

FREQUENTLY ASKED QUESTIONS

WHAT IS REVALUATION?

A revaluation is the process of determining market values for real property (real estate) in Town. These values are derived by performing all of the necessary market analysis and valuation steps to determine accurate and equitable estimates for all properties within a municipality. The equalization of the values within the Town of West Hartford creates a fair distribution of the tax burden.

WHY IS A REVALUATION REQUIRED?

Connecticut State Statute §12-62(b) requires that a revaluation be done at least once every five years in all municipalities. The last revaluation in West Hartford was completed October 1, 2006. The upcoming revaluation will be completed for October 1, 2011.

WHO IS RESPONSIBLE FOR THE REVALUATION?

The Town of West Hartford is responsible for the revaluation.

WHAT WILL HAPPEN DURING THE REVALUATION?

Data mailers will be mailed to residential property owners from March 2010 through April 2010. Data mailers contain property characteristic information (e.g. number of bathrooms, number of bedrooms, year built, etc.) that the assessor has on file for your property. You will be asked to review this information, confirm its accuracy or make changes where the information is incorrect, and return data mailer to the assessment office. Changes in the existing information will prompt a response from the Assessor's Office as a quality control check to confirm all additions, deletions, or changes. The property record file will then be updated for the 2011 Grand List. This is the data collection phase of the project.

While data collection is being conducted, appraisers are studying the recent market sales in order to gain a full understanding of the current real estate market in Town. This study of recent property sales allows the appraisers to establish parameters to estimate the value of all properties. The appraisers then gather and review these parameters and apply them to all properties in order to approximate the market value of each property.

WHAT IS THE DEFINITION OF MARKET VALUE?

Market value is the most probable price in terms of money which a property would sell for in a competitive and open market under all conditions requisite to a fair sale.

Conditions of a fair sale:

1. Buyer and seller are typically motivated
2. Both parties are well informed and are acting in their best interest(s)
3. Reasonable time is allowed for exposure in the open market
4. Payment is made in cash or its equivalent
5. The price is unaffected by financing amounts or sales concessions

HOW WILL THE HOMEOWNER BE NOTIFIED OF THE NEW ASSESSMENT?

Each homeowner will receive an individual notice of their new assessment in October 2011.

WILL ALL PROPERTY VALUES CHANGE?

Most likely, yes. However, not all property values will change at the same rate. Market value may have increased/decreased more for some neighborhoods and property types than for others. Some neighborhoods and property types may have changed in value and others may have remained the same. One purpose of a revaluation is to make sure that the assessed values reflect the changes that have occurred in the real estate market since the previous revaluation.

DO ALL ASSESSMENTS CHANGE AT THE SAME RATE?

There are differences between individual properties and between neighborhoods. In one area, the sales may indicate a substantial change in value in a given year. In another neighborhood, there may be a lesser change in property values.

Different types of properties within the same neighborhood may also show different value changes. For example, one-story houses may be more in demand than two-story houses or vice versa. Older homes in the same area may be changing in value more slowly than newer homes.

A few examples of factors that will cause values to differ are: location, condition, living area, dwelling quality, number of baths, basement finish and garages.

WHAT SALES DID YOU COMPARE TO MY HOME TO ARRIVE AT ITS VALUE?

The value of your property is based on an analysis of the entire real estate market for a specified period of time, usually one or two years before the completion of the revaluation project. This study of recent property sales allows the assessor to establish valuation parameters (construction rates, land rates, market adjustments, etc.). These valuation parameters are then applied to all properties in order to approximate the market value of each property.

Assessors are required by the State to test the parameters being used to insure that they are consistently producing values that closely approximate the sale prices across all types of properties throughout the Town. When this is accomplished, the assessors can then apply these same valuation parameters to all of the “non-sale” properties in the Town. In doing so, they are approximating the market value of each property using the information derived from all of the sales.

WHAT WILL HAPPEN TO MY ASSESSMENT IF I IMPROVE MY PROPERTY?

While property improvements generally increase the value to your property, they may or may not change the assessment to your property. For example, while replacing a roof covering, a furnace, a water heater or updating your electrical main should have a positive effect on your market value they are not likely to increase your assessment. Landscaping your property should increase its curb appeal and could also increase its value, but would not increase your assessment. There are also improvements that would increase your market value and correspondingly your assessment. Some of these changes include adding central air conditioning, finishing off a basement, building an addition, and possibly remodeling a kitchen or bath(s).

WHAT RESOURCES ARE AVAILABLE TO HELP ME DETERMINE THE VALUE OF MY HOME?

There will be listings of all valid sales in the Assessor’s Office for the 2 years prior to the Revaluation. The listings will be organized by neighborhood. These listings will include sales information as well as detailed information about the property that was sold.

