



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

March 1, 2021

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

Re: **CGS 12-120a Legislative Report FY 2021**

Dear Senator Fonfara and Representative Scanlon:

The enclosed "Annual Report of State-wide Trends Related to Taxable Property and Exemptions from Property Tax on the 2019 Grand List" is respectfully submitted pursuant to Connecticut General Statutes Section 12-120a.

If you have any questions, please contact me at [Martin.Heft@ct.gov](mailto:Martin.Heft@ct.gov) or 860.418.6355.

Sincerely,

Martin L. Heft, Acting Undersecretary  
Intergovernmental Policy and Planning Division

Enclosure

C: Melissa McCaw, Office of Policy and Management Secretary  
Kathleen Taylor, Office of Policy and Management  
Michael Jefferson, Clerk of the Senate  
Frederick Jortner, Clerk of the House  
Robert Wysock, Office of Fiscal Analysis  
Jennifer Bernier, Office of Legislative Research  
Stepanie D'Ambrose, Office of Legislative Research  
Carol Trinchitella, Collection Mgmt. Unit, CT State Library

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### PROPERTY ASSESSMENT & EXEMPTION TRENDS

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- Page 2      A summary of statewide trends covering a five-year period beginning with the October 1, 2015 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 2018 and 2019 Grand List for real property and personal property.
- Page 4      Tables VIII through X provide the percent change occurring between the 2018 and 2019 Grand List for non-reimbursed tax exempt property and reimbursed tax exemptions.

### CHARTS

- Page 5      Chart showing real property assessment trends, that is, assessed value growth from 2015-2019 in residential, commercial, industrial, public utility, and vacant land.
- Page 6      A chart showing the percent of the 2019 Grand List by the following property types: Real Estate, Motor Vehicles, and Personal Property.



I. REAL PROPERTY	COUNT					ASSESSMENT				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
<i>Description</i>										
Residential	0.75%	5.88%	(-8.72%)	(-2.47%)	(2.47%)	0.04%	0.60%	1.07%	0.40%	0.64%
Apartments	(3.78%)	7.09%	(-3.17%)	(-3.17%)	(25.43%)	22.40%	1.57%	7.02%	6.71%	1.32%
Commercial	8.17%	(6.66%)	(-1.55%)	0.43%	(4.73%)	0.70%	1.14%	3.04%	2.49%	5.23%
Industrial	11.36%	(11.53%)	(-2.15%)	0.87%	(5.11%)	0.47%	(0.69%)	0.54%	4.37%	1.76%
Public Utility	1.73%	(2.69%)	(-0.19%)	0.56%	9.71%	5.51%	(19.03%)	17.62%	7.61%	(9.89%)
Vacant Land	1.95%	0.87%	(-4.71%)	0.58%	(3.75%)	(8.03%)	8.45%	(3.03%)	0.62%	(2.45%)
Land Use	(0.12%)	0.40%	0.11%	(-0.13%)	(0.71%)	(46.01%)	4.55%	2.71%	3.89%	(7.71%)
Timber Land	8.19%	(1.65%)	(-12.35%)	(-4.32%)	1.29%	(3.28%)	66.33%	35.59%	0.01%	6.76%
<b>Total Real Property</b>	<b>1.15%</b>	<b>4.85%</b>	<b>(-7.75%)</b>	<b>0.15%</b>	<b>(2.77%)</b>	<b>0.40%</b>	<b>0.74%</b>	<b>1.50%</b>	<b>1.03%</b>	<b>0.83%</b>

