

..title

RESOLUTION OF THE BOARD OF ALDERS DESIGNATING THE CITY OF NEW HAVEN AS A REHABILITATION AREA AND RENEWING AND AMENDING CRITERIA FOR THE ELIGIBILITY OF REAL PROPERTY FOR ASSESSMENT DEFERRAL AND ADMINISTRATIVE PROCEDURES

..body

WHEREAS, the extensive rehabilitation or development of New Haven properties is critical to the needs of the City of New Haven as a means of improving New Haven's housing stock, increasing employment opportunities, and expanding New Haven's tax base; and

WHEREAS, the significant increases in property tax assessments brought about by extensive rehabilitation or development have been found to discourage this sorely needed investment in the City of New Haven; and

WHEREAS, on August 4, 1975, the Board of Aldermen passed a resolution in accordance with State statute to implement a limited assessment deferral program; and

WHEREAS, on October 5, 1981, the Board of Aldermen repealed and rescinded its resolution of August 4, 1975, and on December 7, 1981, passed a resolution designating the City of New Haven as a rehabilitation area, establishing criteria for the eligibility of real property within the designated rehabilitation area for fixing of assessments during the period of rehabilitation, and for deferral of increased assessments attributable to such rehabilitation (the "Resolution"); and

WHEREAS, the Resolution contained a termination date of January 1, 1985; and

WHEREAS, the Resolution was amended by the Board of Aldermen on December 3, 1984, to extend the termination date to January 1, 1989; and

WHEREAS, the Resolution was amended by the Board of Aldermen on December 19, 1988, to extend the termination date to January 1, 1992; and

WHEREAS, the Resolution expired on January 1, 1992; and

WHEREAS, the Board of Aldermen passed a new resolution similar to the Resolution on October 17, 1994; and

WHEREAS, that resolution expired on January 1, 2000; and

WHEREAS, the Board of Aldermen passed a new resolution similar to the Resolution on October 16, 2000; and

WHEREAS, that resolution expired on January 1, 2005; and

WHEREAS, in 2005, the Board of Aldermen passed a new resolution similar to the 2001 resolution which extended the termination date to January 1, 2010; and

WHEREAS, in 2010, the Board of Aldermen passed a new resolution similar to the 2005 resolution further designating the City of New Haven as a rehabilitation area and establishing criteria for the tax deferment program; and

WHEREAS, in 2014, the Board of Alders passed a new resolution similar to the 2010 resolution which extended the termination date to January 1, 2020; and

WHEREAS, that resolution expired on January 1, 2020; and

WHEREAS, in 2019, the Board of Alders passed a new resolution similar to the 2014 resolution, with some modifications, which extended the termination date to January 1, 2025, and

WHEREAS, in 2022 that resolution was modified to clarify that property owners can refinance properties enhanced with the Assessment Deferral Program and that, should a mortgagee to a property foreclose on a property enhanced with Assessment Deferral, that they can resell the property without losing the Assessment Deferral benefits, and

WHEREAS, the current resolution expires on January 1, 2025, and

WHEREAS, renewal of the city-wide assessment deferral program will continue to encourage the rehabilitation of aging or deteriorating structures, encourage the construction of new housing stock, and subject to the need for adjustments to the operation of the program as hereafter set forth, encourage the provision of affordable housing within the City of New Haven.

NOW, THEREFORE, BE IT RESOLVED that in accordance with Section 12-65d et seq, of the Connecticut General Statutes (1958 Rev.) as amended, the Board of Alders of the City of New Haven hereby designates all territory within the City of New Haven as a Rehabilitation Area, and establishes criteria for eligibility of real property within the designated rehabilitation area for fixing of assessments during the period of rehabilitation and for deferral of increased assessments attributable to such rehabilitation.

CRITERIA FOR ELIGIBILITY

I. Use

Except as expressly stated herein, there shall be no restrictions on use for properties eligible for assessment fixing and deferral, subject to existing zoning regulations and current planning policy.

