



STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT
INTERGOVERNMENTAL POLICY AND PLANNING DIVISION

March 7, 2019

The Honorable John W. Fonfara
The Honorable Jason Rojas
Co-Chairpersons, Finance, Revenue and Bonding Committee
Legislative Office Building
Room 3700
Hartford, CT 06106

Re: CGS 12-120a Legislative Report FY 2019

Dear Senator Fonfara and Representative Rojas:

The enclosed "Annual Report of State-wide Trends Related to Taxable Property and Exemptions from Property Tax on the 2017 Grand List" is respectfully submitted pursuant to Connecticut General Statutes Section 12-120a.

If you have any questions, please contact Martin Heft at Martin.Heft@ct.gov or 860.418.6355.

Very truly yours,

Jonathan Harris, Undersecretary
Intergovernmental Policy and Planning Division

Enclosure

C: Melissa McCaw Secretary, Office of Policy and Management
Kathleen Taylor, Office of Policy and Management
Martin Heft Office of Policy and Management
Carol Trinchitella, Collection Mgmt. Unit, CT State Library
Robert Wysock, OFA
Garey E. Coleman, Clerk of the Senate
Frederick Jortner, Clerk of the House
Stephanie D'Ambrose, OLR

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- Page 2 A summary of statewide trends covering a five-year period beginning with the October 1, 2013 Grand List. Table III shows the annual percentage change in tax exempt property, IV and V show the annual percentage changes in non-reimbursed and reimbursed tax exemptions.
- Page 3 Tables VI and VII show the percent change between the 2016 and 2017 Grand List for real property and personal property.
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- Page 6 A chart showing the percent of the 2017 Grand List by the following property types: Real Estate, Motor Vehicles, and Personal Property.

I. REAL PROPERTY		COUNT						ASSESSMENT							
		2013	2014	2015	2016	2017	2013	2014	2015	2016	2017				
Description															
Residential		0.19%	(1.28%)	0.75%	5.88%	(-8.72%)	(2.65%)	0.03%	0.04%	0.60%	1.07%				
Apartments		(5.24%)	0.86%	(3.78%)	7.09%	11.95%	(0.03%)	1.68%	22.40%	1.57%	7.02%				
Commercial		1.39%	(2.75%)	8.17%	(6.66%)	(-1.55%)	0.54%	0.43%	0.70%	1.14%	3.04%				
Industrial		(0.57%)	(1.67%)	11.36%	(11.53%)	(-2.15%)	(5.73%)	0.43%	0.47%	(0.69%)	0.54%				
Public Utility		1.83%	0.31%	1.73%	(2.69%)	(-0.19%)	(0.21%)	(3.99%)	5.51%	(19.03%)	17.62%				
Vacant Land		0.86%	(1.74%)	1.95%	0.87%	(-4.71%)	(7.52%)	(3.84%)	(8.03%)	8.45%	(3.03%)				
Land Use		2.61%	(1.57%)	(0.12%)	0.40%	0.11%	(2.28%)	(19.29%)	(46.01%)	4.55%	2.71%				
Timber Land		(71.54%)	18.75%	8.19%	(1.65%)	(-12.35%)	(28.88%)	27.95%	(3.28%)	66.33%	35.59%				
Total Real Property		0.27%	(1.35%)	1.15%	4.85%	(-7.75%)	(2.32%)	(0.01%)	0.40%	0.74%	1.50%				

