



Connecticut's Local Property Tax

Intergovernmental Policy Division
Office of Policy and Management

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Connecticut's Local Property Tax

- All 169 of Connecticut's municipalities rely upon the property tax
- For Lyme, where it makes up 93.4% of town's revenue to Hartford, where it makes up 48.1% of the city's revenue (FYE 2012)
- Actually part of the budget adoption process
- Administered by local government officials, little state oversight
- Statutes dictate how assessors set values and how collectors collect taxes
- Statutes provide for exemptions, credits and abatements

Connecticut's Local Property Tax

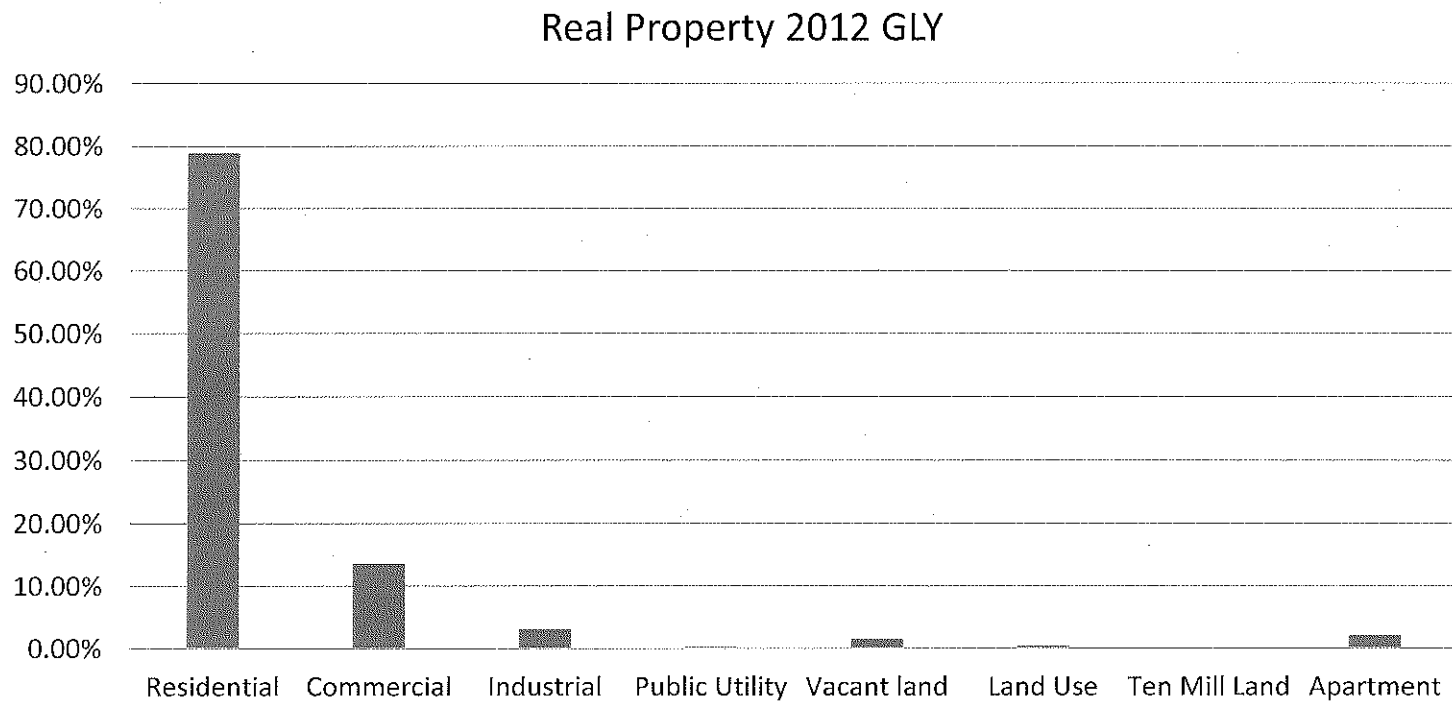
- ASSESSMENT

- *Ad Valorem* - property is assessed based on property's value
- All property is assessed at 70% of its value except for Hartford which allows for residential and apartment properties to be assessed at a lesser rate.
- Real Estate & personal property is valued at fair market value
- Motor vehicles assessed at clean retail value (NADA Guide)
- Only certain types of property are subject to taxation
- Real Property, business and certain other types of personal property, and motor vehicles

Connecticut's Local Property Tax

- ASSESSMENT – Real Property
 - Residential
 - Commercial
 - Industrial
 - Public Utility
 - Vacant Land
 - Use Assessment – Farm, Forest, Open Space, Maritime Heritage & water power property
 - 10 Mill Forest
 - Apartments

Connecticut's Local Property Tax



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- ASSESSMENT – Personal Property
 - Unregistered motor vehicles and snowmobiles
 - Horses & ponies (PA 14-33 local option exempts - regardless of use)
 - Commercial Fishing Apparatus
 - Industrial/Manufacturing Machinery & Equipment
 - Commercial Furniture and Fixtures & average monthly supplies
 - Farm machinery, farming tools & mechanics tools
 - Electronic Data Processing Equipment
 - Telecommunications Equipment and Utility infrastructure

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- Assessment – Personal Property
 - Based on annual Declaration of Personal Property
 - 25% assessment penalty when no declaration is filed or 25% penalty applied to assessed value of omitted property
 - Declarations may be audited within three years of date of required filing.