II. Initial Condition of Property

In order to be eligible for the fixing of assessments and deferral of increased assessments attributable to rehabilitation pursuant to Section 12-65c and 12-65f of the Connecticut

General Statutes, a property must fail to comply with one of the following prior to rehabilitation:

- A. the State Building Code, as adopted under Section 29-252 of the General Statutes as amended; or
- B. the State Fire Safety Code, as adopted under Section 29-292 et. seq. of the General Statutes as amended; or
- C. the State Public Health Code and regulations, as adopted under Section 19a-36 of the General Statutes, as amended; or
- D. the Housing Code of the City of New Haven, as adopted under Section 47a-52 and Chapter 833a of the General Statutes as amended.

III. Extent and Nature of Improvement

- A. In general, an eligible property is any property with a structure to be rehabilitated, or any proposed new construction of residential rental or cooperative housing, for which the nature and extent of the rehabilitation work or construction:
 - (1) Results in an increase in the assessed value of the property of not less than thirty-five percent (35%); and
 - (2) Corrects any and all non-compliance with codes described in Section II, above; and
 - (3) Results in a structure that conforms to the standards and requirements of the Zoning Ordinance of the City of New Haven.
- B. A "Certified Historic Structure" as defined in the Code of Federal Regulations (36 CFR §67) and other such structures as may from time to time be designated by the Historic District Commission as historically significant, shall be eligible, provided that the rehabilitation meets the "Standards of Rehabilitation" as defined in the Code of Federal Regulations (36 CFR §67.2).

IV. Exceptions

- A. The following properties and property owners are not eligible:
 - (i) Any property receiving abatement or deferral of increases caused by the rehabilitation under any other assessment deferral or tax abatement program.

- (ii) Occupied residential structures being converted to residential condominiums within five (5) years following the issuance of the first Certificate of Occupancy for a dwelling unit within such rehabilitated residential structures. Notwithstanding the foregoing, a residential structure being converted to residential condominiums shall be eligible if the structure is being converted to a residential condominium with the written approval of all tenants lawfully residing within the structure.
- (iii) Any property already receiving property tax relief through state subsidies which include payment of local taxes for more than twenty-five percent (25%) of the dwelling units, or payment in lieu of taxes through an Agreement with the City of New Haven.
- (iv) Any property on which property taxes are delinquent unless such delinquency is cleared before commencement of rehabilitation or construction or the Tax Collector and the Board of Alders have agreed to a schedule for the payment of delinquent taxes.
- (v) Any property owner who has a legal or equitable interest in any property in the City of New Haven for which property taxes are delinquent, as verified by the Tax Collector, unless any such delinquency is cleared before the commencement of rehabilitation or construction.

B. The following businesses/industries are not eligible:

Energy Production, Transmission, Distribution Facilities
 Utilities
 Outdoor Advertising
 Adult Entertainment Facilities
 Parking Structures Greater than Three (3) Stories
 Self Storage Facilities

V. Effect of General Revaluation by the City of New Haven

In the event of a general revaluation by the City of New Haven in the year in which such rehabilitation or construction is completed, resulting in any increase in assessment on a property, only that portion of the increase resulting from such rehabilitation or construction shall be deferred; and in the event of a general revaluation in any year after the year in which such rehabilitation or construction 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.

VI. Procedures for Obtaining and Execution of Assessment Fixing and Deferral: Residential Properties with fewer than Five (5) Units (AD SMALL Program)

An eligible property owner seeking the fixing of the assessment and deferral of increases due to rehabilitation of his or her residential property with fewer than five (5) units shall follow the following procedures:

