

**DEPARTMENT OF ASSESSMENT  
INTEROFFICE MEMORANDUM**

**TO:** Richard Ledwith, Town Manager

**DATE:** January 29, 2025

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

**SUBJECT:** 2024 GRAND LIST REPORT

The 2024 Grand List of taxable and exempt property is finalized effective October 1, 2024 in accordance with Title 12, Chapter 203 of the Connecticut General Statutes. The 2024 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 is 7,237,140,151 representing an increase in the net taxable list of 8,551,172 or .12% above last year's list.

- The Real Property list increased by 46,265,212 or 0.7%. A significant portion of this year's growth in real property hinges on several new commercial property developments under construction. Although incomplete, incremental value to the grand list is added based upon their completion level as of the October 1 assessment date. Some of these developments were referenced in last year's grand list report:
  - The Byline at 920 Farmington Avenue (48 apartments)
  - 950 Trout Brook Drive (172 apartments)
  - 1360 Trout Brook Drive (vacant land approved for 322 apartments)
  - 1 Park Road (295 apartments, into the 5<sup>th</sup> year of the 10 year abatement agreement)

In addition to the above commercial developments, there were a wide array of commercial property renovations and additions completed during this assessment cycle. Commercial's combined contribution to this category's increase is approximately 74% or 34,000,000.

A staple of our grand list growth continues to be homeowner residential renovation projects. This encompasses additions, finished attics, basements, and updated kitchens and baths. Residential developments referenced last year that are still incomplete but adding incremental value are:

- 409 Prospect Avenue (Rockwell Landing) \_ 9-unit condominium development
- 11 Gledhill Lane & 2 Lilac Terrace (condominiums)
- 2670 Albany Avenue & 292 Tunxis Road (single families)
- 120 Meriline Avenue (2-family)
- 5 & 9 Old Farms Road (single families)

Finally, a parsonage at 139 Mountain Road was sold to a taxable entity. Category growth attributable to residential property is approximately 12.2 million.

- The Motor Vehicle list decreased by 50,090,988 or -8.5%. This decline arises from a major legislative change in the methodology of assessing motor vehicles in Connecticut for ad valorem tax purposes. Beginning with the October 1, 2024 grand list, the starting point for calculating a motor vehicle assessment is the manufacturer's suggested retail price "MSRP". Connecticut Assessors are no longer allowed to use the JD Power "clean retail value" as a starting point. Included in the legislation is a codified 20-year depreciation schedule applied against the "MSRP" based upon the age of the vehicle up to twenty years old. Lastly, while a small portion of our list, this law exempts utility trailers used exclusively for personal purposes. This reduction along with the loss experienced with the 2023 MV list of 26,821,928 has clawed back 51% of the combined increase experienced with the 2021 and 2022 MV list which totaled 150,000,000.

The chart on page 8, illustrates our MV list statistics over the last eleven years.

- 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 of each list year. The 2023 net taxable supplemental list totaled 90,478,137. It declined by 343,679 or -0.4%. This reduction was due to declining retail prices from 2022 to 2023. A historical chart of the supplemental list is included within this report on page 9.
- The Personal Property list increased by 12,376,948 or 5.2% to 249,644,118. 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. Our current business census is 2,702. This census is comprised of businesses with a physical location in West Hartford and businesses that do not have a physical location here, but own FF&E on lease or loaned to businesses with a physical location in West Hartford. This list does not include paper entities with no tangible personal property in West Hartford. West Hartford businesses continue to experience healthy investment in furniture, fixtures & equipment which surpasses annual depreciation on existing assets. In closing, the annual filing compliance rate of business personal property declarations is now at 79%, in part due to West Hartford's on-going in-house auditing program on business personal property returns.