Connecticut's Local Property Taxation

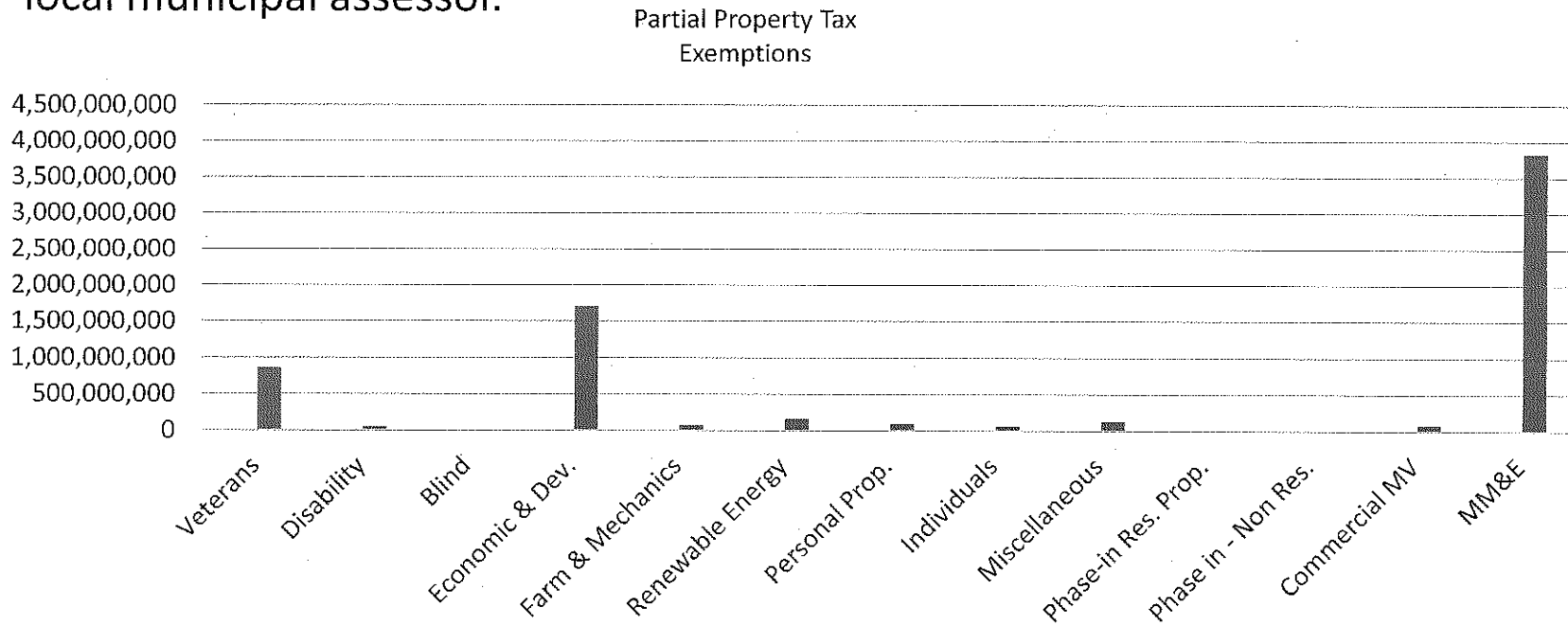
- ASSESSMENT – Motor Vehicles
 - Passenger
 - Commercial vehicles and trailers
 - Combination
 - Farm
 - Livery & Taxi
 - Public service, interstate or service buses
 - Motorcycles
 - Camp Trailers
 - Hearses

Connecticut's Local Property Tax

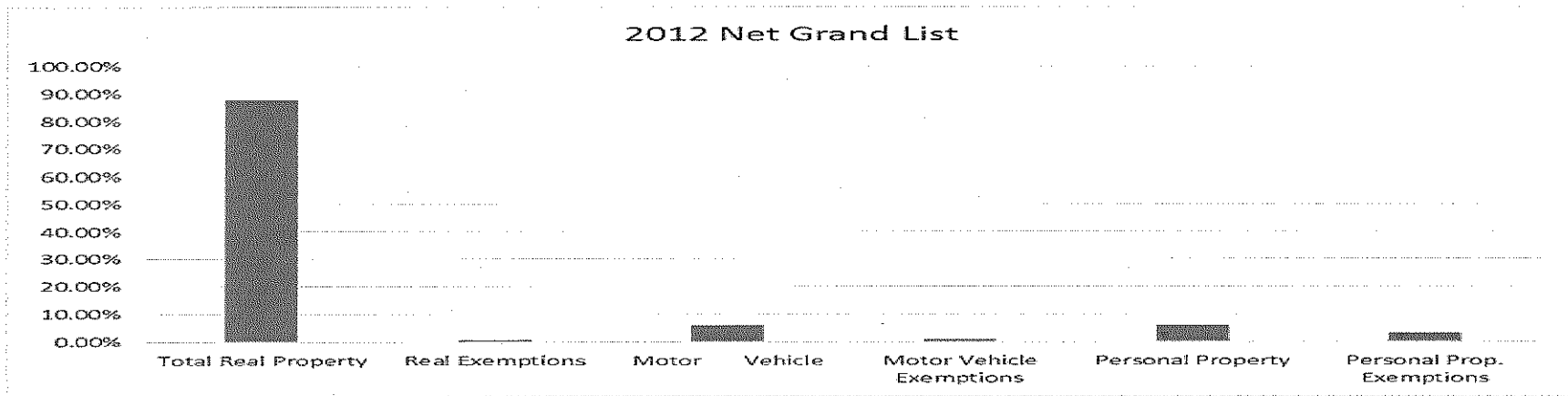
- ASSESSMENT – Exemptions
 - Once assessor has included all taxable property in gross grand list tax exemptions are applied to calculate the net grand list
 - Connecticut State Statutes provide for over 62 exemptions for individual taxpayers and businesses
 - Exemptions may be either state mandated or a local option
 - The lost revenue caused by the application of these exemptions may be partially reimbursed by the State to the municipalities

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- Partial exemptions may be applied to real estate, motor vehicles or personal property. Exemptions must be applied for by the taxpayer and approved by the local municipal assessor.