Computers are also available in the Assessment Office to review property information and maps. You may also reference this information online: for maps visit <http://host.appgeo.com/westhartfordct/> and for up-to-date property information visit <http://data.visionappraisal.com/WestHartfordCT/DEFAULT.asp>

HOW CAN A HOMEOWNER COMPARE HOW OTHER PROPERTIES HAVE BEEN VALUED?

A listing of all West Hartford property assessments will be posted in the Town Hall Assessment Office by October 2011. This listing will provide the new market value and both the old and new assessed value for each property in Town.

IF PROPERTY OWNERS DISAGREE WITH OR HAVE QUESTIONS ABOUT THEIR ASSESSMENT, WHAT ARE THEIR OPTIONS?

If any property owner disagrees with or has questions regarding their assessment, they should schedule an informal hearing. Instructions on how to schedule an informal hearing will be included in your assessment notice.

WHAT IS AN INFORMAL HEARING?

An informal hearing is a forum meant to answer questions on the new property valuation. This is not a forum to discuss taxes. If you feel you are being unfairly assessed, please come prepared with documentation regarding specific issues with your new assessment. Appraisers will take notes as to the property owners' concerns and specifics regarding their property. Each property that had an informal hearing will then be reviewed on an individual basis to determine if there is a change of value warranted. Homeowners will be notified of the results of their informal hearing no later than February 1, 2012.

IF AFTER AN INFORMAL HEARING, THE PROPERTY OWNER STILL DISAGREES WITH THE ASSESSMENT, WHAT IS THE NEXT STEP?

If, after an informal hearing, the property owner still disagrees with the property assessment, the property owner may then petition before the Board of Assessment Appeals. Applications will be available starting January 3, 2012 in the Assessment Office or online at www.westhartford.org/Assessment. All applications are due to the Assessment Office no later than February 21, 2012 (postmarks by the 21st are accepted).

WHO IS THE BOARD OF ASSESSMENT APPEALS?

The Board of Assessment Appeals is an official municipal agency. It is designed to serve as an appeal body for taxpayers who believe that town or city assessors erred in the valuation of their property, or erroneously denied them exemptions. It is a review body and as such serves independently of the assessor. Member of the Board of Assessment Appeals are volunteer town citizens appointed by the Town Council.

WHAT ARE THE POWERS OF THE BOARD OF ASSESSMENT APPEALS?

The Board has eight distinctive powers, which they may exercise at their own discretion. They may:

1. Administer oaths in cases coming before them (§I-24 and §I-25)
2. Correct clerical omissions or mistakes in the assessment of taxes (§12-60)
3. Add to the assessment lists the names of people who own taxable property in the town, but have been omitted from the lists (§12-111)
4. Increase the number, quantity or amount of property in any person's list (§12-111).
5. Reduce the list of any person appearing before the Board by decreasing the valuation, quantity or amount of any item (§12-113).
6. Make a supplemental list of any taxable property omitted by the assessors (§12-115).
7. Shall add 25 percent to the value of any additions (§12-111) or supplemental lists or personal property (§12-115) as a penalty.
8. Elect not to conduct appeal hearing for any commercial, industrial, utility or apartment properties with assessment greater than \$1,000,000 (§12-111).

HOW WILL I BE NOTIFIED OF MY BOARD OF ASSESSMENT APPEALS APPOINTMENT?

Each aggrieved property owner who timely files a petition with the Board of Assessment Appeals will be notified in writing of the date, time and location of their hearing by the March 1st, 2012 deadline.

WHAT SHOULD PROPERTY OWNERS BRING TO THE BOARD OF ASSESSMENT APPEALS?

Your appeal must be based on the market value of the property as of October 1, 2011, the date of the Town's revaluation.

Please come prepared to explain why you believe the market value of your property, as determined by the assessor, is incorrect. Please provide any evidence that you believe shows that a lower or higher market value is more appropriate. For example, you may wish to provide the Board with comparable sales in your neighborhood.

The hearing is not a forum to discuss the Town budget or taxes.

HOW WILL I KNOW THE RESULTS OF MY HEARING WITH THE BOARD OF ASSESSMENT APPEALS?

The Board shall determine all such appeals and send written notification of the final determination of such appeals to each property owner within one week after such determination has been made.

WHAT IS THE NEXT STEP AFTER A BOARD OF ASSESSMENT APPEAL IF A PROPERTY OWNER STILL DISAGREES WITH THE PROPERTY VALUE?

If a property owner disagrees with the decision of the Board of Assessment Appeals, he/she must make an application to the clerk of the New Britain Superior Court within two months of the Board of Assessment Appeals' decision letter.

WHAT IS A MILL RATE?

A mill rate is an expression of taxes in dollars per every thousand dollars of assessed value. For example, a mill rate of 37.54 would mean that taxes would be \$37.54 for every thousand dollars of assessed value.

HOW ARE MILL RATES ESTABLISHED?

Mill rates are established by dividing the budget to be raised (from local taxes) by the total taxable assessments in the town.