

**ENFIELD TOWN COUNCIL**

**RESOLUTION NO. \_\_\_\_\_**

**Resolution Adopting Tax Deferral Program**

**WHEREAS**, the Town Council of the Town of Enfield wishes to encourage the rehabilitation of the improvements upon real property within the Town of Enfield; and

**WHEREAS**, pursuant to Connecticut General Statutes §12-65c(a) the Town of Enfield hereby designates properties in Business Local (BL) districts as of January 1, 2001 that were constructed before 1970, and the village districts as defined by the Planning & Zoning Commission of the Town of Enfield before January 1, 2002 as "rehabilitation areas"; and

**WHEREAS**, eligibility for deferral of increased assessment in real property is allowable for consideration when:

1. The structure on the property to be rehabilitated and/or improved must be at least twenty-five (25) years old for residential properties and at least thirty (30) years old for non-residential properties;
2. All necessary building, zoning, wetlands, and other permits must be obtained prior to applying for the deferment; and
3. The proposed rehabilitation and/or improvement(s) must increase the value of the improvements on the real property by a minimum of ten (10%) for the residential properties and fifteen (15%) percent for non-residential properties.

**NOW THEREFORE BE IT RESOLVED** that any owner of real property may prepare and present to the Assessor an application for deferral of increased assessment as a result of rehabilitation or improvement of the existing improvements on said real property in the Town of Enfield as follows:

1. Application shall be made to the Assessor, who shall determine the existing assessment for the existing improvements thereon, and the proposed adjusted assessment based on the completion of the rehabilitation and /or improvements as submitted. The proposed rehabilitation and/or must increase the assessed value of the improvements upon residential real property by at least the (10%) percent. The proposed rehabilitation and/or improvements must increase the assessed value of the improvements upon non-residential real property by at least fifteen (15%) percent.

2. For residential structures, the existing structure proposed to be rehabilitated or improved must be at least twenty-five (25) years old.
3. For non-residential structures, the existing structure proposed to be rehabilitated or improved must be at least thirty (30) years old and the improvements may be required to include exterior rehabilitation and /or improvements.
4. All permits, including but not limited to, building, zoning, wetlands, and special use, if necessary, shall be acquired prior to application.
5. All improvements *must be* completed within one (1) year of the approval of the application hereunder.
6. All taxes due to the Town of Enfield for said real property and improvements shall be current.

The Assessor shall approve the exemption upon a final inspection and the issuance of a certificate of occupancy, if required.

**BE IT FURTHER RESOLVED**, the deferral of increased assessment will be in accordance with the following schedule and conditions:

Exemption Schedule (7 Years)	
<u>YEARS</u>	<u>Exemption of Increased</u>
1	100 %
2	83 %
3	67 %
4	50 %
5	37 %
6	20 %
7	7 %

- a) Any such tax deferral shall be contingent upon the continued use of the property for the purposes stated in the application.
- b) The continuance of any such tax deferral shall be contingent upon the property remaining in compliance with all Town ordinances and codes, including, but not limited to, building, housing, health and safety codes.

- c) The tax deferral shall cease upon the failure of the property owner to pay any taxes due on said property when due.
  
- d) Each application shall include a fifty dollar (\$50.00) non-refundable application fee.

**BE IT FURTHER RESOLVED**, in the event of a general revaluation in any year after the year in which such rehabilitation and/or improvements is completed resulting in any increase in the assessment on such property, only that portion of the increase resulting from such rehabilitation or improvement shall be deferred. Also, in the event of a general revaluation in any year after the year in which such rehabilitation and/or improvement is completed, such deferred assessment shall be increased or decreased in proportion to the increase or decrease in the total assessment on such property as a result of such general revaluation.

**BE IT FURTHER RESOLVED**, this resolution shall take effect ten (10) days after publication in a newspaper having a circulation in the Town of Enfield and shall automatically terminate five (5) years from said effective date, unless extended or renewed by action of the Town Council.