Connecticut's Local Property Tax



Restated:	2012 Grand List - Exemptions		% of Net Grand List
Total Real Property	\$330,085,866,215		
Less: Exemptions	\$2,178,279,024	\$327,907,587,191	89.02%
Total Motor Vehicles	\$23,100,611,557		
Less: Exemptions	\$317,855,904	\$22,782,755,653	6.19%
Total Personal Property	\$22,202,410,192		
Less: Exemptions	\$4,560,088,022	\$17,642,322,170	4.79%
Total Net Grand List		\$368,332,665,014	100.00%

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- ASSESSMENT – Appeals
 - If taxpayer feels there has been an error in valuing property should try to find a resolution with the assessor
 - If a taxpayer cannot resolve issue with assessor, they can appeal to Board of Assessment Appeals
 - If Board of Assessment Appeals does not rule in their favor, the taxpayer can appeal to the Superior Court in the Judicial District where property is located

Connecticut's Local Property Tax

- ASSESSMENT – Finalizing Net Grand List
 - Net Grand List must be finalized and filed in the assessor's office by January 31st each year
 - Municipality's Chief Elected Official can extend the assessor's deadline to complete the Net Grand List or the deadline for the Board of Assessment Appeals to complete its duties

Connecticut's Local Property Tax

- PREPARING THE ANNUAL BUDGET

- While the assessor is completing the Net Grand List, the Chief Elected Official/Town Manager requests individual budgets from the various departments
- Once these are received, they are formatted and then the Board of Selectmen, Town Manager or appropriate Council committee begins reviewing this initial document
- Once they finish its adjustments, proposed budget is submitted to Board of Finance or Council Committee
- Public Hearing(s) are held on the proposed budget
- Further modifications may be made and then submitted for approval

Connecticut's Local Property Tax

- FINALIZING THE BUDGET AND SETTING THE MILL RATE
 - Once budget is approved and the expenditures are known, it is time to determine the revenues to pay for this new budget
 - Take total amount of revenue required then subtract estimated state aid, other sources of revenue and, if appropriate, how much (if any) of unappropriated fund balance will be used
 - The balance has to be raised through the property tax and is known as the net grand levy

Connecticut's Local Property Tax

- FINALIZING THE BUDGET AND SETTING THE MILL RATE
 - The net grand levy also includes the anticipated tax collection rate, based on past experience
 - Mill Rate is determined by dividing the Net Grand Levy by the Net Grand List:
 - $$\frac{\text{Net Grand Levy}}{\text{Net Grand List}} = \text{Mill Rate}$$
 - Example:
$$\frac{\text{Net Grand Levy} = \$5,530,100}{\text{Net Grand List} = \$210,670,476} = 26.25 \text{ Mill rate}$$

Connecticut's Local Property Tax

- CALCULATION OF TAX

Gross Assessment - exemptions = net assessment X Mill Rate = Tax

$$\$210,000 - 3,000 = 207,000 \times 26.25 = \$5,433.75$$

Note: *Mill Rates can be affected by increases or decreases in property values caused by a revaluation, changes in property values, amount of property tax exemptions, changes in state aid or changes in municipal spending.*

Connecticut's Local Property Tax

- Relationship between net grand list, net grand levy and mill rate: If the grand levy **remains the same**, changes in the net grand list and mill rate should not result in an increased tax bill
- For example: a municipality implemented a revaluation which resulted in a 10% reduction in the net grand list. Using the previous example:
 - Net grand levy = \$5,530,100 = 29.17 mill rate
 - Net grand List \$189,603,428

Connecticut's Local Property Tax

- Gross assessment – exemptions = net assessment X Mill rate = Tax
- $\$189,000 - 3,000 = \$186,000 \times 29.17 = \$5,426$
- (FMV due to revaluation $\$270,000 \times .70$ (assessment) = $\$189,000$)

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➤ Another example: A municipality's net grand list increased by 10% due to the addition of a commercial property and a reduction in property tax exemptions

➤ Net grand levy = $\frac{\$5,530,100}{\$231,737,524} = 23.864$ Mill Rate
Net grand list \$231,737,524

(NGL: \$210,670,476 + 21,067,048)

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Using the same residential property:

Gross Assessment - exemptions = net assessment X Mill Rate = Tax

$$\$210,000 - 3,000 = 207,000 \times 23.864 = \$4,939$$

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TAX EXEMPT PROPERTIES

- Unlike like property tax exemptions, tax exempt properties are not included in the grand list and are applied to real property only

- Exempted by statute - examples of tax exempt properties:
 - Property of the United States
 - State property and reservation land (PILOT)
 - Municipal property
 - Property of volunteer fire companies

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- Property used for scientific, educational, historical, charitable purposes (IRS 501(c)(3))
- Connecticut Student Loan Foundation
- Incorporated agricultural and Horticultural Societies
- Real estate of cemeteries
- Churches, parish homes, school, recreation facility, thrift shop, houses used by officiating clergy
- Hospital and Sanatoriums
- Veterans organizations
- American Red Cross