- A. Prior to filing any application for a building permit (other than any exploratory demolition permits), such eligible property owner shall file an Application with the Livable City Initiative for a preliminary determination of eligibility.
 - B. The fixing of assessments and deferral of increased assessments shall be made pursuant to an agreement entered into between the title holder to such real property and the City of New Haven (the "Section VI Agreement") upon a determination of eligibility. Such Section VI Agreement shall provide that the assessment of a property shall be fixed pursuant to Section 12-65e of the General Statutes during the period of rehabilitation or construction as of the date of the Section VI Agreement until occupancy as determined by the issuance of a final Certificate of Occupancy or one (1) year from the date of the Section VI Agreement; or the date on which the work is sufficiently complete so the property owner can use it for which it is intended as determined by the Office of Building Inspection and Enforcement, whichever event is earliest. Upon termination of the period of such rehabilitation or construction, any increase in assessment attributable to such rehabilitation or construction shall be phased in as hereafter described, contingent upon the continued use of the property for the purposes specified in the Section VI Agreement providing such property continues to meet the eligibility criteria of this Resolution and provided further such deferral shall be determined as follows: For the first year following completion of such rehabilitation or construction, the entire increase shall be deferred; thereafter twenty percent (20%) of the increase shall be assessed against the property each year until one hundred percent (100%) of such increase has been so assessed.
 - C. Upon the execution of the Section VI Agreement, the owner shall commence such rehabilitation or construction work not more than one hundred and eighty (180) calendar days from the effective date of the Section VI Agreement. Failure to commence the work within this time period shall constitute a breach of the Section VI Agreement.
 - D. The Section VI Agreement to fix and defer assessment shall expressly provide that the Section VI Agreement shall run with the land for the effective period of the Section VI Agreement and shall remain in effect upon the sale or transfer of the property, and shall inure to the benefit of the purchaser or transferee, provided the use of the property is continued for those purposes for which the deferral was granted.
- VII. Procedures for Obtaining and Execution of Assessment Fixing and Deferral: Residential and Mixed-Use Properties with Five (5) or more Market Rate Residential Units, Commercial Properties, and Industrial Properties (AD STANDARD Program)

An eligible property owner seeking the fixing of the assessment and deferral of increases due to rehabilitation of his or her residential property with five (5) or more units, or mixed-use, commercial, or industrial property, shall follow the following procedures:

- A. Prior to filing any application for a building permit (other than any exploratory demolition permits), such eligible property owner shall file an Application with the Office of Economic Development for a preliminary determination of eligibility.
- B. The fixing of assessments and deferral of increased assessments shall be made pursuant to an agreement (the "Section VII Agreement") entered into between the title holder to such real property and the City of New Haven, upon a determination of eligibility. Such Section VII Agreement shall provide that the assessment of a property shall be fixed pursuant to Section 12-65e of the General Statutes during the period of rehabilitation or construction as of the date of the Section VII Agreement until occupancy as determined by the issuance of a final Certificate of Occupancy, or one (1) year from the date of the Section VII Agreement, or the date on which the work is sufficiently complete so the property owner can use it for which it is intended as determined by the Office of Building Inspection and Enforcement, whichever event is earliest. Upon termination of the period of such rehabilitation or construction, any increase in assessment attributable to such rehabilitation or construction shall be phased in as hereafter described, which phase-in period together with the period of rehabilitation and construction shall be known as the "Deferment Period," provided (i) that the property remains in continued use for the purposes specified in the Section VII Agreement, (ii) that such property continues to meet the eligibility criteria of this Resolution, (iii) that subject to the provisions of VII.E below, the property owner does not sell, convey, or otherwise transfer any form of equitable interest in the property during the Deferment Period in excess of fifty (50%) percent (except as described below, (a "Non-Affiliate Transfer") in which case the deferral shall terminate immediately and the full value of the increase shall be assessed immediately against the property, and (iv) that such deferral shall be phased in as follows: For the first year following completion of such rehabilitation or construction, the entire increase shall be deferred; the following year thirty-five percent (35%) of the increase shall be assessed against the property; the following year sixty-five percent (65%) of the increase shall be assessed against the property; the following year sixty-five percent (65%) of the increase shall be assessed against the property, and the following year, and each year thereafter, one hundred percent (100%) of the increase shall be assessed against the property.
- C. Upon the execution of the Section VII Agreement, the owner shall commence such rehabilitation or construction work not more than one hundred and eighty (180) calendar days from the effective date of the Section VII Agreement. Failure to commence the work within this time period shall constitute a breach of the Section VII Agreement.
- D. The Section VII Agreement to fix and defer assessment shall expressly provide that the Section VII Agreement shall run with the land for the effective period of the Section VII Agreement, provided the use of the property is continued for those purposes for which the deferral was granted, unless the property owner sells, conveys, or otherwise transfers any form of equitable interest in the subject

property in excess of fifty percent (50%) except as described in Section VII.E below, in which case the deferral shall terminate immediately and the full value of the increase shall be assessed immediately against the property.