**GRAND LIST AS OF OCTOBER 1, 2024**

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WEST HARTFORD 2024  
GRAND LIST SUMMARY

NET TAXABLE GRAND LIST

	2024	2023	DIFFERENCE
REALTY	6,448,100,785	6,401,835,573	46,265,212
PERSONALTY	249,644,118	237,267,170	12,376,948
MOTOR VEHICLES	539,395,248	589,486,236	(50,090,988)
<b>NET TAXABLE GRAND LIST</b>	<b>7,237,140,151</b>	<b>7,228,588,979</b>	<b>8,551,172</b>

GRAND LIST SUMMARY OF GROSS EXEMPTIONS AND NET TAXABLE

	GROSS ASSESSED VALUE	EXEMPTIONS ELDERLY & VETERANS	NET TAXABLE ASSESSMENT
REALTY	7,448,770,419	1,000,669,634	6,448,100,785
PERSONALTY	300,644,920	51,000,802	249,644,118
MOTOR VEHICLES	542,430,000	3,034,752	539,395,248
<b>TOTAL</b>	<b>8,291,845,339</b>	<b>1,054,705,188</b>	<b>7,237,140,151</b>

ALL PROPERTY - 2024  
10 HIGHEST TAXPAYERS

	NAME	PROPERTY	DESCRIPTION	2024	% OF GROSS
1	Connecticut Light & Power	Various Locations	Utility	65,207,270	0.79%
2	Blue Back Capital Partners LLC	Various Locations	Shopping Center	53,123,120	0.64%
3	FW CT - Corbins Corner Shopping Ctr	1459 New Britain Avenue	Shopping Center	46,119,003	0.56%
4	West Farms Mall LLC	1502 New Britain Avenue	Regional Mall	44,311,820	0.53%
5	Bishops Corner SC LLC	Albany Ave & North Main Street	Shopping Center	42,892,640	0.52%
6	Lex-Laz West Hartford LLC	1 Park Road	Mixed Use	29,943,924	0.36%
7	Town Center West Associates LLC	29 South Main Street	Mixed Use	29,525,660	0.36%
8	Steele Road LLC	243 Steele Road	Apartments	28,586,920	0.34%
9	ALNIC LLC	Raymond Rd/ Farmington Avenue	Supermarket	23,128,910	0.28%
10	ER West Hartford LLC	1248 Farmington Avenue	Apartments	21,136,690	0.25%
			<b>TOTAL</b>	<b>383,975,957</b>	<b>4.63%</b>

REAL PROPERTY - 2024  
10 HIGHEST TAXPAYERS

	NAME	2024	% OF GROSS
1	Blue Back Capital Partners LLC	52,500,000	0.63%
2	FW CT-Corbins Corner	46,119,003	0.56%
3	West Farms Mall LLC	44,100,000	0.53%
4	Bishops Corner SC LLC	42,892,640	0.52%
5	Lex-Laz West Hartford LLC	29,476,014	0.36%
6	Town Center West Associates LLC	29,389,360	0.35%
7	Steele Road LLC	28,502,390	0.34%
8	ALNIC LLC	23,128,910	0.28%
9	ER WEST HARTFORD LLC	21,113,190	0.25%
10	SF WH Property Owner LLC	21,000,000	0.25%
	<b>TOTAL</b>	<b>338,221,507</b>	<b>4.08%</b>

**Notes:**

- \* Above numbers do not include motor vehicle assessments.

PERSONAL PROPERTY - 2024

10 HIGHEST TAXPAYERS

ITEMS	NAME	2024 NET ASSESSMENT	2023	DIFFERENCE
1	Connecticut Light & Power	61,820,530	59,156,900	2,663,630
2	Connecticut Natural Gas Corp.	17,763,430	17,531,020	232,410
3	Netspeed	4,988,360	4,329,640	658,720
4	Whole Foods Market Group Inc.	3,700,200	3,430,820	269,380
5	Triumph Engine Control Systems LLC	3,665,900	4,250,560	(584,660)
6	The Wiremold Company	3,243,350	4,297,280	(1,053,930)
7	The Stop and Shop Supermarket	3,108,020	3,109,260	(1,240)
8	Comcast of CT Inc.	2,883,600	2,644,530	239,070
9	Beazley USA Services Inc	2,656,020	0	2,656,020
10	Ares Management LLC	2,440,540	2,574,700	(134,160)
<b>NET TAXABLE TOTALS</b>		<b>106,269,950</b>	<b>101,324,710</b>	<b>4,945,240</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