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- Recreation – Nonprofit camps & recreational facilities(Boys Scouts, YMCA)
- Private Colleges or General Hospitals (Payment in lieu of tax - PILOT)
- Public service companies: Real estate of railroads
- Connecticut Resource Recovery Authority and Connecticut Innovations
- Connecticut Housing Authority
- Connecticut Airport Authority

Connecticut Local Property Tax

- GLY 2012:
- CT municipalities reported at total of \$53,880,745,973 in assessed value for tax exempt properties.
- \$18,231,320,528 or 34% of this total assessed value municipalities received in a payment in lieu of taxes (PILOT) for state owned and not for profit colleges and hospitals.
- \$21,739,081,841 or 40.4% of exempt properties are municipal. Municipal airports are not included in this classification (AV \$176,265,480.)

Connecticut Local Property Tax

- Questions?

Connecticut Local Property Tax

- Contact Information

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Connecticut's Local Property Tax

- Attachments

- 1. 2010 Recommended Land Use Values Effective October 1, 2010
- 2. 2012 Grand List – Tax Exempt Properties by Assessed Value

PROPERTY ASSESSMENT AND TAXATION IN CONNECTICUT

2010 Recommended Land Use Values Effective October 1, 2010

CATEGORY	STATE-WIDE	RIVER VALLEY
Tillable A	\$2,400	\$2,800
Tillable B	\$1,600	\$2,000
Tillable C	\$400	\$1,100
Tillable D	\$225	\$500
Orchard E	\$750	\$750
Pasture F	\$90	\$90
Swamp/Ledge/Scrub G	\$40	\$40
Woodland/Forest Land	\$130	\$130

River Valley Municipalities

Bloomfield	Glastonbury	South Windsor
Cromwell	Granby	Suffield
East Granby	Manchester	Vernon
East Hartford	Portland	West Hartford
East Windsor	Rocky Hill	Wethersfield
Ellington	Simsbury	Windsor
Enfield	Somers	Windsor Locks

Land Classifications:

Tillable A - Excellent. Light, well drained, sandy loams, typically flat or level, no stones. Shade tobacco and ball & burlap nursery, some crop land.

Tillable B - Very Good. Light, well drained, sandy loams, typically level to slightly rolling, may have some stones. Binder tobacco, vegetables, potatoes, some cropland.

Tillable C - Very Good to Good. Quite level. Moderate heavier soils, level to rolling, may have stones. Corn silage, hay, vegetables, potatoes, crop land.

Tillable D - Good to Fair. Heavier soils, maybe sloped and hilly, stones and seasonal wetness may be limiting factors. Moderate to Considerable Slopes. Hay, corn silage, rotation pasture, crop land.

Orchard - Fruit orchard. May include grapes and berries.

Pasture - Permanent Pasture, unmanaged pasture, not tilled, grazing. May be heavier soils too wet or stony to till for crops, may be wooded area, Xmas trees.

Swamp, Ledge, Scrub Lands - Wetlands, ledge outcroppings. Non-farmable areas that also make up the farm unit.

Woodland, Forest - Forest land associated with the farm unit. Non-farmable areas that also make up the farm unit.

2012 GRAND LIST

Tax Exempt Properties - Assessed Value		TOTAL TAX EXEMPT	State Owned	College & Hospital	Total Tax Exempt	% Non-	Notes	
		PROPERTIES BY MUNICIPALITY	Properties - PILOT	Properties - PILOT	Properties Not Subject to PILOT	Reimb.		
				Total AV PILOT				
1	Andover	\$12,934,300	\$2,751,600	\$0	\$2,751,600	\$10,182,700	78.73%	
2	Ansonia	\$123,976,700	\$12,484,400	\$0	\$12,484,400	\$111,492,300	89.93%	
3	Ashford	\$33,051,490	\$818,600	\$0	\$818,600	\$32,232,890	97.52%	
4	Avon	\$281,023,970	\$15,297,400	\$0	\$15,297,400	\$265,726,570	94.56%	
5	Barkhamsted	\$20,446,880	\$3,553,750	\$0	\$3,553,750	\$16,893,130	82.62%	
6	Beacon Falls	\$41,372,010	\$6,642,680	\$0	\$6,642,680	\$34,729,330	83.94%	
7	Berlin	\$154,083,490	\$3,799,000	\$0	\$3,799,000	\$150,284,490	97.53%	
8	Bethany	\$39,909,360	\$5,420,630	\$1,687,760	\$7,108,390	\$32,800,970	82.19%	
9	Bethel	\$96,328,120	\$4,799,350	1,627,710	\$6,427,060	\$89,901,060	93.33%	
10	Bethlehem	\$33,854,120	\$245,500	\$0	\$245,500	\$33,608,620	99.27%	
11	Bloomfield	\$189,248,170	\$15,427,720	\$18,100,950	\$33,528,670	\$155,719,500	82.28%	
12	Bolton	\$33,401,580	\$5,762,320	\$0	\$5,762,320	\$27,639,260	82.75%	
13	Bozrah	\$13,787,210	\$848,430	\$0	\$848,430	\$12,938,780	93.85%	
14	Branford	\$258,610,400	\$9,608,900	\$16,049,600	\$25,658,500	\$232,951,900	90.08%	
15	Bridgeport	\$3,063,134,368	\$273,771,715	\$589,375,536	\$863,147,251	\$2,199,987,117	71.82%	
16	Bridgewater	\$41,952,640	\$340,900	\$0	\$340,900	\$41,611,740	99.19%	
17	Bristol	\$419,752,560	\$12,019,480	\$53,769,940	\$65,789,420	\$353,963,140	84.33%	
18	Brookfield	\$122,468,640	\$5,034,820	\$0	\$5,034,820	\$117,433,820	95.89%	
19	Brooklyn	\$45,203,730	\$12,929,940	\$0	\$12,929,940	\$32,273,790	71.40%	
20	Burlington	\$48,908,680	\$8,473,350	\$0	\$8,473,350	\$40,435,330	82.68%	
21	Canaan	\$56,649,600	\$21,164,500	\$301,600	\$21,466,100	\$35,183,500	62.11%	
22	Canterbury	\$17,608,670	\$2,080,400	\$0	\$2,080,400	\$15,528,270	88.19%	
23	Canton	\$78,347,180	\$4,893,720	\$0	\$4,893,720	\$73,453,460	93.75%	
24	Chaplin	\$23,838,700	\$8,863,300	\$0	\$8,863,300	\$14,975,400	62.82%	
25	Cheshire	\$393,098,100	\$165,752,150	\$14,550,480	\$180,302,630	\$212,795,470	54.13%	
26	Chester	\$27,756,560	\$2,814,920	\$0	\$2,814,920	\$24,941,640	89.86%	
27	Clinton	\$83,734,410	\$6,042,600	\$0	\$6,042,600	\$77,691,810	92.78%	
28	Colchester	\$93,442,410	\$8,082,670	\$0	\$8,082,670	\$85,359,740	91.35%	
29	Colebrook	\$19,283,960	\$1,141,770	\$0	\$1,141,770	\$18,142,190	94.08%	
30	Columbia	\$28,513,900	\$1,172,600	\$0	\$1,172,600	\$27,341,300	95.89%	
31	Cornwall	\$27,578,600	\$5,593,790	\$0	\$5,593,790	\$21,984,810	79.72%	