II. PERSONAL PROP.		COUNT						ASSESSMENT						
		2013	2014	2015	2016	2017	2013	2014	2015	2016	2017			
Description														
Motor Vehicles:	Passenger	(0.28%)	0.34%	0.08%	2.02%	0.64%	2.45%	0.90%	1.42%	1.59%	1.39%			
	Commercial	(0.72%)	(0.65%)	1.57%	0.86%	(-0.04%)	3.61%	3.46%	8.54%	7.16%	4.49%			
	Combination	(0.39%)	(0.70%)	(1.35%)	(0.64%)	(-1.94%)	3.35%	2.08%	3.90%	2.89%	1.08%			
	Farm	0.64%	0.99%	(1.69%)	0.15%	(-1.93%)	2.44%	5.05%	7.40%	4.97%	(0.06%)			
	Other	(0.84%)	0.56%	(1.44%)	1.01%	0.91%	1.66%	2.27%	(3.71%)	(0.13%)	7.95%			
Non-Registered Vehicles		5.63%	(6.83%)	1.37%	(1.09%)	0.76%	7.90%	4.84%	6.16%	6.08%	6.79%			
Machinery		1.24%	6.80%	(1.66%)	(2.46%)	3.78%	5.43%	(4.45%)	(3.01%)	19.96%	(4.46%)			
Mfg. Mach. & Equip.		2.96%	14.78%	(14.59%)	(5.47%)	6.29%	5.77%	6.53%	3.04%	2.87%	3.32%			
Mobile Mfd. Homes		(7.06%)	2.97%	0.64%	(10.95%)	(-3.26%)	(6.77%)	3.81%	18.84%	(19.42%)	2.04%			
Commercial Furn. & Fixtures		(3.49%)	1.17%	(3.04%)	(5.54%)	0.39%	0.77%	4.00%	1.30%	(2.05%)	7.79%			
Electronic Data Processing		1.55%	1.76%	0.87%	(2.60%)	0.69%	2.16%	(1.07%)	2.12%	(4.82%)	(0.61%)			
Farm Mach./Tools		0.55%	(2.06%)	(0.41%)	0.07%	0.88%	3.17%	1.14%	2.07%	3.29%	3.33%			
Telecommunications Equip		2.67%	2.24%	(4.63%)	3.26%	(-0.75%)	16.98%	(2.14%)	(0.21%)	(1.84%)	(8.89%)			
Cables, Conduits		14.82%	(1.17%)	2.14%	1.96%	2.96%	3.11%	7.43%	13.60%	(0.43%)	11.37%			
Supplies		3.22%	(0.32%)	1.05%	0.01%	0.70%	0.71%	7.59%	(1.92%)	3.92%	6.37%			
All Other		2.48%	3.13%	0.73%	(0.14%)	2.49%	3.79%	6.94%	7.08%	4.11%	(3.39%)			
Penalty		4.40%	(2.22%)	0.50%	(0.10%)	1.29%	(5.01%)	10.26%	(2.75%)	(2.05%)	17.77%			
Total Personal Property		(0.20%)	0.31%	(0.44%)	1.05%	0.46%	2.95%	2.73%	3.47%	2.08%	3.37%			

III. TAX EXEMPT PROPERTY	ASSESSMENT						
	Description	2013	2014	2015	2016	2017	
Federal	(1.69%)	(0.05%)	(0.79%)	14.14%	3.52%		
State	4.40%	1.09%	9.46%	(4.60%)	(184.28%)		
Municipal	0.47%	0.39%	(1.37%)	4.14%	2.62%		
Volunteer Fire Dept.	(0.20%)	0.21%	0.28%	3.84%	4.83%		
Scientific, Educational, Literary, Historical, Charitable	(0.83%)	2.29%	5.50%	5.37%	2.85%		
Agriculture, Horticultural	(3.04%)	1.22%	(20.61%)	1.66%	0.19%		
Cemeteries	4.26%	1.35%	3.14%	2.88%	1.61%		
Religious	0.24%	0.11%	1.62%	1.87%	2.44%		
Hospitals & Sanitoriums	(3.98%)	12.11%	(6.34%)	38.48%	(99.57%)		
Veterans	(2.51%)	(2.11%)	2.78%	(0.78%)	(3.68%)		
American National Red Cross	13.74%	(13.14%)	2.08%	0.00%	3.51%		
Nonprofit Camps & Recreational Facilities	(0.12%)	(1.98%)	(0.25%)	1.92%	(0.26%)		
Railroad	0.45%	2.29%	0.37%	13.84%	(3.73%)		
Connecticut Housing Authority	3.04%	31.55%	6.06%	9.26%	31.64%		
Connecticut Resource Recovery Authority	0.24%	0.18%	0.10%	(21.88%)	(4.83%)		
Connecticut Airport Authority	100.00%	0.00%	(7.80%)	4.29%	0.00%		
Total Tax Exempt	2.91%	2.91%	0.02%	0.40%	1.83%		

IV. PERSONAL TAX EXEMPTIONS	COUNT						
	Description	2013	2014	2015	2016	2017	
Veterans	(4.85%)	(3.70%)	(4.83%)	(3.45%)	(4.90%)		
Blind	(3.72%)	(4.50%)	(0.99%)	(7.35%)	(9.20%)		
TOTAL	(4.83%)	(3.71%)	(4.77%)	(10.80%)	(4.96%)		