2024  
PERSONAL PROPERTY ANALYSIS

CLASS	PROPERTY TYPE	2024 GROSS ASSESSMENT	2023 GROSS ASSESSMENT	DIFFERENCE	% CHANGE
9	Non Registered Motor Vehicles	1,820,360	3,611,900	(1,791,540)	-49.60%
10	Machinery & Equipment	10,946,870	11,569,660	(622,790)	-5.38%
13	New Mfg. Machinery & Equipment	24,474,380	24,363,520	110,860	0.5%
16	Furniture & Fixtures	101,182,070	95,264,640	5,917,430	6.2%
17	Farm Machinery	40,010	44,770	(4,760)	-10.63%
19	Mechanics Tools	504,610	445,050	59,560	13.4%
20	EDP Equipment	12,310,940	10,398,470	1,912,470	18.4%
21	Telecommunications Equipment	9,914,340	8,740,890	1,173,450	13.4%
22	Cables, Conduits, Utilities	82,051,860	79,258,940	2,792,920	3.5%
23	Monthly Avg. Qty. of Supplies	2,157,440	2,636,080	(478,640)	-18.16%
24	Other Taxable (leasehold imp, etc)	51,462,190	47,776,380	3,685,810	7.7%
25	Penalty	3,779,850	2,988,080	791,770	26.5%
	<b>GRAND TOTAL</b>	<b>300,644,920</b>	<b>287,098,380</b>	<b>13,546,540</b>	<b>4.7%</b>

	2024	2023	DIFFERENCE
<b>GROSS</b>	300,644,920	287,098,380	13,546,540
<b>EXEMPTIONS</b>	51,000,802	49,831,210	1,169,592
<b>NET ASSESSMENT VALUE</b>	<b>249,644,118</b>	<b>237,267,170</b>	<b>12,376,948</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 that have exempt personal property approved by the Board of Assessors

2024  
EXEMPT REAL ESTATE

CODE	NAME	2024	2023	DIFFERENCE
AAAX	Federal	11,922,190	11,922,190	0
BAAX	Municipal	159,931,985	159,836,435	95,550
BDHX	Muni Water	19,941,060	19,941,060	0
BEAX	Public Purpose	420,150	420,150	0
DBAX	Educational	388,266,010	383,167,770	5,098,240
DCAX	Literacy	1,890,840	1,890,840	0
DDAX	Historical	802,460	802,460	0
DEAX	Charitable	5,657,710	5,288,250	369,460
GAAX	Cemeteries	13,380,510	13,380,510	0
HAAX	Churches	95,341,720	96,403,390	(1,061,670)
IAAX	Parish House	681,470	681,470	0
IBAX	Church School	9,025,470	8,947,910	77,560
IDAX	Rec Facility	1,124,550	1,124,550	0
IHAX	Infirmary	18,592,000	18,592,000	0
JAAX	Clergy House	1,860,060	1,827,510	32,550
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	138,057,990	0
QAAX	Railroad	5,322,030	5,322,030	0
	<b>TOTAL</b>	<b>961,732,535</b>	<b>957,120,845</b>	<b>4,611,690</b>

NUMBER OF ACCOUNT CHANGES BY CLASS

NUMBER OF ACCOUNTS	2024	2023	DIFFERENCE
REALTY	22,513	22,515	(2)
PERSONALTY	2,702	2,688	14
MOTOR VEHICLES	46,876	46,639	237

