

# Crumbling concrete support added to federal infrastructure bill

- By Matthew P. Knox / Journal Inquirer



Condominiums at Willington Ridge are raised as their crumbling foundations are being removed and replaced by Foundation Solutions of NE, LLC in Willington, Conn., Monday, March 29, 2021. (Jessica Hill/Journal Inquirer)

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The \$3.5 trillion Build Back Better Act that includes significant funding for things like child care and workforce training also now includes provisions backed by U.S. Reps. John B. Larson and Joseph D. Courtney to help area homeowners with crumbling foundation costs.

The powerful House Ways and Means Committee, on which Larson sits, supported adding the provisions addressing concrete to the much larger infrastructure bill that's backed by President Joe Biden.

"Through no fault of their own, thousands of homeowners in eastern and central Connecticut have been plagued by crumbling foundations. These two tax provisions will help lessen the burden that many homeowners and communities are facing as we deal with the fallout from this crisis," Larson said in a statement announcing the concrete initiatives.

The first provision creates a new federal tax credit, called the Neighborhood Homes Investment Tax Credit that would provide up to \$50,000 for property rehabilitation to homeowners with properties that have crumbling foundations.

The second provision extends the federal casualty loss tax deduction that affected homeowners have been able to claim for repair costs associated with crumbling foundations. The Internal Revenue Service had previously allowed homeowners to amend their 2017 tax returns to claim the casualty loss deduction, however, the window for doing so expired in April.

The language in the Build Back Better Act would extend the statute of limitations to claim a loss due to repair or replacement of a foundation for up to one year after the bill is enacted, Larson, D-1st District, and Courtney, D-2nd District, said in a statement.

It also would repeal an underlying restriction limiting casualty losses to only those with a Presidential Disaster Declaration, and allow all casualty losses to be eligible for tax assistance, they added. Further, the IRS would be required to issue additional regulations supporting tax assistance for victims of crumbling foundations.

Courtney, who has worked on the crumbling foundations issue for years, said the inclusion of the provisions in the Build Back Better bill is an important step forward.

Replacement of a home's foundation can reach six figures, depending on its size and decay. Connecticut has bonded millions of dollars to help homeowners pay for the fix.

"Our provisions would keep the clock from running out on homeowners who wish to receive federal tax assistance through the property casualty loss deduction, and it would create a brand new federal tax credit that funds repairs," Courtney said in a statement. "There's more work left to go until this support is made final, but Rep. Larson and the Ways and Means Committee's advancement of the bill this week will be a big step forward."

This morning, Courtney was scheduled to visit the University of Connecticut to talk with researchers and professors about crumbling foundations and their work foundation risk assessment.

In August 2020, the university was awarded \$768,000 out of \$1.5 million in federal funding for the National Institute of Standards and Technology, or NIST, to research how pyrrhotite deteriorates foundations and to establish a risk assessment to determine potential ways to minimize deterioration.

As compared to core testing that has been used in the past, UConn has developed a less intrusive, less expensive, more accurate, and quicker method that examines samples crushed into a powder that officials say provides a better representation of potential deterioration within a foundation.

Marisa Chrysochoou, a professor and department head of civil and environmental engineering at UConn, said last year the new method is extremely reliable in detecting the presence of pyrrhotite and can cost much less than the roughly \$2,000 bill for traditional core testing.

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