- E. Notwithstanding the provisions of Section VII.B(ii) and Section VII.D above, the financing of a rehabilitation or construction project secured by the owner through a mortgage or mortgages on the property and/or any subsequent financing of the completed project secured by an owner through a mortgage or mortgages on the property, shall not be deemed a Non-Affiliate Transfer or a breach of the owner's obligations during the Deferment Period. Further, neither the acquisition of the property by a mortgagee (or successor mortgagee), whether by way of foreclosure or by way of a bona fide deed in lieu of foreclosure arising out of a mortgage default by the owner, nor the disposition or sale of the property by any such mortgagee (or successor mortgagee) to a new owner (or new owners) shall be deemed to be a Non-Affiliate Transfer or otherwise a breach of the owner's obligations, provided that any new owner (or new owners) obtaining title to all or any portion of the property from such mortgagee or successor mortgagee shall be subject to all of the restrictions against a Non-Affiliate Transfer for the then-remaining portion of the Deferment Period.

VIII. Alternate Procedures for Obtaining and Execution of Assessment Fixing and Deferral: Residential and Mixed-Use Properties Units Subject to the Inclusionary Zoning Ordinance of the City of New Haven Located in the "Strong" and "Remainder" Areas of the City and All Projects that Receive a Tax Abatement under the City of New Haven's Low Income Supportive Housing Tax Abatement (LISHTA) Program (AD-IZ Program)

Notwithstanding Section VII above, an eligible property owner seeking the fixing of the assessment and deferral of increases due to rehabilitation of his or her residential or mixed-use property subject to the City of New Haven's Inclusionary Zoning Ordinance and located in the "Strong" or "Remainder areas of the City (as defined by the Ordinance) and all projects that receive a tax abatement under the Low Income Supportive Housing Tax Abatement (LISHTA) Program may elect to follow the following procedures:

- A. Prior to filing any application for a building permit (other than any exploratory demolition permits), such eligible property owner shall file an Application with the Office of Economic Development for a preliminary determination of eligibility.
- B. The fixing of assessments and deferral of increased assessments shall be made pursuant to an agreement (the "Section VIII Agreement") entered into between the title holder to such real property and the City of New Haven, upon a determination of eligibility. Such Section VIII Agreement shall provide that the assessment of a property shall be fixed pursuant to Section 12-65e of the General Statutes during the period of rehabilitation or construction as of the date of the Section VIII Agreement until occupancy as determined by the issuance of a final Certificate of Occupancy, or one (1) year from the date of the Section VIII

Agreement, or the date on which the work is sufficiently complete so the property owner can use it for which it is intended as determined by the Office of Building Inspection and Enforcement, whichever event is earliest. Upon termination of the period of such rehabilitation or construction, any increase in assessment attributable to such rehabilitation or construction shall be phased in as hereafter described, which phase-in period together with the period of rehabilitation and construction shall together be known as the “Deferment Period,” provided (1) that the property remains in continued for the purposes specified in the Section VIII Agreement, (ii) that such property continues to meet the eligibility criteria of this Resolution, (iii) that, subject to and except as provided in Section VIII.E below, the property owner does not make a Non-Affiliate Transfer, in which case the deferral shall terminate immediately and the full value of the increase shall be assessed immediately against the property, and (iv) that such deferral shall be phased in as follows: For the first year following completion of such rehabilitation or construction, the entire increase shall be deferred; the following year twenty percent (20%) of the increase shall be assessed against the property; the following year forty percent (40%) of the increase shall be assessed against the property; the following year sixty percent (60%) of the increase shall be assessed against the property; the following year eighty percent (80%) of the increase shall be assessed against the property; and the following year, and each year thereafter, one hundred percent (100%) of the increase shall be assessed against the property.

