



## BUILDING DEMOLITION AND RELATED PROPERTY TAXES

By: Rute Pinho, Principal Analyst

### ISSUE

Briefly summarize the state laws on (1) building demolition and (2) property taxes for demolished buildings.

### SUMMARY

The State Demolition Code requires people in the demolition business to register with the Department of Administrative Services (DAS) and obtain a local permit before demolishing most buildings and structures. Certain types of demolition are exempt from these requirements, including demolishing a farm building and single family residence that meets specified standards.

Local tax assessors must prorate the property tax assessment of certain demolished buildings from the date the land grading is completed. This applies only to buildings that are so damaged that they require total reconstruction before they may be used for any purpose related to their prior use. In situations where the building damage was caused by fire or weather-related damage and the demolition is completed within 120 days, the proration is calculated from the date of the damage, rather than the date the grading was completed.

### BUILDING DEMOLITION

#### *Demolition Registration and Permit*

State law requires demolition contractors to register with DAS. A class "A" registration certificate, for demolishing buildings over two and a half stories or 35 feet, costs \$940 and is renewable annually for \$750. A class "B" certificate, for demolishing smaller buildings, costs \$440 and is renewable annually for \$250 ([CGS § 29-402\(b\)](#)). ([Conn. Agencies Regs. §§ 29-401-1 to 29-401-4](#) establish the application and approval process for registrations.)



Demolition contractors must also obtain demolition permits from local building officials. To obtain a permit, an applicant must hold a current state registration certificate, certify that all public utility service connections are severed, and have property and bodily injury insurance for any negligence claims that arise during the demolition process. Both the property owner and the demolition contractor must sign the permit and indicate their intention to comply with the demolition code ([CGS § 29-406](#)).

The liability coverage for bodily injury must be at least \$100,000 per person with an aggregate of at least \$300,000. The property damage insurance must cover at least \$50,000 per accident with an aggregate of at least \$100,000 ([CGS § 29-406](#)).

People do not have to register or get a permit to:

1. demolish a farm building;
2. transport, renovate, or disassemble a historic building for historic purposes;
3. alter, renovate, or reconstruct a single family residence;
4. remove an underground petroleum storage tank;
5. burn a building or structure as part of an organized fire department training exercise; or
6. demolish a single family residence under 30 feet high, if the person demolishing the residence owns it, is present at the demolition, and the building meets other clearance standards ([CGS § 29-402\(c\)](#)).

### ***Miscellaneous Requirements***

People demolishing buildings may not use procedures that pose unnecessary danger to workmen or risk to the public. They must provide "adequate safety measures" for workmen and "suitable protections" for the public, including, where required, appropriate safety fences and sidewalk sheds and covers to protect pedestrians ([CGS §§ 29-408 & -409](#)).

In addition, they must contact adjoining property owners by registered or certified mail before starting demolition and make suitable provision for disposing of accumulated material ([CGS § 29-407](#) and [§ 29-412](#)).

### ***Demolition Delay Ordinances***

Municipalities have the option of adopting an ordinance imposing a waiting period of up to 180 days before granting a demolition permit. Beginning October 1, 2016, permit applicants in municipalities that impose such a waiting period may not take

any action toward demolition during that period. Prohibited actions include site remediation and asbestos abatement. The prohibition does not apply if the municipality's building official determines it would endanger public health ([CGS § 29-406](#), as amended by [PA 16-9](#)).

### **PROPERTY TAXES ON DEMOLISHED BUILDINGS**

State law requires assessors to prorate the property tax assessment of certain demolished buildings ([CGS § 12-64a](#)). It applies to buildings that (1) are so damaged that they require total reconstruction before they may be used for any purpose related to their prior use and (2) have since been demolished and demolition materials have been removed or used as fill for grading purposes, as determined by the town's building official. The statute specifies two methods for doing so. The first, [CGS § 12-64a\(a\)](#), sets the proration date from the date the town's building inspector determines that the demolition, removal, and grading has been completed. The second, [CGS § 12-64a\(b\)](#), sets the proration date from the date of the damage, but applies only in cases of fire- or weather-related damage where the demolition is completed within 120 days after that date.

Municipalities also have the option of abating all or a portion of the property tax on personal property (e.g., motor vehicles) that is destroyed as a result of a fire or weather event. They may provide the abatement only if the building's assessment was prorated as described above ([CGS § 12-64a\(c\)](#)).

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