II. PERSONAL PROP.	COUNT					ASSESSMENT				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
<i>Description</i>										
Motor Vehicles:										
Passenger	0.08%	2.02%	0.64%	0.07%	0.59%	1.42%	1.59%	1.39%	2.00%	3.09%
Commercial	1.57%	0.86%	(-0.04%)	0.98%	2.18%	8.54%	7.16%	4.49%	8.04%	7.34%
Combination	(1.35%)	(0.64%)	(-1.94%)	(-2.69%)	(2.01%)	3.90%	2.89%	1.08%	(-1.25%)	1.24%
Farm	(1.69%)	0.15%	(-1.93%)	0.14%	0.50%	7.40%	4.97%	(0.06%)	(-0.45%)	2.28%
Other	(1.44%)	1.01%	0.91%	(-27.27%)	37.17%	(3.71%)	(0.13%)	7.95%	(-5.13%)	2.07%
Non-Registered Vehicles	1.37%	(1.09%)	0.76%	0.18%	3.25%	6.16%	6.08%	6.79%	7.51%	19.32%
Machinery	(1.66%)	(2.46%)	3.78%	2.41%	2.43%	(3.01%)	19.96%	(4.46%)	10.23%	2.35%
Mfg. Mach. & Equip.	(14.59%)	(5.47%)	6.29%	4.46%	(3.27%)	3.04%	2.87%	3.32%	5.08%	(1.54%)
Mobile Mfd. Homes	0.64%	(10.95%)	(-3.26%)	(-8.94%)	(0.48%)	18.84%	(19.42%)	2.04%	(-15.59%)	4.03%
Commercial Furn. & Fixtures	(3.04%)	(5.54%)	0.39%	(-0.46%)	0.08%	1.30%	(2.05%)	7.79%	2.24%	5.50%
Electronic Data Processing	0.87%	(2.60%)	0.69%	(-0.10%)	0.78%	2.12%	(4.82%)	(0.61%)	2.19%	0.05%
Farm Mach./Tools	(0.41%)	0.07%	0.88%	(-0.06%)	0.79%	2.07%	3.29%	3.33%	(-1.93%)	7.90%
Telecommunications Equip	(4.63%)	3.26%	(-0.75%)	5.69%	4.31%	(0.21%)	(1.84%)	(8.89%)	0.90%	11.63%
Cables, Conduits	2.14%	1.96%	2.96%	2.30%	(4.20%)	13.60%	(0.43%)	11.37%	8.17%	7.98%
Supplies	1.05%	0.01%	0.70%	0.57%	(0.25%)	(1.92%)	3.92%	6.37%	5.31%	4.05%
All Other	0.73%	(0.14%)	2.49%	1.94%	1.18%	7.08%	4.11%	(3.39%)	3.79%	7.34%
Penalty	0.50%	(0.10%)	1.29%	(-0.95%)	3.99%	(2.75%)	(2.05%)	17.77%	(-8.76%)	15.46%
<b>Total Personal Property</b>	<b>(0.44%)</b>	<b>1.05%</b>	<b>0.46%</b>	<b>(-3.08%)</b>	<b>3.39%</b>	<b>3.47%</b>	<b>2.08%</b>	<b>3.37%</b>	<b>3.50%</b>	<b>4.52%</b>



III. TAX EXEMPT PROPERTY <i>Description</i>	ASSESSMENT				
	2015	2016	2017	2018	2019
Federal	(0.79%)	14.14%	3.52%	(1.33%)	(0.05%)
State	9.46%	(4.60%)	(184.28%)	0.00%	1.09%
Municipal	(1.37%)	4.14%	2.62%	3.01%	0.39%
Volunteer Fire Dept.	0.28%	3.84%	4.83%	0.66%	0.21%
Scientific, Educational, Literary, Historical, Charitable	5.50%	5.37%	2.85%	1.51%	2.29%
Agriculture, Horticultural	(20.61%)	1.66%	0.19%	0.94%	1.22%
Cemeteries	3.14%	2.88%	1.61%	3.05%	1.35%
Religious	1.62%	1.87%	2.44%	1.83%	0.11%
Hospitals & Sanitoriums	(6.34%)	38.48%	(99.57%)	3.37%	12.11%
Veterans	2.78%	(0.78%)	(3.68%)	6.24%	(2.11%)
American National Red Cross	2.08%	0.00%	3.51%	(4.65%)	(13.14%)
Nonprofit Camps & Recreational Facilities	(0.25%)	1.92%	(0.26%)	1.99%	(1.98%)
Railroad	0.37%	13.84%	(3.73%)	2.43%	2.29%
Connecticut Housing Authority	6.06%	9.26%	31.64%	6.55%	31.55%
Connecticut Resource Recovery Authority	0.10%	(21.88%)	(4.83%)	0.12%	0.18%
Connecticut Airport Authority	(7.80%)	4.29%	0.00%	39.69%	0.00%
<b>Total Tax Exempt</b>	<b>0.02%</b>	<b>0.40%</b>	<b>1.83%</b>	<b>3.28%</b>	<b>2.91%</b>