- C. Upon the execution of the Section VIII Agreement, the owner shall commence such rehabilitation or construction work not more than one hundred and eighty (180) calendar days from the effective date of the Section VIII Agreement. Failure to commence the work within this time period shall constitute a breach of the Section VIII Agreement.
- D. The Section VIII Agreement to fix and defer assessment shall expressly provide that the Section VIII Agreement shall run with the land for the effective period of the Section VIII Agreement,, provided the use of the property is continued for those purposes for which the deferral was granted, unless the property owner sells, conveys, or otherwise transfers any form of equitable interest in the subject property in excess of fifty (50%) percent (except as described in Section VIII.E below) in which case the deferral shall terminate immediately and the full value of the increase shall be assessed immediately against the property.
- E. Notwithstanding the provisions of Section VIII.B(ii) and Section VIII.D above, the financing of a rehabilitation or construction project secured by the owner through a mortgage or mortgages on the property and/or any subsequent financing of the completed project secured by an owner through a mortgage or mortgages on the property, shall not be deemed a Non-Affiliate Transfer or a breach of the owner’s obligations during the Deferment Period. Further, neither the acquisition of the property by a mortgagee (or successor mortgagee), whether by way of foreclosure or by way of a bona fide deed in lieu of foreclosure arising out of a mortgage default by the owner, nor the disposition or sale of the property by any such mortgagee (or successor mortgagee) to a new owner (or

new owners) shall be deemed to be a Non-Affiliate Transfer or otherwise a breach of the owner's obligations, provided that any new owner (or new owners) obtaining title to all or any portion of the property from such mortgagee or successor mortgagee shall be subject to all of the restrictions against a Non-Affiliate Transfer for the then-remaining portion of the Deferment Period.

IX. Alternate Procedures for Obtaining and Execution of Assessment Fixing and Deferral: Residential and Mixed-Use Properties Units Subject to the Inclusionary Zoning Ordinance of the City of New Haven Located in the "Core" Area of the City and Those Projects Located in the "Strong" and "Remainder" Areas of the City That Provide 200% or More of the Required Affordable Housing Units Required by the Ordinance (AD-IZ PLUS Program)

Notwithstanding Section VII above, an eligible property owner seeking the fixing of the assessment and deferral of increases due to rehabilitation of his or her residential or mixed-use property subject to the City of New Haven's Inclusionary Zoning Ordinance and located in the "Core" area of the City or located in the "Strong" or "Remainder" areas of the City (as defined by the Ordinance) that provide 200% or more of the required affordable housing units required by the Ordinance may elect to follow the following procedures:

- A. Prior to filing any application for a building permit (other than any exploratory demolition permits), such eligible property owner shall file an Application with the Office of Economic Development for a preliminary determination of eligibility.
- B. The fixing of assessments and deferral of increased assessments shall be made pursuant to an agreement (the "Section XI Agreement") entered into between the title holder to such real property and the City of New Haven, upon a determination of eligibility. Such Section XI Agreement shall provide that the assessment of a property shall be fixed pursuant to Section 12-65e of the General Statutes during the period of rehabilitation or construction as of the date of the Section XI Agreement until occupancy as determined by the issuance of a final Certificate of Occupancy, or one (1) year from the date of the Section XI Agreement, or the date on which the work is sufficiently complete so the property owner can use it for which it is intended as determined by the Office of Building Inspection and Enforcement, whichever event is earliest. Upon termination of the period of such rehabilitation or construction, any increase in assessment attributable to such rehabilitation or construction shall be phased in as hereafter described, which phase-in period together with the period of rehabilitation and construction shall together be known as the "Deferment Period," provided (1) that the property remains in continued for the purposes specified in the Section XI Agreement, (ii) that such property continues to meet the eligibility criteria of this Resolution, (iii) that, subject to and except as provided in Section IX.E below, the property owner does not make a Non-Affiliate Transfer, in which case the deferral shall terminate immediately and the full value of the increase shall be assessed immediately against the property, and (iv) that such deferral shall be phased in as follows: For the first year following

