ORDINANCE RE: PORTUGUESE HOLY GHOST SOCIETY (PARTIAL TAX ABATEMENT)

AN ORDINANCE OF THE TOWN OF STONINGTON, CONNECTICUT, PROVIDING FOR THE PARTIAL ABATEMENT OF TAXES FOR THE PORTUGUESE HOLY GHOST SOCIETY.

- **WHEREAS**, the Portuguese Holy Ghost Society has maintained its place in the community at 26 Main Street (hereinafter "subject property") for over ninety (95) years; and
- **WHEREAS**, the structure at the subject property is of historical and architectural significance to the Portuguese Holy Ghost Society and the Town of Stonington; and
- **WHEREAS**, the Portuguese Holy Ghost Society has been an integral part of the Town of Stonington's heritage and history; and
- **WHEREAS**, the Portuguese Holy Ghost Society is having difficulty maintaining the subject property in its present form as a result of the current level of taxation; and
- **WHEREAS**, said level of taxation threatens the Portuguese Holy Ghost Society's ability to maintain the historic structure at the subject property possibly necessitating the demolition or remodeling of the structure which would destroy the historical and architectural value of the subject property; and
- **WHEREAS,** Connecticut General Statute §12-127a provides that any municipality may by ordinance provide for the abatement in whole or in part of real property taxes on structures of historical or architectural merit if the 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.

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE LEGAL VOTERS OF THE TOWN OF STONINGTON IN LAWFUL MEETING DULY ASSEMBLED:

- **Section 1.** That the ordinances of the Town of Stonington be amended by adding the following:
 - A. The Portuguese Holy Ghost Society and its building are of historical and architectural significance and the current level of taxation is a material factor which threatens the continued existence of the historical and architectural value of the property.
 - B. That the taxes levied by the Town of Stonington against the real property and improvements currently located at 26 Main Street, Stonington, Connecticut, be partially abated so that the tax burden of said property total not more than SEVEN THOUSAND FIVE HUNDRED AND No/100 (\$7,500.00) Dollars for the assessment year commencing October 1, 2020 and every subsequent assessment

year until and including the assessment year of October 1, 2024, at which time the abatement will be revisited by the Town Meeting.

- C. This abatement shall not apply to any further improvements to the property after June 30, 2010 that would ordinarily increase the assessment of the property.
- D. This abatement shall automatically terminate upon the sale of the property or a change of use of the property, or if the owner of the property does not maintain the historical and architectural features of the property in good repair.

Section 2. That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

This Ordinance shall become effective following approval by Town Meeting and fifteen (15) days after publication in a newspaper having a substantial circulation in the Town of Stonington.

Adopted: October 29, 2019 Effective: November 15, 2019