V. REIMBURSED TAX EXEMPTIONS	REIMBURSEMENT						
	Description	2013	2014	2015	2016	2017	
Additional Veterans - Total	(6.12%)	(5.50%)	(6.21%)	(8.30%)	(6.15%)		
No Income Requirement	0.00%	0.00%	0.00%	0.00%	0.00%		
Income Requirement	(6.12%)	(5.50%)	(6.21%)	(8.30%)	(6.15%)		
Totally Disabled Persons	(5.81%)	5.72%	(0.95%)	3.03%	(6.45%)		
Distressed Municipalities	12.13%	-7.31%	0.95%	(66.00%)	(1.20%)		

ASSESSMENT	REIMBURSEMENT						
	Description	2013	2014	2015	2016	2017	
State-Owned Property	0.00%	0.00%	(14.69%)	0.05%	7.20%		
Private Colleges & Hospitals	0.00%	0.00%	(2.00%)	2.75%	5.11%		

VI. REAL PROPERTY			COUNT			ASSESSMENT		
Description	2016	2017	Change	2016	2017	Change		
Residential:	1237809	1138493	(8.72%)	255,078,713,218	257,828,326,017	1.07%		
Commercial:	53917	53095	(1.55%)	46,621,221,403	48,085,264,093	3.04%		
Apartment:	9266	10523	11.95%	8,707,793,512	9,365,090,755	7.02%		
Industrial:	11605	11361	(2.15%)	9,746,860,510	9,799,874,156	0.54%		
Public Utility:	1601	1598	(0.19%)	764,071,893	927,543,123	17.62%		
Vacant Land:	75766	72361	(4.71%)	4,613,083,039	4,477,256,681	(3.03%)		
Land Use:	34631	34670	0.11%	545,497,824	560,682,543	2.71%		
Timber Land:	182	162	(12.35%)	2,964,163	2,186,116	(35.59%)		
TOTAL	1424777	1322263	(7.75%)	\$326,080,205,562	\$331,046,223,484	1.50%		

VII. PERSONAL PROPERTY			COUNT			ASSESSMENT		
Description	2016	2017	Change	2016	2017	Change		
Motor Vehicles:	2,253,228	2267706	0.64%	19,555,896,084	19,831,710,508	1.39%		
Passenger	64,651	64626	(0.04%)	1,127,937,051	1,181,013,193	4.49%		
Commercial	316,298	310264	(1.94%)	2,884,622,303	2,916,067,593	1.08%		
Combination	6,696	6569	(1.93%)	55,397,855	55,364,770	(0.06%)		
Farm	376,616	380089	0.91%	1,241,899,254	1,349,095,385	7.95%		
Other	12,084	12177	0.76%	251,753,852	270,095,358	6.79%		
Non-Reg. Vehicles	9,140	9499	3.78%	2,736,105,714	2,619,291,803	(4.46%)		
Machinery	283	302	6.29%	2,871,703	2,970,410	3.32%		
Mobile Manufactured Homes	4,334	4197	(3.26%)	4,575,459,949	4,670,932,434	2.04%		
Mfg Machinery & Equipment	134,849	135377	0.39%	5,028,409,196	5,453,142,424	7.79%		
Commercial Furniture & Fixtures	92,700	93348	0.69%	1,939,880,143	1,928,086,923	(0.61%)		
Electronic Data Processing	14,948	15081	0.88%	157,195,883	162,613,716	3.33%		
Farm Machinery & Tools	4,730	4695	(0.75%)	443,978,457	407,719,024	(8.89%)		
Telecommunications Equipment	2,193	2260	2.96%	7,398,322,715	8,347,454,168	11.37%		
Cables, Conduits	102,683	103410	0.70%	82,071,214	87,650,953	6.37%		
Supplies	56,611	58054	2.49%	2,881,003,419	2,786,574,675	(3.39%)		
All Other	55,636	56364	1.29%	259,898,394	316,059,449	17.77%		
Penalty	3,507,680	3,524,018	0.46%	50,622,703,186	52,385,842,786	3.37%		
TOTAL								