completion of such rehabilitation or construction, the entire increase shall be deferred; the following year twenty percent (20%) of the increase shall be assessed against the property; the following year forty percent (40%) of the increase shall be assessed against the property; the following year fifty percent (50%) of the increase shall be assessed against the property; the following year sixty percent (60%) of the increase shall be assessed against the property; the following year seventy percent (70%) of the increase shall be assessed against the property; the following year eighty percent (80%) of the increase shall be assessed against the property; the following year ninety percent (90%) of the increase shall be assessed against the property and the following year, and each year thereafter, one hundred percent (100%) of the increase shall be assessed against the property.

- C. Upon the execution of the Section XI Agreement, the owner shall commence such rehabilitation or construction work not more than one hundred and eighty (180) calendar days from the effective date of the Section XI Agreement. Failure to commence the work within this time period shall constitute a breach of the Section XI Agreement.
- D. The Section XI Agreement to fix and defer assessment shall expressly provide that the Section XI Agreement shall run with the land for the effective period of the Section XI Agreement, provided the use of the property is continued for those purposes for which the deferral was granted, unless the property owner sells, conveys, or otherwise transfers any form of equitable interest in the subject property in excess of fifty (50%) percent (except as described in Section IX.E below) in which case the deferral shall terminate immediately and the full value of the increase shall be assessed immediately against the property.
- E. Notwithstanding the provisions of Section IX.B(ii) and Section IX.D above, the financing of a rehabilitation or construction project secured by the owner through a mortgage or mortgages on the property and/or any subsequent financing of the completed project secured by an owner through a mortgage or mortgages on the property, shall not be deemed a Non-Affiliate Transfer or a breach of the owner's obligations during the Deferment Period. Further, neither the acquisition of the property by a mortgagee (or successor mortgagee), whether by way of foreclosure or by way of a bona fide deed in lieu of foreclosure arising out of a mortgage default by the owner, nor the disposition or sale of the property by any such mortgagee (or successor mortgagee) to a new owner (or new owners) shall be deemed to be a Non-Affiliate Transfer or otherwise a breach of the owner's obligations, provided that any new owner (or new owners) obtaining title to all or any portion of the property from such mortgagee or successor mortgagee shall be subject to all of the restrictions against a Non-Affiliate Transfer for the then-remaining portion of the Deferment Period.

X. Effective Date of This Resolution and Procedure for Pending Applications

This Resolution, passed in accordance with Sections 12-65c through 12-65f of the Connecticut General Statutes (1958 Rev.), as amended, shall take effect January 1, 2025.

XI. Sunset Provision

This Resolution shall terminate and have no further effect as of January 1, 2025.

ADMINISTRATIVE PROCEDURES FOR THE PROCESSING OF APPLICATIONS FOR ASSESSMENT DEFERRAL IN ACCORDANCE WITH THE PROVISIONS OF SECTIONS 12-65c THROUGH 12-65f OF THE GENERAL STATUTES (1958 Rev.), AS AMENDED, AND THE PROVISIONS OF THE RESOLUTION DESIGNATING THE CITY OF NEW HAVEN AS A REHABILITATION AREA IN ACCORDANCE WITH STATE STATUTE, ESTABLISHING CRITERIA FOR ELIGIBILITY OF REAL PROPERTY FOR ASSESSMENT DEFERRAL

Section 1. Definitions.