2012 GRAND LIST

Tax Exempt Properties - Assessed Value		TOTAL TAX EXEMPT	State Owned	College & Hospital	Total Tax Exempt	% Non-	Notes	
		PROPERTIES BY MUNICIPALITY	Properties - PILOT	Properties - PILOT	Properties Not Subject to PILOT	Reimb.		
				Total AV PILOT				
32	Coventry	\$64,279,200	\$7,739,600	\$0	\$7,739,600	\$56,539,600	87.96%	
33	Cromwell	\$86,234,420	\$2,697,240	\$5,825,840	\$8,523,080	\$77,711,340	90.12%	
34	Danbury	\$1,256,206,200	\$378,190,300	\$155,399,400	\$533,589,700	\$722,616,500	57.52%	
35	Darien	\$589,874,460	\$34,620,180	\$0	\$34,620,180	\$555,254,280	94.13%	
36	Deep River	\$106,406,810	\$1,869,160	\$0	\$1,869,160	\$104,537,650	98.24%	
37	Derby	\$155,752,000	\$5,391,980	\$78,448,080	\$83,840,060	\$71,911,940	46.17%	
38	Durham	\$48,151,530	\$2,545,200	\$0	\$2,545,200	\$45,606,330	94.71%	
39	Eastford	\$14,823,120	\$1,371,040	\$0	\$1,371,040	\$13,452,080	90.75%	
40	East Granby	\$171,099,300	\$4,292,100	\$0	\$4,292,100	\$166,807,200	97.49%	CAA - Bradley Airport - Addtl. Pymt. + \$657,991
41	East Haddam	\$63,436,280	\$7,109,360	\$0	\$7,109,360	\$56,326,920	88.79%	
42	East Hampton	\$87,259,346	\$18,547,120	\$0	\$18,547,120	\$68,712,226	78.74%	
43	East Hartford	\$378,041,162	\$75,646,780	\$36,718,108	\$112,364,888	\$265,676,274	70.28%	
44	East Haven	\$211,057,170	\$51,417,390	\$0	\$51,417,390	\$159,639,780	75.64%	
45	East Lyme	\$259,543,110	\$140,267,730	\$5,694,780	\$145,962,510	\$113,580,600	43.76%	
46	Easton	\$88,753,480	\$9,111,820	\$0	\$9,111,820	\$79,641,660	89.73%	
47	East Windsor	\$85,869,460	\$16,657,790	\$0	\$16,657,790	\$69,211,670	80.60%	
48	Ellington	\$70,186,190	\$1,168,030	\$0	\$1,168,030	\$69,018,160	98.34%	
49	Enfield	\$315,737,310	\$100,496,150	\$2,869,990	\$103,366,140	\$212,371,170	67.26%	
50	Essex	\$44,761,600	\$2,420,800	\$2,460,900	\$4,881,700	\$39,879,900	89.09%	
51	Fairfield	\$1,097,282,930	\$6,181,470	\$341,952,310	\$348,133,780	\$749,149,150	68.27%	
52	Farmington	\$921,635,000	\$595,783,880	\$4,082,240	\$599,866,120	\$321,768,880	34.91%	
53	Franklin	\$13,982,920	\$3,396,710	\$0	\$3,396,710	\$10,586,210	75.71%	
54	Glastonbury	\$234,897,000	\$6,037,100	\$152,500	\$6,189,600	\$228,707,400	97.36%	
55	Goshen	\$27,597,400	\$4,062,280	\$0	\$4,062,280	\$23,535,120	85.28%	
56	Granby	\$60,727,140	\$1,612,960	\$0	\$1,612,960	\$59,114,180	97.34%	
57	Greenwich	\$2,550,486,610	\$10,136,630	\$260,594,600	\$270,731,230	\$2,279,755,380	89.39%	
58	Griswold	\$81,134,700	\$10,685,180	\$0	\$10,685,180	\$70,449,520	86.83%	
59	Groton	\$982,879,380	\$223,829,270	\$6,010,900	\$229,840,170	\$753,039,210	76.62%	
60	Guilford	\$168,765,790	\$3,784,360	\$2,609,380	\$6,393,740	\$162,372,050	96.21%	
61	Haddam	\$63,299,790	\$9,942,820	\$0	\$9,942,820	\$53,356,970	84.29%	