**HIGHLIGHTS on exemption chart above:**

*(Total exempt real estate parcels: 386)*

**(BAAX)** Category increase stems acreage increase from property formerly leased by the Town of West Hartford

**(DBAX)** Category increase due to new dorms under construction at the Amercian School for the Deaf

**(DEAX)** Category increase stems from 1-new group home at 33 Pelham Road

**(HAAX)** Church sold a parish house to a taxable entity/ Also the sale of one church to another church/value review assessment reduction/Church sold two parcels to a taxable entity

**(IBAX)** Taxable daycare in a synagogue closed. Portion of property reverted back to exempt

**(JAAX)** Category increase due to residential renovations on 2 exempt homes

**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.

<b>CODE</b>	<b>NAME</b>	<b>2024</b>	<b>2023</b>	<b>DIFFERENCE</b>
<b>GLA</b>	12-65 Abatement	24,129,193	25,656,840	(1,527,647)

WEST HARTFORD 2024

NUMBER OF VETERANS, BLIND & ELDERLY EXEMPTIONS	2024	2023	DIFFERENCE
REALTY	2,288	2,463	(175)
PERSONALTY	0	0	0
MOTOR VEHICLES	490	524	(34)
<b>TOTAL</b>	<b>2,778</b>	<b>2,987</b>	<b>(209)</b>

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

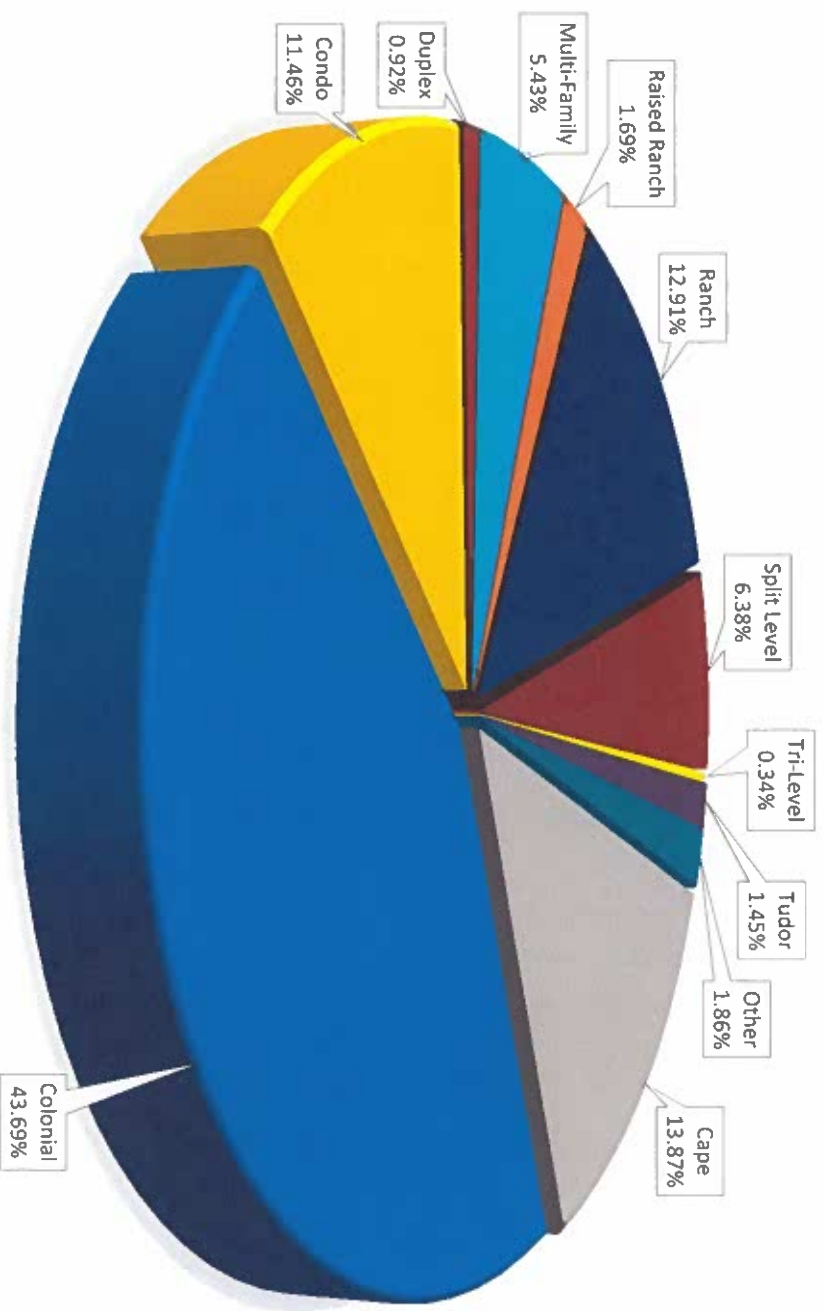
GRAND LIST COMPARISON OF EXEMPTIONS	2024	2023	DIFFERENCE
REALTY	14,807,187	10,629,312	4,177,875
PERSONALTY	51,000,802	49,831,210	1,169,592
MOTOR VEHICLES	3,034,752	5,552,774	(2,518,022)
<b>TOTAL</b>	<b>68,842,741</b>	<b>66,013,296</b>	<b>2,829,445</b>