IV. PERSONAL TAX EXEMPTIONS <i>Description</i>	COUNT					ASSESSMENT				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Veterans	(4.83%)	(3.45%)	(4.90%)	(26.00%)	(4.67%)	(2.92%)	(0.13%)	(3.41%)	(4.39%)	(0.58%)
Blind	(0.99%)	(7.35%)	(9.20%)	(8.21%)	(10.80%)	(1.77%)	(4.57%)	(6.87%)	(13.89%)	(4.08%)
<b>TOTAL</b>	<b>(4.77%)</b>	<b>(10.80%)</b>	<b>(4.96%)</b>	<b>(25.70%)</b>	<b>(4.75%)</b>	<b>(2.91%)</b>	<b>(0.18%)</b>	<b>(3.45%)</b>	<b>(4.50%)</b>	<b>(0.62%)</b>

V. REIMBURSED TAX EXEMPTIONS <i>Description</i>	COUNT					REIMBURSEMENT				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Additional Veterans - Total	(6.21%)	(8.30%)	(6.15%)	(10.65%)	(9.62%)	(4.12%)	(2.80%)	(4.01%)	(8.68%)	(2.26%)
No Income Requirement	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Income Requirement	(6.21%)	(8.30%)	(6.15%)	(10.65%)	(9.62%)	(4.12%)	(2.80%)	(4.01%)	(8.68%)	(2.26%)
Totally Disabled Persons	(0.95%)	3.03%	(6.45%)	(2.51%)	(1.88%)	(6.48%)	(100.00%)	100.00%	0.00%	0.00%
Distressed Municipalities	0.95%	(66.00%)	(1.20%)	(11.51%)	(4.12%)	(11.97%)	(2.56%)	0.00%	(31.77%)	(8.34%)

PILOT <i>Description</i>	ASSESSMENT					REIMBURSEMENT				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
State-Owned Property	(14.69%)	0.05%	7.20%	1.30%	1.70%	2.22%	(6.93%)	(-32.65%)	8.44%	0.00%
Private Colleges & Hospitals	(2.00%)	2.75%	5.11%	3.21%	2.73%	1.62%	(6.93%)	(-13.93%)	7.09%	0.00%

VI. REAL PROPERTY		COUNT			ASSESSMENT		
Description	2018	2019	Change	2018	2019	Change	
Residential:	1140087	1111941	(2.47%)	\$ 258,849,877,821	\$ 260,517,012,492	0.64%	
Commercial:	53322	50798	(4.73%)	\$ 49,283,412,738	\$ 49,933,047,251	1.32%	
Apartment:	10189	7598	(25.43%)	\$ 9,993,130,475	\$ 10,516,000,904	5.23%	
Industrial:	11460	10874	(5.11%)	\$ 10,227,766,007	\$ 10,408,168,249	1.76%	
Public Utility:	1607	1763	9.71%	\$ 998,091,243	\$ 899,366,676	(9.89%)	
Vacant Land:	72779	70047	(3.75%)	\$ 4,505,224,063	\$ 4,394,837,977	(2.45%)	
Land Use:	34626	34380	(0.71%)	\$ 582,510,877	\$ 537,584,405	(7.71%)	
Timber Land:	155	157	1.29%	\$ 2,186,346	\$ 2,334,226	6.76%	
<b>TOTAL</b>	<b>1324225</b>	<b>1287558</b>	<b>(2.77%)</b>	<b>\$334,442,199,570</b>	<b>\$337,208,352,180</b>	<b>0.83%</b>	