VIII. TAX EXEMPT PROPERTY - Non Reimbursed

Description	ASSESSMENT			Change
	2016	2017	2017	
Federal	\$ 1,548,083,700	\$ 1,604,555,500		3.52%
State	\$ 253,683,580	\$ 89,237,120		(184.28%)
Municipal	\$ 21,754,988,576	\$ 22,341,070,217		2.62%
Volunteer Fire Company	\$ 216,119,850	\$ 227,090,900		4.83%
Scientific, Educational, Literary, Historical, Charitable	\$ 6,059,448,968	\$ 6,237,274,671		2.85%
Agriculture & Horticultural	\$ 78,523,371	\$ 78,671,061		0.19%
Cemeteries	\$ 555,730,074	\$ 564,813,010		1.61%
Religious	\$ 4,488,223,303	\$ 4,600,275,707		2.44%
Hospitals & Sanitoriums	\$ 320,891,600	\$ 160,788,150		(99.57%)
Veterans	\$ 58,433,224	\$ 56,358,890		(3.68%)
American National Red Cross	\$ 17,852,000	\$ 18,501,080		3.51%
Nonprofit Camps & Recreational Facilities	\$ 441,410,791	\$ 440,284,961		(0.26%)
Railroad	\$ 121,951,790	\$ 117,571,922		(3.73%)
Connecticut Resource Recovery Authority	\$ 157,278,760	\$ 230,062,739		31.64%
Connecticut Housing Authority	\$ 63,269,230	\$ 60,353,860		(4.83%)
CT Airport Authority	\$ 931,463,290	\$ 931,463,290		0.00%
Total	\$ 37,067,352,107	\$ 37,758,373,078		1.83%

IX. PERSONAL TAX EXEMPTIONS - Non Reimbursed

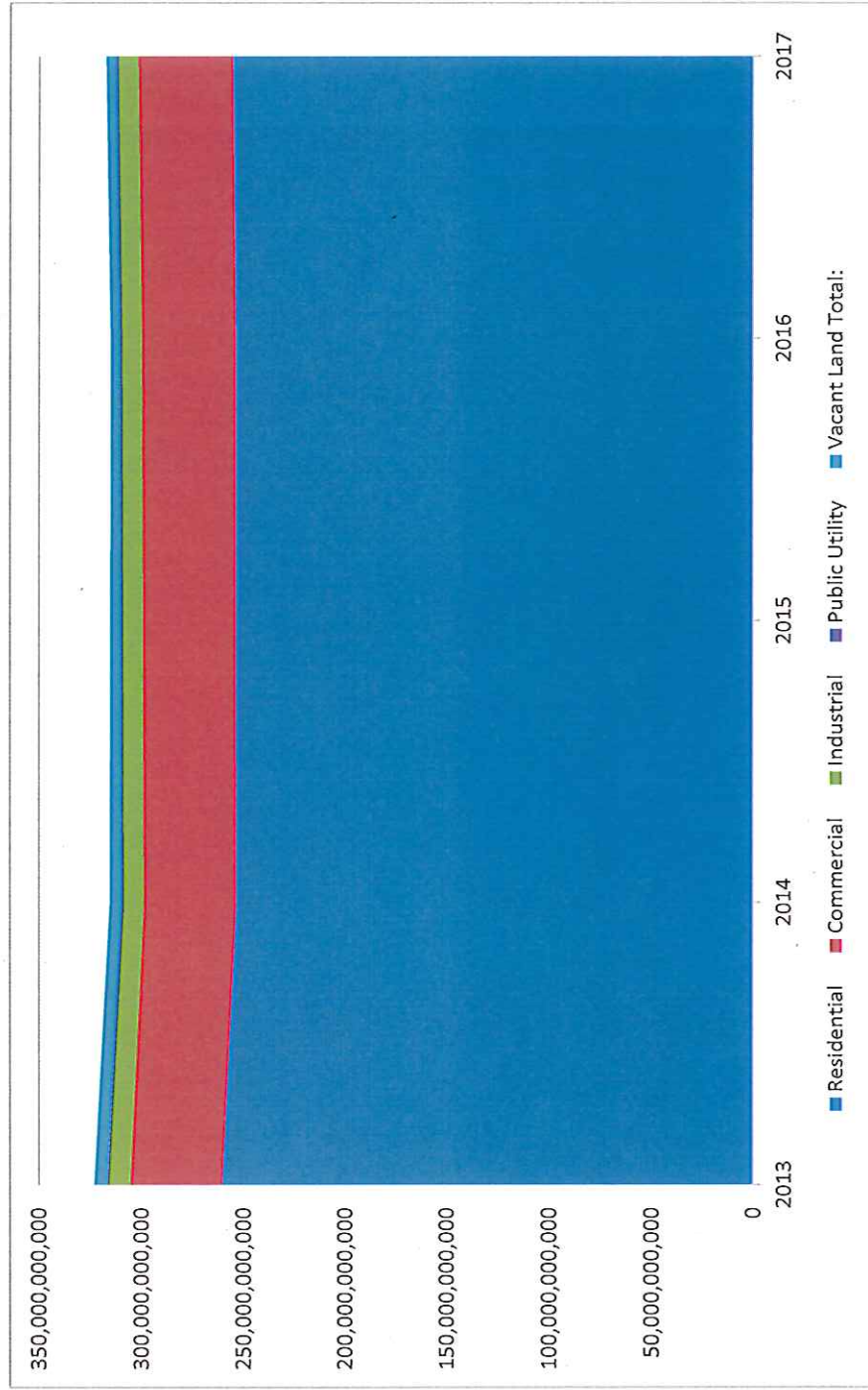
Description	COUNT			Change
	2016	2017	2017	
Veterans	145,232	138,446		(4.90%)
Blind	2,231	2,043		(9.20%)
TOTAL	147,463	140,489		(4.96%)