HISTORY OF NET GRAND LIST TOTALS

LIST YEAR	REAL PROPERTY	PERSONAL PROPERTY	MOTOR VEHICLE	TOTAL	% CHANGE
2012	5,323,341,542	168,337,040	402,217,524	5,893,896,106	
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%
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%
2024	6,448,100,785	249,644,118	539,395,248	7,237,140,151	0.12%



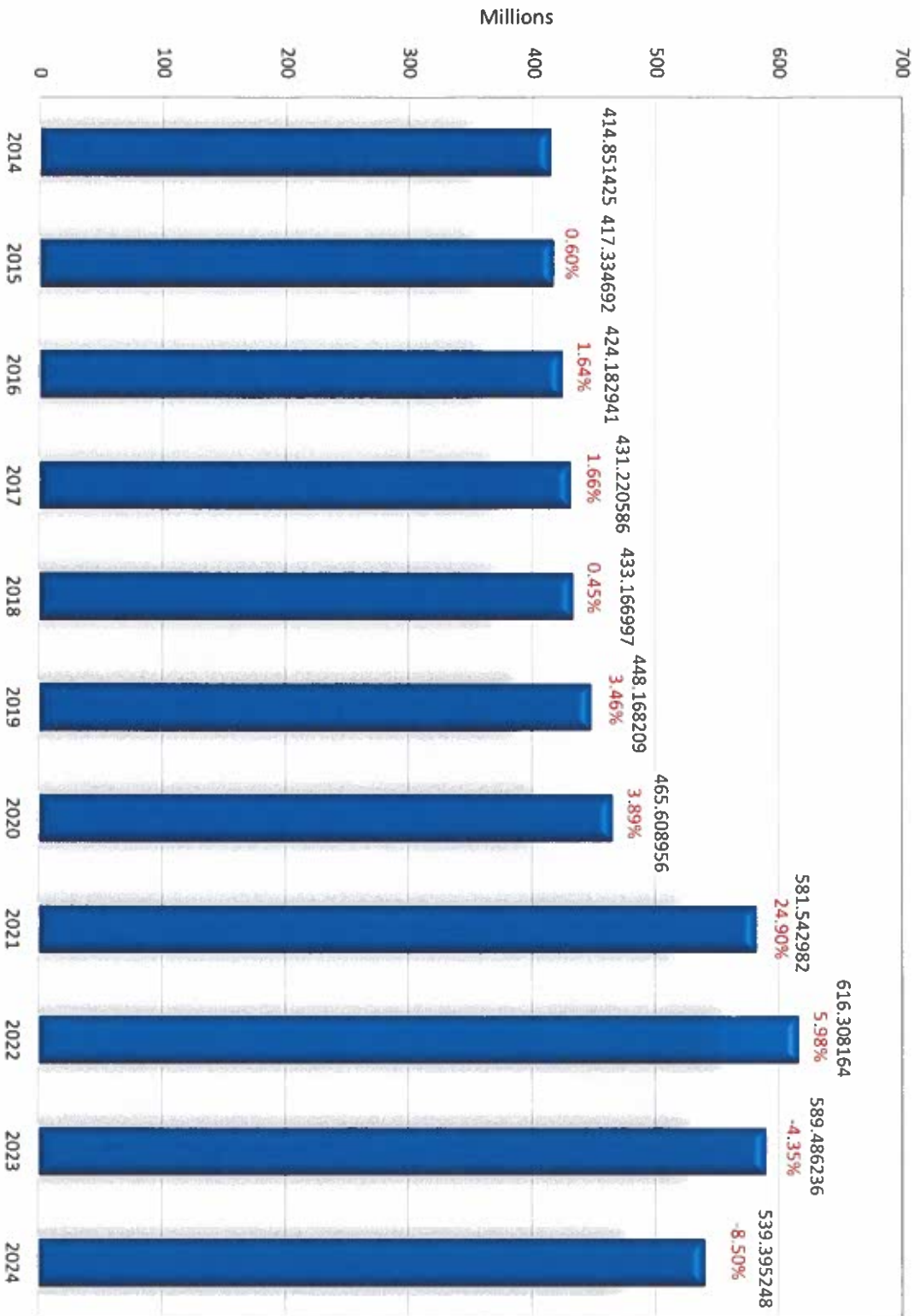
## 2024GL RESIDENTIAL CATEGORIES IN WEST HARTFORD