2012 GRAND LIST

Tax Exempt Properties - Assessed Value		TOTAL TAX EXEMPT PROPERTIES BY MUNICIPALITY	State Owned Properties - PILOT	College & Hospital Properties - PILOT	Total AV PILOT	Total Tax Exempt Properties Not Subject to PILOT	% Non-Reimb.	Notes
		62	Hamden	\$717,857,220	\$109,480,420	\$240,768,850	\$350,249,270	\$367,607,950
63	Hampton	\$16,503,310	\$5,195,030	\$0	\$5,195,030	\$11,308,280	68.52%	
64	Hartford	\$3,710,362,452	\$810,461,050	\$1,054,160,889	\$1,864,621,939	\$1,845,740,513	49.75%	
65	Hartland	\$28,269,230	\$17,966,960	\$0	\$17,966,960	\$10,302,270	36.44%	
66	Harwinton	\$4,464,058	\$1,322,560	\$0	\$1,322,560	\$3,141,498	70.37%	
67	Hebron	\$62,813,490	\$1,883,230	\$0	\$1,883,230	\$60,930,260	97.00%	
68	Kent	\$136,052,500	\$17,864,900	\$0	\$17,864,900	\$118,187,600	86.87%	
69	Killingly	\$207,283,160	\$53,838,830	\$0	\$53,838,830	\$153,444,330	74.03%	
70	Killingworth	\$52,777,910	\$17,780,460	\$0	\$17,780,460	\$34,997,450	66.31%	
71	Lebanon	\$47,445,540	\$5,822,450	\$0	\$5,822,450	\$41,623,090	87.73%	
72	Ledyard	\$188,102,810	\$5,134,150	\$0	\$5,134,150	\$182,968,660	97.27%	State Owned PILOT - Addtl. Pymt. Pequot prop. +\$631,065
73	Lisbon	\$22,756,887	\$1,639,880	\$0	\$1,639,880	\$21,117,007	92.79%	
74	Litchfield	\$156,679,020	\$14,711,460	\$0	\$14,711,460	\$141,967,560	90.61%	
75	Lyme	\$46,212,538	\$4,936,629	\$43,100	\$4,979,729	\$41,232,809	89.22%	
76	Madison	\$286,319,740	\$111,343,000	\$0	\$111,343,000	\$174,976,740	61.11%	
77	Manchester	\$450,426,370	\$95,068,300	\$71,676,200	\$166,744,500	\$283,681,870	62.98%	
78	Mansfield	\$1,224,859,074	\$1,150,134,004	\$0	\$1,150,134,004	\$74,725,070	6.10%	
79	Marlborough	\$26,277,020	\$2,256,850	\$0	\$2,256,850	\$24,020,170	91.41%	
80	Meriden	\$541,246,535	\$50,895,250	\$104,911,590	\$155,806,840	\$385,439,695	71.21%	
81	Middlebury	\$77,988,550	\$2,922,500	\$0	\$2,922,500	\$75,066,050	96.25%	
82	Middlefield	\$27,338,000	\$1,315,000	\$0	\$1,315,000	\$26,023,000	95.19%	
83	Middletown	\$975,553,890	\$253,248,240	\$375,844,830	\$629,093,070	\$346,460,820	35.51%	
84	Milford	\$504,791,760	\$88,905,770	\$52,867,220	\$141,772,990	\$363,018,770	71.91%	
85	Monroe	\$145,160,540	\$1,650,110	\$0	\$1,650,110	\$143,510,430	98.86%	
86	Montville	\$303,256,490	\$70,337,580	\$0	\$70,337,580	\$232,918,910	76.81%	State Owned Addtl. Payment Mohegan prop. \$947,731
87	Morris	\$2,299,460	\$2,299,460	\$0	\$2,299,460	\$0	0.00%	Incomplete data