X. REIMBURSED TAX EXEMPTIONS

Description	COUNT			REIMBURSEMENT		
	2016	2017	Change	2016	2017	Change
	Veterans Exemption-Total	14,673	13823	(6.15%)	\$ 2,700,686	\$ 2,596,640
No Income Requirement	0	0	0.00%	\$ -	\$ -	0.00%
Income Requirement	14,673	13823	(6.15%)	\$ 2,700,686	\$ 2,596,640	(4.01%)
Distressed Municipalities	330	310	(6.45%)	\$ -	\$ 4,267,846	100.00%
Totally Disabled Exemptions	13,460	13301	(1.20%)	\$ 364,713	\$ 364,713	0.00%
TOTAL	28,463	27,434	(3.75%)	\$ 3,065,399	\$ 7,229,199	57.60%

Description	ASSESSMENT			REIMBURSEMENT		
	2016	2017	Change	2016	2017	Change
	State-Owned Property	\$9,743,320,105	\$10,499,779,835	7.20%	\$ 66,730,438	\$ 50,306,432
Private Colleges & General/C	\$11,019,305,032	\$11,613,239,061	5.11%	\$ 114,950,767	\$ 100,900,058	(13.93%)

Class/Year	2013	2014	2015	2016	2017
Residential	253,362,739,452	253,444,225,970	253,554,113,062	255,078,713,218	257,828,326,017
Commercial	45,574,274,798	45,768,989,348	46,088,412,375	46,621,221,403	48,085,264,093
Industrial	9,726,252,031	9,767,981,599	9,814,250,561	9,746,860,510	9,799,874,156
Public Utility	897,754,720	861,949,956	909,477,151	764,071,893	927,543,123
Vacant Land Total:	5,971,479,558	5,557,627,517	4,745,075,230	5,161,545,026	5,040,125,340
Vacant Land	4,775,822,140	4,592,199,900	4,223,422,407	4,613,083,039	4,477,256,681
Land Use (PA490)	1,194,850,823	964,395,612	520,654,678	545,497,824	560,682,543
Ten Mill Forest	806,595	1,032,005	998,145	2,964,163	2,186,116



	Real Estate	Motor Vehicles	Personal Property
Residential	257,828,326,017	19,831,710,508	270,095,358
Commercial	48,085,264,093	1,181,013,193	2,619,291,803
Apartment	9,365,090,755	2,916,067,593	2,970,410
Industrial	9,799,874,156	55,364,770	4,670,932,434
Public Utility	927,543,123	1,349,095,385	5,453,142,424
Vacant Land	4,477,256,681		1,928,086,923
Land Use	560,682,543		162,613,716
Ten Mill	2,186,116		407,719,024
			8,347,454,168
			87,650,953
			2,786,574,675
			316,059,449
			25% Penalty
Gross Total	331,046,223,484	25,333,251,449	27,052,591,337
Exemptions			
Additional Vets (B)	129,607,434	15,576,040	601,740
Totally Disabled (D)	10,055,933	9,607,006	860,880
Veterans (A & C)	563,356,317	75,612,432	611,019
Blind (F)	5,909,066	156,130	3,000
Other	552,067,860	218,569,204	6,213,857,675
Total Exemptions	1,260,996,610	319,520,812	6,215,934,314
Net Total	Real Estate 329,785,226,874	Motor Vehicles 25,013,730,637	Personal Property 20,836,657,023

