

## **NORMAL REGULAR REPAIRS, IMPROVEMENTS, AND SITE VISITS**

### **A. Repairs versus Improvements -impact on assessed value.**

Many people have mistakenly concluded that “normal regular repairs” are “improvements” for assessment purposes.

**Normal regular repairs** includes property maintenance items such as replacing a furnace, a roof, windows, countertops, a water heater or carpet, as well as painting. **As a general rule they do not individually result in an increase in assessed value.** One potential exception to the general rule would involve those properties where the owners have sought and received from our reassessment and current boards of appeal a credit against the value of their property due to a bad roof or windows. It is likely that the reduction in assessed value for poor condition will be removed when a new roof or windows are installed.

As for **improvements**, they **regularly do result in an increase in assessed value.** They are defined by law as permanent additions or betterments that enhance capital value that are designed to make property more usable or valuable as distinguished from ordinary repairs. Common examples would be adding on to a home or building a garage or the rehabbing of a red-tagged home.

Contrary to recent misleading statements, **the public is not discouraged from general maintenance and repair of their homes** for fear of increased assessment and taxation because individual ordinary and regular repairs generally **do not increase assessed value.**

### **B. Site Visits**

Another misconception is that the assessment office will enter your home to check on improvements and normal regular repairs. **This is not true. The assessment office does not seek to enter your home.** It simply takes the information from a building permit and if an improvement is listed, it will go to the property to observe the exterior of the building only. It then makes a determination whether there was an improvement and whether it changes your property’s assessed value. The property owner is then sent a notice if there is a value change which the property owner can appeal if they are dissatisfied. The assessment office also follows this process with respect to demolitions which result in a lowering of a properties assessed value. The assessment office generally does not visit a property to make an exterior observation if the building permit only lists normal regular repairs.