2012 GRAND LIST

Tax Exempt Properties - Assessed Value		TOTAL TAX EXEMPT PROPERTIES BY MUNICIPALITY	State Owned Properties - PILOT	College & Hospital Properties - PILOT	Total AV PILOT	Total Tax Exempt Properties Not Subject to PILOT	% Non-Reimb.	Notes
		88	Naugatuck	\$126,190,510	\$8,557,060	\$0	\$8,557,060	\$117,633,450
89	New Britain	\$1,017,141,130	\$347,639,130	\$189,073,760	\$536,712,890	\$480,428,240	47.23%	
90	New Canaan	\$537,605,860	\$13,572,680	\$0	\$13,572,680	\$524,033,180	97.48%	
91	New Fairfield	\$78,213,800	\$3,374,500	\$0	\$3,374,500	\$74,839,300	95.69%	
92	New Hartford	\$42,006,235	\$3,307,435	\$0	\$3,307,435	\$38,698,800	92.13%	
93	New Haven	\$5,699,546,981	\$671,961,150	\$3,268,319,758	\$3,940,280,908	\$1,759,266,073	30.87%	
94	Newington	\$325,994,724	\$93,558,900	\$79,662,610	\$173,221,510	\$152,773,214	46.86%	
95	New London	\$938,468,609	\$63,353,570	\$454,226,807	\$517,580,377	\$420,888,232	44.85%	
96	New Milford	\$251,935,700	\$5,320,340	\$26,600,070	\$31,920,410	\$220,015,290	87.33%	
97	Newtown	\$283,194,165	\$60,971,430	\$0	\$60,971,430	\$222,222,735	78.47%	
98	Norfolk	\$81,961,600	\$18,739,800	\$7,318,500	\$26,058,300	\$55,903,300	68.21%	
99	North Branford	\$114,459,492	\$819,500	\$259,100	\$1,078,600	\$113,380,892	99.06%	
100	North Canaan	\$37,611,210	\$4,119,400	\$0	\$4,119,400	\$33,491,810	89.05%	
101	North Haven	\$271,205,980	\$17,835,930	\$71,393,770	\$89,229,700	\$181,976,280	67.10%	
102	North Stonington	\$30,607,050	\$3,874,920	\$0	\$3,874,920	\$26,732,130	87.34%	
103	Norwalk	\$1,097,350,197	\$76,705,510	\$219,867,410	\$296,572,920	\$800,777,277	72.97%	
104	Norwich	\$575,299,300	\$121,309,000	\$92,204,500	\$213,513,500	\$361,785,800	62.89%	
105	Old Lyme	\$81,945,170	\$6,602,940	\$5,627,500	\$12,230,440	\$69,714,730	85.07%	
106	Old Saybrook	\$141,521,000	\$16,796,300	\$0	\$16,796,300	\$124,724,700	88.13%	
107	Orange	\$147,958,320	\$1,628,400	\$25,257,700	\$26,886,100	\$121,072,220	81.83%	
108	Oxford	\$107,054,800	\$42,835,500	\$0	\$42,835,500	\$64,219,300	59.99%	
109	Plainfield	\$112,477,330	\$8,497,140	\$4,509,560	\$13,006,700	\$99,470,630	88.44%	
110	Plainville	\$119,537,620	\$2,363,410	\$0	\$2,363,410	\$117,174,210	98.02%	
111	Plymouth	\$50,140,170	\$1,446,400	\$0	\$1,446,400	\$48,693,770	97.12%	
112	Pomfret	\$99,518,940	\$8,484,660	\$0	\$8,484,660	\$91,034,280	91.47%	
113	Portland	\$50,937,130	\$3,698,710	\$0	\$3,698,710	\$47,238,420	92.74%	
114	Preston	\$97,758,600	\$2,905,700	\$0	\$2,905,700	\$94,852,900	97.03%	
115	Prospect	\$32,744,280	\$307,330	\$0	\$307,330	\$32,436,950	99.06%	
116	Putnam	\$114,259,280	\$6,854,200	\$32,131,600	\$38,985,800	\$75,273,480	65.88%	
117	Redding	\$195,476,540	\$26,023,460	\$0	\$26,023,460	\$169,453,080	86.69%	
118	Ridgefield	\$482,514,640	\$24,630,860	\$0	\$24,630,860	\$457,883,780	94.90%	