VII. PERSONAL PROPERTY		COUNT			ASSESSMENT		
Description	2018	2019	Change	2018	2019	Change	
Motor Vehicles:	2269195	2282550	0.59%	\$ 20,228,640,032	\$ 20,854,085,622	3.09%	
Passenger	65258	66681	2.18%	\$ 1,275,978,443	\$ 1,369,650,370	7.34%	
Commercial	301916	295857	(2.01%)	\$ 2,879,614,284	\$ 2,915,314,562	1.24%	
Combination	6578	6611	0.50%	\$ 55,116,375	\$ 56,372,141	2.28%	
Farm	276441	379198	37.17%	\$ 1,279,914,985	\$ 1,306,385,168	2.07%	
Other	12199	12595	3.25%	\$ 290,382,440	\$ 346,487,160	19.32%	
Non-Reg. Vehicles	9728	9964	2.43%	\$ 2,887,359,920	\$ 2,955,148,246	2.35%	
Machinery	275	266	(3.27%)	\$ 2,507,351	\$ 2,468,640	(1.54%)	
Mobile Manufactured Homes	4384	4363	(0.48%)	\$ 4,908,193,570	\$ 5,106,053,942	4.03%	
Mfg Machinery & Equipment	134755	134857	0.08%	\$ 5,575,134,907	\$ 5,881,523,251	5.50%	
Commercial Furniture & Fixtures	93255	93980	0.78%	\$ 1,970,228,329	\$ 1,971,306,834	0.05%	
Electronic Data Processing	15072	15191	0.79%	\$ 159,467,616	\$ 172,065,563	7.90%	
Farm Machinery & Tools	4962	5176	4.31%	\$ 404,049,442	\$ 451,057,020	11.63%	
Telecommunications Equipment	2312	2215	(4.20%)	\$ 9,029,682,792	\$ 9,750,351,374	7.98%	
Cables, Conduits	103995	103731	(0.25%)	\$ 92,301,115	\$ 96,039,852	4.05%	
Supplies	59181	59877	1.18%	\$ 2,892,073,874	\$ 3,104,209,610	7.34%	
All Other	55827	58055	3.99%	\$ 288,368,034	\$ 332,961,260	15.46%	
Penalty	3415333	3531167	3.39%	\$ 54,219,013,509	\$ 56,671,480,615	4.52%	
<b>TOTAL</b>							



**VIII. TAX EXEMPT PROPERTY - Non Reimbursed**

Description	ASSESSMENT			Change
	2018	2019	2019	
Federal	\$ 1,583,282,430	\$ 1,542,588,820		(2.57%)
State - Highway not used	\$ 89,237,120	\$ 268,726,810		201.14%
Municipal	\$ 24,023,573,917	\$ 23,820,371,374		(0.85%)
Volunteer Fire Company	\$ 228,597,350	\$ 226,021,635		(1.13%)
Scientific, Educational, Literary, Historical, Charitable	\$ 6,331,150,423	\$ 6,378,318,987		0.75%
Agriculture & Horticultural	\$ 79,410,331	\$ 79,645,081		0.30%
Cemeteries	\$ 582,032,908	\$ 561,591,988		(3.51%)
Religious	\$ 4,684,299,953	\$ 4,718,916,977		0.74%
Hospitals & Sanitoriums	\$ 166,200,860	\$ 182,244,270		9.65%
Veterans	\$ 59,878,208	\$ 57,935,010		(3.25%)
American National Red Cross	\$ 17,640,710	\$ 17,640,710		0.00%
Nonprofit Camps & Recreational Facilities	\$ 449,030,277	\$ 449,724,537		0.15%
Railroad	\$ 120,434,362	\$ 120,532,192		0.08%
Connecticut Resource Recovery Authority	\$ 230,328,209	\$ 229,113,609		(0.53%)
Connecticut Housing Authority	\$ 64,306,480	\$ 46,521,300		(27.66%)
CT Airport Authority	\$ 1,301,121,460	\$ 1,301,121,460		0.00%
<b>TOTAL</b>	<b>\$ 40,010,524,998</b>	<b>\$ 40,001,014,760</b>		<b>(0.02%)</b>