\*Other Includes: Contemporary (1.39%), Mansion (0.04%), Saltbox (0.24%), and Victorian (0.19%).  
\*\* Multi-Family Includes: Two (3.80%), Three (1.59%), and Four Family (0.04%) Dwellings.



# MOTOR VEHICLE GRAND LIST HISTORY 2014-2024



2023 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	
2023	8,521	157,811,000	55,937,203	101,873,797	11,033,939	90,839,858	361,721	90,478,137	10,618	

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				
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%	
2022/2021	2.1%	15.5%	11.0%	22.8%		-8%	9.8%	
2023/2022	7.2%	-1.7%	-0.4%	0.7%		-24%	-0.4%	

STATE OF CONNECTICUT  
 2024 GRAND LIST OF TAXABLE PROPERTY FOR TOWN OF WEST HARTFORD  
 01/27/2025

M-13 REPORT

PAGE: 1

TYPE OF ACCOUNTS	YEAR	# OF ACCTS	GROSS ASSESSMENT	BAA ADJUSTMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	2024	21740	6,417,226,514	0	36,475,410	6,380,751,104
REAL ESTATE ELD H.O	2024	391	69,811,370	0	2,461,689	67,349,681
REAL ESTATE EXEMPT	2024	382	961,732,535	0	961,732,535	0
REAL ESTATE TOTALS	2024	22513	7,448,770,419	0	1,000,669,634	6,448,100,785
PERSONAL	2024	2702	300,644,920	0	51,000,802	249,644,118
MOTOR VEHICLE	2024	46876	542,430,000	0	3,034,752	539,395,248
FINAL TOTAL	2024	72091	8,291,845,339	0	1,054,705,188	7,237,140,151

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	6,380,751,104
MOTOR VEHICLE NET	539,395,248
PERSONAL PROPERTY NET	249,644,118
ELDERLY HOME OWNERS NET	67,349,681
TOTAL NET ASSESSMENT	7,237,140,151

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 2024 is made and perfected according to law, same being completed January 29, 2025.

  
 Director of Assessments

January 29, 2025

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

  
 Notary Public