2012 GRAND LIST

Tax Exempt Properties - Assessed Value		TOTAL TAX EXEMPT PROPERTIES BY MUNICIPALITY	State Owned Properties - PILOT	College & Hospital Properties - PILOT	Total AV PILOT	Total Tax Exempt Properties Not Subject to PILOT	% Non-Reimb.	Notes
119	Rocky Hill	\$235,562,320	\$147,390,390	\$0	\$147,390,390	\$88,171,930	37.43%	
120	Roxbury	\$52,948,730	\$1,351,370	\$0	\$1,351,370	\$51,597,360	97.45%	
121	Salem	\$26,740,710	\$9,923,200	\$0	\$9,923,200	\$16,817,510	62.89%	
122	Salisbury	\$180,150,100	\$3,331,050	\$0	\$3,331,050	\$176,819,050	98.15%	
123	Scotland	\$14,319,940	\$3,485,260	\$0	\$3,485,260	\$10,834,680	75.66%	
124	Seymour	\$84,242,660	\$2,821,490	\$0	\$2,821,490	\$81,421,170	96.65%	
125	Sharon	\$72,747,710	\$6,721,320	\$0	\$6,721,320	\$66,026,390	90.76%	
126	Shelton	\$226,171,580	\$2,948,610	\$0	\$2,948,610	\$223,222,970	98.70%	
127	Sherman	\$17,382,880	\$3,500	\$0	\$3,500	\$17,379,380	99.98%	
128	Simsbury	\$301,194,670	\$13,893,960	\$0	\$13,893,960	\$287,300,710	95.39%	
129	Somers	\$175,641,180	\$122,538,210	\$0	\$122,538,210	\$53,102,970	30.23%	
130	Southbury	\$147,859,210	\$47,511,930	\$0	\$47,511,930	\$100,347,280	67.87%	
131	Southington	\$210,552,740	\$4,099,970	\$15,962,730	\$20,062,700	\$190,490,040	90.47%	
132	South Windsor	\$159,318,480	\$1,590,500	\$0	\$1,590,500	\$157,727,980	99.00%	
133	Sprague	\$16,523,100	\$1,715,420	\$0	\$1,715,420	\$14,807,680	89.62%	
134	Stafford	\$96,195,260	\$6,985,440	\$21,399,770	\$28,385,210	\$67,810,050	70.49%	
135	Stamford	\$2,528,811,310	\$265,733,850	\$252,992,170	\$518,726,020	\$2,010,085,290	79.49%	
136	Sterling	\$21,598,840	\$793,320	\$0	\$793,320	\$20,805,520	96.33%	
137	Stonington	\$208,139,670	\$4,553,680	\$0	\$4,553,680	\$203,585,990	97.81%	
138	Stratford	\$437,195,810	\$48,558,475	\$0	\$48,558,475	\$388,637,335	88.89%	
139	Suffield	\$343,930,310	\$201,119,520	\$0	\$201,119,520	\$142,810,790	41.52%	CAA - Bradley Airport Addtl. Payment +\$693,909
140	Thomaston	\$48,517,800	\$5,153,320	\$0	\$5,153,320	\$43,364,480	89.38%	
141	Thompson	\$53,504,884	\$2,161,120	\$342,900	\$2,504,020	\$51,000,864	95.32%	
142	Tolland	\$144,359,015	\$7,354,615	\$0	\$7,354,615	\$137,004,400	94.91%	
143	Torrington	\$224,682,320	\$30,389,680	\$22,906,420	\$53,296,100	\$171,386,220	76.28%	
144	Trumbull	\$303,582,500	\$13,001,200	\$1,840,900	\$14,842,100	\$288,740,400	95.11%	
145	Union	\$12,036,680	\$5,514,970	\$0	\$5,514,970	\$6,521,710	54.18%	
146	Vernon	\$201,707,250	\$28,400,450	\$29,709,060	\$58,109,510	\$143,597,740	71.19%	
147	Voluntown	\$18,134,580	\$6,850,370	\$0	\$6,850,370	\$11,284,210	62.22%	C&H PILOT - Non prorated \$60,000
148	Wallingford	\$631,544,900	\$8,926,300	\$41,847,400	\$50,773,700	\$580,771,200	91.96%	
149	Warren	\$21,220,160	\$4,325,380	\$0	\$4,325,380	\$16,894,780	79.62%	

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Tax Exempt Properties - Assessed Value		TOTAL TAX EXEMPT PROPERTIES BY MUNICIPALITY	State Owned Properties - PILOT	College & Hospital Properties - PILOT	Total AV PILOT	Total Tax Exempt Properties Not Subject to PILOT	% Non-Reimb.	Notes
150	Washington	\$200,000,820	\$12,386,610	\$0	\$12,386,610	\$187,614,210	93.81%	
151	Waterbury	\$1,578,923,974	\$331,483,310	\$313,895,080	\$645,378,390	\$933,545,584	59.13%	
152	Waterford	\$374,056,920	\$49,951,960	\$8,465,760	\$58,417,720	\$315,639,200	84.38%	
153	Watertown	\$189,791,000	\$5,959,600	\$0	\$5,959,600	\$183,831,400	96.86%	
154	Westbrook	\$74,992,050	\$6,066,390	\$2,785,030	\$8,851,420	\$66,140,630	88.20%	
155	West Hartford	\$762,952,260	\$34,825,770	\$92,558,970	\$127,384,740	\$635,567,520	83.30%	
156	West Haven	\$623,197,300	\$8,004,780	\$357,161,590	\$365,166,370	\$258,030,930	41.40%	
157	Weston	\$194,258,500	\$1,160,600	\$0	\$1,160,600	\$193,097,900	99.40%	
158	Westport	\$1,194,772,900	\$192,392,900	\$31,571,500	\$223,964,400	\$970,808,500	81.25%	
159	Wethersfield	\$190,978,000	\$31,019,300	\$849,800	\$31,869,100	\$159,108,900	83.31%	
160	Willington	\$28,253,640	\$7,944,930	\$0	\$7,944,930	\$20,308,710	71.88%	
161	Wilton	\$434,299,320	\$15,573,390	\$0	\$15,573,390	\$418,725,930	96.41%	
162	Winchester	\$72,731,800	\$10,770,430	\$4,282,950	\$15,053,380	\$57,678,420	79.30%	
163	Windham	\$548,953,130	\$328,144,610	\$52,695,190	\$380,839,800	\$168,113,330	30.62%	
164	Windsor	\$257,393,780	\$8,450,470	\$0	\$8,450,470	\$248,943,310	96.72%	CAA - Bradley Airport - Addtl. Pymt. \$6,925
165	Windsor Locks	\$77,948,217	\$16,201,317	\$0	\$16,201,317	\$61,746,900	79.22%	CAA - Bradley Airport - Addtl. Pymt. \$3,319,686
166	Wolcott	\$74,781,400	\$346,050	\$0	\$346,050	\$74,435,350	99.54%	
167	Woodbridge	\$130,125,190	\$2,159,010	\$8,890	\$2,167,900	\$127,957,290	98.33%	
168	Woodbury	\$63,587,310	\$102,410	\$0	\$102,410	\$63,484,900	99.84%	
169	Woodstock	\$63,035,900	\$1,790,110	\$0	\$1,790,110	\$61,245,790	97.16%	
	TOTAL	\$53,880,745,943	\$9,005,036,490	\$9,226,284,038	\$18,231,320,528	\$35,649,425,415		