

Chapter 239 Tax Abatement for Structures of Historical or Architectural Merit

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XX xxx-xx Abatement authorized.

Abatement of real property taxes on structures of historical or architectural merit in the Town of Killingworth may be allowed, in whole or in part, pursuant to the authority of C.G.S. 12-127a.

XXX_XX Classification of historical or architectural merit.

A structure shall be classified as having historical or architectural merit if it has significant historical value to the community, as determined by the Killingworth Historic Review Committee.

XXX_XX Qualifications; determination.

Such tax abatement shall be available to the owners of real property which is so classified if it can be shown to the satisfaction of the Killingworth Board of Selectmen that the current level of taxation is a material factor which threatens the continued existence of the structure, necessitating either its demolition or remodeling in a manner which destroys the historical or architectural value.

XXX_XXX Condition of abatement; liability for change in status of structure; notice for land records.

- A. Once a structure has been granted an abatement by the Board of Selectmen, in whole or in part of the real property taxes on such structure, the owner shall maintain the structure in a manner so as to preserve its historical or architectural merit.
- B. If, after taxes on such structure have been abated under the terms of this chapter, such structure is demolished or remodeled in a way that destroys its architectural or historical value, the then owner shall pay to the Town of Killingworth an amount equal to the total amount of taxes that had been abated under the provisions of this chapter.
- C. Immediately upon granting any tax abatement under this chapter, there shall be filed in the Killingworth land records a notice describing the real property upon which the subject structure is located, identifying the current owner(s) of such real property, identifying the subject structure and providing notice that the structure is subject to a tax abatement determination pursuant to this chapter and that the owners of the real property are subject to the provisions of this tax abatement chapter, including the requirement to maintain the historical or architectural merit of the structure and that in the event of any violation thereof the Town of Killingworth may recover the total amount of taxes abated from the then owner of the real property.