

Policy for Crumbling Foundations Due to the Presence of Pyrrhotite

The Board of Assessors voted 3-0 at their meeting on November 6, 2024 to revise the Crumbling Foundation Policy in order to follow a standard protocol for consistency for all taxpayers who have a crumbling foundation issue due the presence of pyrrhotite.

1. The taxpayer must submit a Crumbling Foundation Application in order to request a valuation adjustment. (Depending on the timing of the request, it may also be necessary to file an abatement application if assessments were already approved by DOR for the fiscal year). The Crumbling Foundation Application form is available on the Assessors web page under Crumbling Foundation Information.
2. Within 30 days of receipt of an application, the Board of Assessors will schedule an appointment to inspect the interior and exterior foundation of the property for documentation and include photographs of the foundation for a baseline.
3. Each application should have core sample results by a certified concrete testing lab as the board will not accept a visual inspection as sole proof.

In order to be consistent for all taxpayers who have crumbling foundations due to the presence of pyrrhotite, the board has updated the following depreciation schedule, as a result of home sales identified as having crumbling foundation to establish market data:

- Level A (documented to be “defective”), 20% (requires a petrographic analysis to establish the problem actually exists)
- Level B (minor degradation), 35%
- Level C (minor to moderate degradation), 60%
- Level D (moderate to severe degradation), 75%
- Level E (severe degradation), 100%

The total depreciation applied to a home with confirmed crumbling foundation shall not drop below the 75% depreciation level with the exception of Level E.

If the Board of Assessors and taxpayer disagree to the level of degradation, the taxpayer has the right to provide a licensed professional engineer’s (PE) expert opinion as additional documentation. This expert opinion should be based on education, observation and prior experience in this type of issue.

This depreciation will be applied to the building value. This assessment will be valid for five years but the homeowner may request a reassessment based on changes or advancement of the problem. The Board of Assessors will reevaluate the five-year period if or when more information to remediate becomes available.

This policy supersedes the prior policy voted by the Board of Assessors on October 18, 2023.

Martin J. Grudgen, Chair
Marilyn Ghedini, Clerk of the Board
Hayden C. Smith