As used herein, the following terms shall have the following meanings:

- A. “Agreement” means an agreement entered into by and among the City of New Haven, acting by and through the Mayor and the Property Owner for fixing the assessment and deferring increases in assessments for properties meeting the requirements of this Ordinance.
- B. “Application” means an application submitted by a Property Owner for a fixing of assessment and deferral of increase in assessments, and containing all information required by Section 3.C. of these procedures.
- C. “Property” means such real property which is subject of an application.
- D. “Property Owner” means the person having a legal title to real property, which is the subject of an Application.
- E. “Rehabilitation” means the improvement or repair of a structure or facilities appurtenant thereto, exclusive of general maintenance or minor repairs.
- F. “Rehabilitation Statute” means Sections 12-65c through 12-65f of the Connecticut General Statutes, as the same may hereinafter be amended.
- G. “Resolution” means the Resolution designating the City of New Haven as a Rehabilitation Area, pursuant to Section 12-65 through Section 12-65f of the Connecticut General Statutes and establishing criteria for the eligibility of real property for assessment deferral.
- H. “Substantial Completion of Rehabilitation or Construction” means the date on which the work is sufficiently complete such that the Property Owner can occupy or utilize the Property or portion thereof for the use for which it is intended, as determined by the Office of Building Inspection and Enforcement.

Section 2. Procedure for Filing, Review and Approval of Applications.

- A. Applications shall be filed prior to application for a building permit (the “Building Permit”). Thereafter, the Agreement with respect to any approved Application shall be dated and shall commence as of the date of issuance of the Building Permit, and the

Base Assessment attributable to the Property shall be determined in accordance with the then current Grand List year.

- B. Application forms, filing procedures, and general information shall be available from the Office of Economic Development, the Livable City Initiative, and other offices as may, from time to time, be designated. The Application forms shall require at least the following information:
- (1) The nature of the Property Owner's legal or beneficial interest in the property which is the subject of the Application;
 - (2) The condition of the structure (if any) as required by the Resolution;
 - (3) One set of preliminary drawings; one set of outline specifications; one copy of an itemized rehabilitation cost estimate;
 - (4) Sworn statement by the Property Owner that: (a) all property taxes assessed against the Property which are due and payable have been paid and that the Property Owner has no legal or equitable interest in any property in the city on which property taxes are delinquent; or (b) all property taxes assessed against the property which are delinquent will be paid prior to the commencement of construction or according to a schedule agreed to by the Tax Collector and approved by the Board of Alders, and any delinquent taxes on New Haven properties in which the Property Owner has a legal or equitable interest will be paid prior to the commencement of construction.
- C. Applications shall be reviewed by the City commencing on the first business day of the month following the date of receipt of a complete application. The review shall be completed with forty-five (45) days. Such review shall evaluate eligibility on the basis of submission date and criteria of eligibility under the Resolution. This review shall be conducted sequentially in the following three stages: first, by the Livable City Initiative (for residential properties) or the Office of Economic Development (for commercial properties); second, by the Office of Building Inspection and Enforcement; and third, by the City Assessor. Approval is needed in all three of these stages for a Property owner to receive an assessment deferral.
- D. Property Owners whose application is rejected shall have fifteen (15) days from the date of the Property Owner's receipt of written notice from the City of such rejection to appeal the decision to the Tax Abatement Committee. The decision of the Tax Abatement Committee shall be based on an error in fact relating to the eligibility of the applicant, and shall be subject to appeal pursuant to Section 12-65f of the General Statutes.
- E. Property Owners whose application is found to be eligible shall enter into an Agreement with the City of New Haven in accordance with the provisions of the Resolution and the Rehabilitation Statute.

Section 3. Completion of Work, Certification, Recording, and Notice.

Upon completion of the rehabilitation or construction work described in this Agreement, the Office of Building Inspection and Enforcement shall verify the performance of the Agreement by the Property Owner and the Land Records of the City of New Haven, and shall notify the Assessor to re-assess the Property. The Assessor shall give written notice to the Property Owner of the re-assessment and a schedule of the phased-in increases in accordance with the provisions of Section V of the Resolution and Agreement.

Section 4. Reports, Data Collection, and Program Evaluation.

The Mayor of the City shall include in the annual budget submission to the Board of Alders a report containing a list of all Applications under the Program, the status of each such application, the base assessment the forecasted assessment upon completion and the date and duration of each Agreement.

The City shall also maintain a central file of all assessment deferral applications and agreements, which shall include the reason for any rejected Application.

Section 5. Effective Date.

These Administrative Procedures shall be effective as of January 1, 2025.