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November 1, 1985

No. 85/113

TO COUNTY ASSESSORS:

SOUNDPROOFING HOMES LOCATED IN THE VICINITY OF AIRPORTS

We have had several inquiries from government agencies regarding the assessability of soundproofing added to dwellings located close to the Los Angeles Airport.

There have been a number of instances where the livability of homes has been adversely affected by their location close to airports. To cure this problem, homes have been remodeled to include soundproofing features such as the installation of insulation, storm windows, insulated walls constructed inside exterior walls, and special ventilating systems.

These items, even though they are improvements to real property, appear to fall into the category of replacement items. We reason that since there were windows, walls, and ventilating systems in place both before and after the construction, there was really nothing done that meets the definition of new construction as defined in Board Rule 463. In most instances, an observer would see little change to the structure before and after the remodeling.

We therefore conclude that construction associated with the soundproofing of existing structures located close to airports is not generally considered to be an assessable event. If the dwelling was substantially upgraded and did not resemble the original structure, then the building activity could fall into the category of new construction, and the value of the project over and above the value of normal soundproofing would be subject to revaluation.

Sincerely,

Verne Walton

Verne Walton, Chief
Assessment Standards Division

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