**IX. PERSONAL TAX EXEMPTIONS - Non Reimbursed**

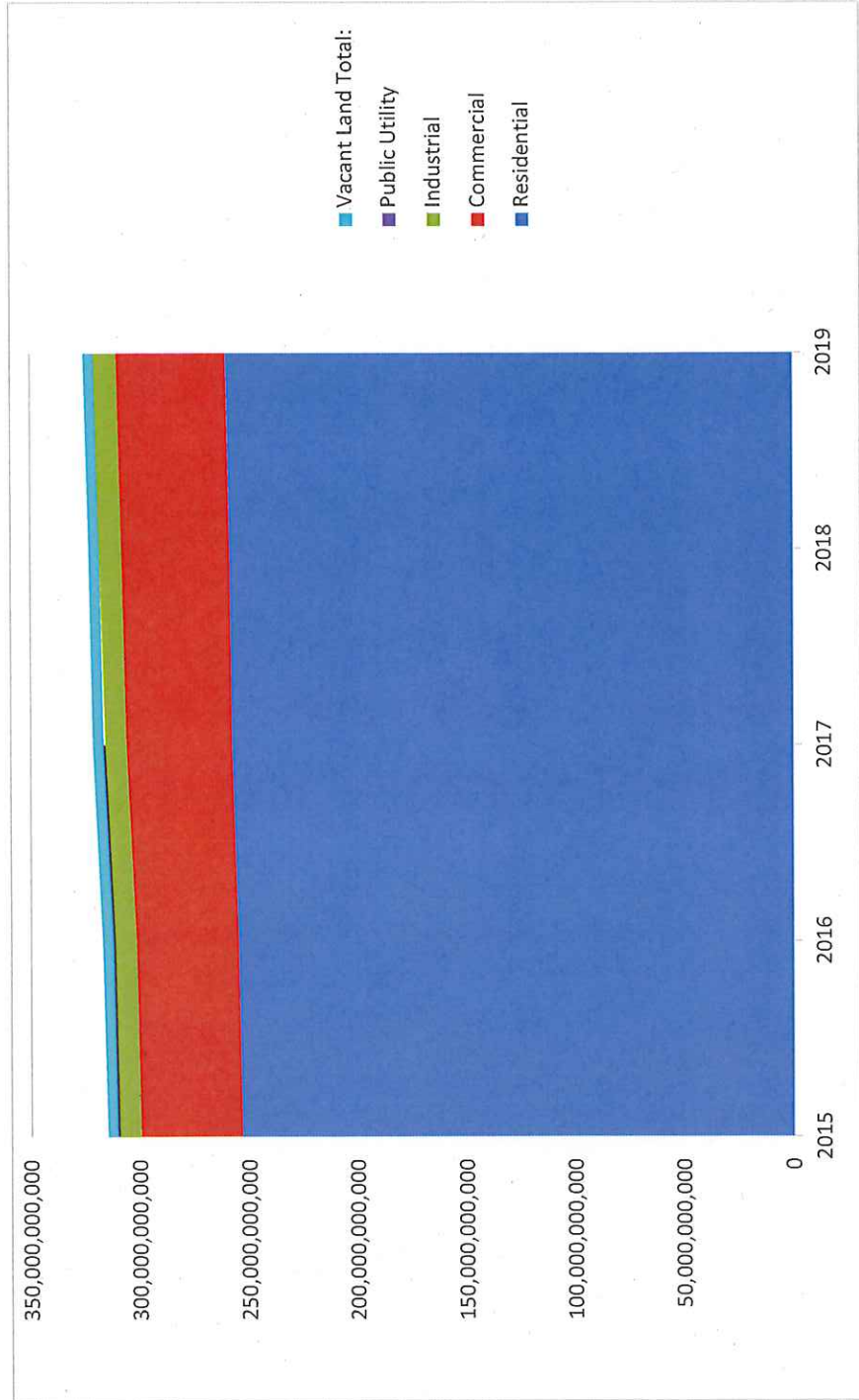
Description	COUNT			Change
	2018	2019	2019	
Veterans	130,540	124,717	\$ 473,579,340	(4.67%)
Blind	1,888	1,704	\$ 5,328,000	(10.80%)
<b>TOTAL</b>	<b>132,428</b>	<b>126,421</b>	<b>\$ 478,907,340</b>	<b>(4.75%)</b>

