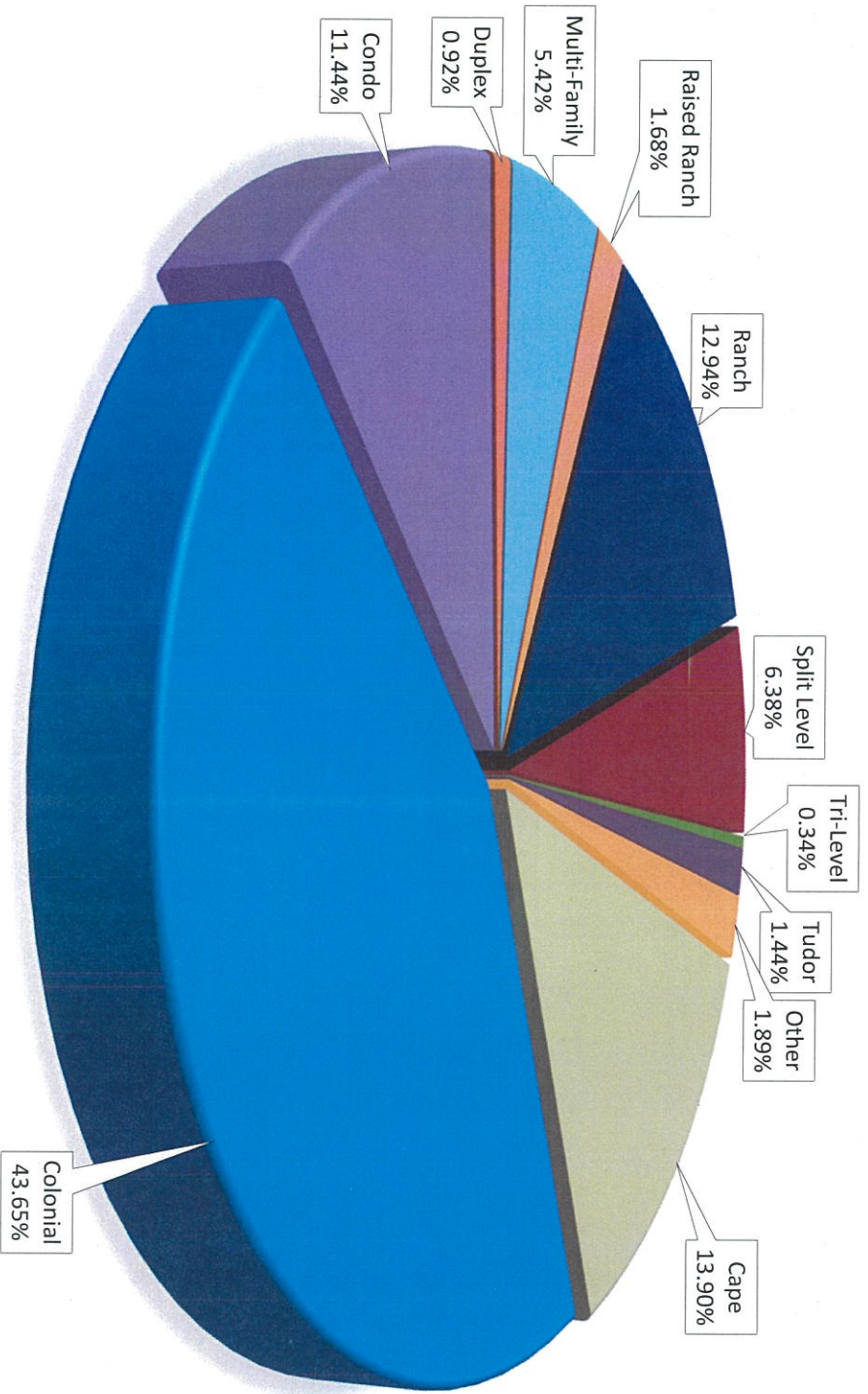
GRAND LIST COMPARISON OF EXEMPTIONS	2023	2022	DIFFERENCE
REALTY	10,629,312	11,143,113	(513,801)
PERSONALTY	49,831,210	50,357,201	(525,991)
MOTOR VEHICLES	5,552,774	5,784,786	(232,012)
<b>TOTAL</b>	<b>66,013,296</b>	<b>67,285,100</b>	<b>(1,271,804)</b>