**X. REIMBURSED TAX EXEMPTIONS**

Description	COUNT			REIMBURSEMENT		
	2018	2019	Change	2018	2019	Change
Veterans Exemption-Total	12493	11397	(9.62%)	\$ 2,389,169	\$ 2,336,255	(2.26%)
No Income Requirement	0	0	0.00%	\$ -	\$ -	0.00%
Income Requirement	12493	11397	(9.62%)	\$ 2,389,169	\$ 2,336,255	(2.26%)
Distressed Municipalities	278	267	(4.12%)	\$ 6,824,398	\$ 6,299,325	(8.34%)
Totally Disabled Exemptions	12975	12736	(1.88%)	\$ 364,713	\$ 364,713	0.00%
<b>TOTAL</b>	<b>25,746</b>	<b>24,400</b>	<b>(5.52%)</b>	<b>\$ 9,578,280</b>	<b>\$ 9,000,293</b>	<b>(6.42%)</b>

Description	ASSESSMENT			REIMBURSEMENT		
	2018	2019	Change	2018	2019	Change
State-Owned Property	\$10,637,781,252	\$10,821,337,065	1.70%	\$ 54,944,031	\$ 54,944,031	0.00%
Private Colleges & General/Chronic Disease Hospitals	\$11,998,905,110	\$12,335,764,518	2.73%	\$ 105,889,432	\$ 105,889,432	0.00%

Class/Year	2015	2016	2017	2018	2019
Residential	253,554,113,062	255,078,713,218	257,828,326,017	258,849,877,821	260,517,012,492
Commercial	46,088,412,375	46,621,221,403	48,085,264,093	49,283,412,738	49,933,047,251
Industrial	9,814,250,561	9,746,860,510	9,799,874,156	10,227,766,007	10,408,168,249
Public Utility	909,477,151	764,071,893	927,543,123	998,091,243	899,366,676
Vacant Land Total:	4,745,075,230	5,161,545,026	5,040,125,340	5,089,921,286	4,934,756,608
Vacant Land	4,223,422,407	4,613,083,039	4,477,256,681	4,505,224,063	4,394,837,977
Land Use (PA490)	520,654,678	545,497,824	560,682,543	582,510,877	537,584,405
Ten Mill Forest	998,145	2,964,163	2,186,116	2,186,346	2,334,226





	Real Estate	Motor Vehicles	Personal Property
Residential	260,517,012,492	\$ 20,854,085,622	\$ 346,487,160
Commercial	49,933,047,251	\$ 1,369,650,370	\$ 2,955,148,246
Apartment	\$ 10,516,000,904	\$ 2,915,314,562	\$ 2,468,640
Industrial	10,408,168,249	\$ 56,372,141	\$ 5,106,053,942
Public Utility	899,366,676	\$ 1,306,385,168	\$ 5,881,523,251
Vacant Land	4,394,837,977		\$ 1,971,306,834
Land Use	537,584,405		\$ 172,065,563
Ten Mill	2,334,226		\$ 451,057,020
			\$ 9,750,351,374
			\$ 96,039,852
			\$ 3,104,209,610
			\$ 332,961,260
			25% Penalty
<b>Gross Total</b>	<b>337,208,352,180</b>	<b>26,501,807,863</b>	<b>30,169,672,752</b>

**Exemptions**

Additional Vets (B)	128,071,404	14,808,339	13,682
Totally Disabled (D)	9,659,131	10,232,657	449,620
Veterans (A & C)	540,461,403	73,235,617	30,482
Blind (F)	5,119,000	183,890	612,843
Other	1,330,056,742	365,430,969	6,611,610,878
<b>Total Exemptions</b>	<b>2,013,367,680</b>	<b>463,891,472</b>	<b>6,612,717,505</b>
	<b>Real Estate</b>	<b>Motor Vehicles</b>	<b>Personal Property</b>
<b>Net Total</b>	<b>335,194,984,500</b>	<b>26,037,916,391</b>	<b>23,556,955,247</b>