HISTORY OF NET GRAND LIST TOTALS

LIST YEAR	REAL PROPERTY	PERSONAL PROPERTY	MOTOR VEHICLE	TOTAL	% CHANGE
2011	5,307,807,287	163,802,670	408,721,216	5,880,331,173	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	Reval Yr. 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%
2021	6,371,302,082	224,438,924	581,542,982	7,177,283,988	Reval Yr. 12.21%
2022	6,382,820,619	223,817,839	616,308,164	7,222,946,622	0.64%
2023	6,401,835,573	237,267,170	589,486,236	7,228,588,979	0.08%



## 2023GGL RESIDENTIAL CATEGORIES IN WEST HARTFORD

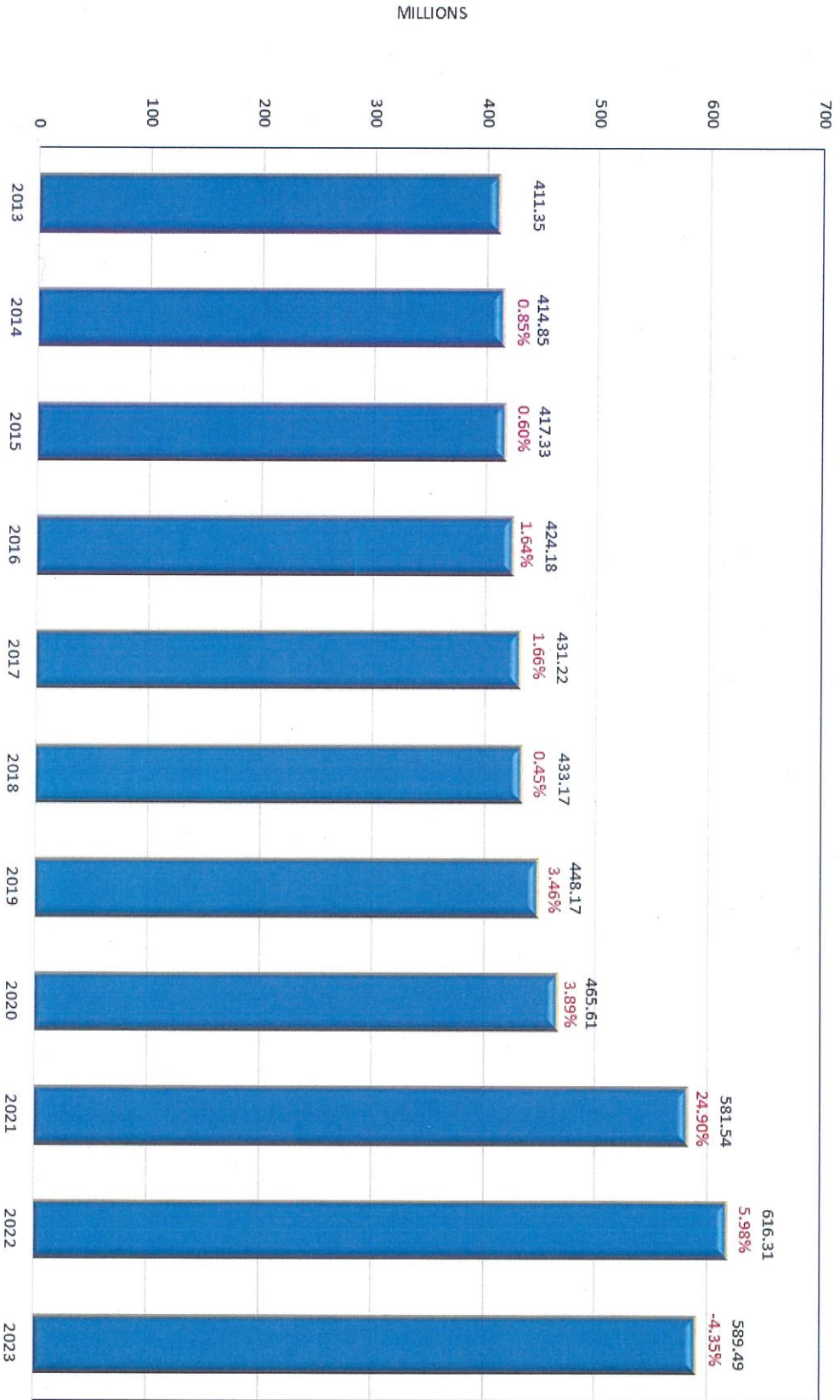


\*Other Includes: Contemporary (1.39%), Mansion (0.04%), Saltbox (0.24%), and Victorian (0.19%).  
\*\* Multi-Family Includes: Two (3.80%), Three (1.58%), and Four Family (0.04%) Dwellings.





# MOTOR VEHICLE GRAND LIST HISTORY 2013-2023



2022 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	Avg net asmt per vehicle	
2007	8,500			60,702,070	12,762,510		312,920	47,626,640	5,603	
2008	7,400			50,028,870	8,846,400		297,560	40,884,910	5,525	
2009	7,577	88,336,960	34,210,888	54,126,072	9,111,065	45,015,007	80,514	44,934,493	5,930	
2010	7,651			59,092,220	11,974,340		200,016	46,917,864	6,132	
2011	8,271	102,760,397	37,795,189	64,965,208	12,440,203	52,525,005	362,179	52,162,826	6,307	
2012	8,436	110,326,684	41,212,454	69,114,230	11,047,923	58,066,307	261,642	57,804,665	6,852	
2013	8,480	115,965,140	44,112,800	71,852,340	11,717,150	60,135,190	520,127	59,615,063	7,030	
2014	8,479	113,972,840	42,100,918	71,871,922	11,842,295	60,029,627	1,178,505	58,851,122	6,941	
2015	9,009	123,834,760	44,686,451	79,148,309	7,690,895	71,457,414	592,524	70,864,890	7,866	
2016	8,716	123,726,035	45,298,752	78,427,283	9,590,673	68,836,610	594,137	68,242,473	7,830	
2017	8,703	123,025,560	45,018,562	78,006,998	9,664,040	68,342,958	355,885	67,987,073	7,812	
2018	9,267	134,534,970	50,132,146	84,402,824	9,774,597	74,628,227	417,565	74,210,662	8,008	
2019	7,043	104,776,930	36,048,885	68,728,045	8,524,383	60,203,662	386,668	59,816,994	8,493	
2020	9,365	141,651,855	51,791,989	89,859,866	10,762,947	79,096,919	256,222	78,840,697	8,419	
2021	7,788	138,933,690	46,789,929	92,143,761	8,921,883	83,221,878	515,619	82,706,259	10,620	
2022	7,948	160,495,230	58,241,491	102,253,739	10,957,455	91,296,284	474,468	90,821,816	11,427	

Grand List Years	Vehicle count % change	Total gross asmt % change	Year over year percent change				Exemptions % change	Net Grand List asmt % change
			N.V.A.G.A. % change	R.P.V.A.C. % change				
2009/2008	2.4%		8.2%	3.0%		-73%	9.9%	
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%	<b>-11.2%</b>		<b>-28%</b>	10.8%	
2013/2012	0.5%	5.1%	4.0%	6.1%		99%	3.1%	
2014/2013	0.0%	<b>-1.7%</b>	0.0%	1.1%		127%	<b>-1.3%</b>	
2015/2014	6.3%	8.7%	10.1%	<b>-35.1%</b>		<b>-50%</b>	20.4%	
2016/2015	-3.3%	-0.1%	<b>-0.9%</b>	24.7%		0%	-3.7%	
2017/2016	-0.1%	<b>-0.6%</b>	<b>-0.5%</b>	0.8%		<b>-40%</b>	-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%	
2022/2021	2.1%	15.5%	11.0%	22.8%		-8%	9.8%	



STATE OF CONNECTICUT  
 2023 GRAND LIST OF TAXABLE PROPERTY FOR  
 TOWN OF WEST HARTFORD  
 01/31/2024

M-13 REPORT

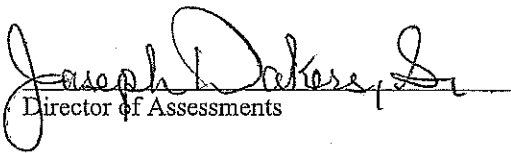
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TYPE OF ACCOUNTS	YEAR	# OF ACCTS	GROSS ASSESSMENT	BAA ADJUSTMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	2023	21752	6,370,568,015	0	33,597,414	6,336,970,601
REAL ESTATE ELD H.O	2023	380	67,553,710	0	2,688,738	64,864,972
REAL ESTATE EXEMPT	2023	383	957,120,845	0	957,120,845	0
REAL ESTATE TOTALS	2023	22515	7,395,242,570	0	993,406,997	6,401,835,573
PERSONAL	2023	2688	287,098,380	0	49,831,210	237,267,170
MOTOR VEHICLE	2023	46639	595,379,810	0	5,893,574	589,486,236
FINAL TOTAL	2023	71842	8,277,720,760	0	1,049,131,781	7,228,588,979

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	6,336,970,601
MOTOR VEHICLE NET	589,486,236
PERSONAL PROPERTY NET	237,267,170
ELDERLY HOME OWNERS NET	64,864,972
TOTAL NET ASSESSMENT	7,228,588,979

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 2023 is made and perfected according to law, same being completed January 31, 2024.

  
 Director of Assessments

January 31, 2024

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 Oct. 31, 2028