



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

March 1, 2022

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 2022**

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 2020 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 or 860.418.6355.

Sincerely,

Martin L. Heft, 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

INDEX OF TABLES

PROPERTY ASSESSMENT & EXEMPTION TRENDS

- Page 1 A summary of statewide trends covering a five-year period beginning with the October 1, 2016 Grand List. Tables I and II show the annual percentage change in the number and assessed value for real property and personal property.
- Page 2 A summary of statewide trends covering a five-year period beginning with the October 1, 2016 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 2019 and 2020 Grand List for real property and personal property.
- Page 4 Tables VIII through X provide the percent change occurring between the 2019 and 2020 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 2016-2020 in residential, commercial, industrial, public utility, and vacant land.
- Page 6 A chart showing the percent of the 2020 Grand List by the following property types: Real Estate, Motor Vehicles, and Personal Property.

I. REAL PROPERTY Description	COUNT					ASSESSMENT				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Residential	5.88%	(-8.72%)	(-2.47%)	(2.47%)	3.02%	0.60%	1.07%	0.40%	0.64%	1.30%
Apartments	7.09%	11.95%	(-3.17%)	(25.43%)	4.24%	1.57%	7.02%	6.71%	1.32%	1.31%
Commercial	(6.66%)	(-1.55%)	0.43%	(4.73%)	6.29%	1.14%	3.04%	2.49%	5.23%	7.32%
Industrial	(11.53%)	(-2.15%)	0.87%	(5.11%)	6.54%	(0.69%)	0.54%	4.37%	1.76%	3.05%
Public Utility	(2.69%)	(-0.19%)	0.56%	9.71%	24.33%	(19.03%)	17.62%	7.61%	(9.89%)	10.44%
Vacant Land	0.87%	(-4.71%)	0.58%	(3.75%)	1.28%	8.45%	(3.03%)	0.62%	(2.45%)	0.27%
Land Use	0.40%	0.11%	(-0.13%)	(0.71%)	(0.58%)	4.55%	2.71%	3.89%	(7.71%)	1.12%
Timber Land	(1.65%)	(-12.35%)	(-4.32%)	1.29%	(7.64%)	66.33%	35.59%	0.01%	6.76%	0.76%
Total Real Property	4.85%	(-7.75%)	0.15%	(2.77%)	2.95%	0.74%	1.50%	1.03%	0.83%	1.55%

II. PERSONAL PROP. Description	COUNT					ASSESSMENT				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Motor Vehicles:										
Passenger	2.02%	0.64%	0.07%	0.59%	(4.32%)	1.59%	1.39%	2.00%	3.09%	5.57%
Commercial	0.86%	(-0.04%)	0.98%	2.18%	(7.71%)	7.16%	4.49%	8.04%	7.34%	(4.84%)
Combination	(0.64%)	(-1.94%)	(-2.69%)	(2.01%)	(5.94%)	2.89%	1.08%	(-1.25%)	1.24%	5.95%
Farm	0.15%	(-1.93%)	0.14%	0.50%	(3.19%)	4.97%	(0.06%)	(-0.45%)	2.28%	6.32%
Other	1.01%	0.91%	(-27.27%)	37.17%	(4.60%)	(0.13%)	7.95%	(-5.13%)	2.07%	(0.79%)
Non-Registered Vehicles	(1.09%)	0.76%	0.18%	3.25%	3.64%	6.08%	6.79%	7.51%	19.32%	14.08%
Machinery	(2.46%)	3.78%	2.41%	2.43%	(89.85%)	19.96%	(4.46%)	10.23%	2.35%	(1.87%)
Mfg. Mach. & Equip.	(5.47%)	6.29%	4.46%	(3.27%)	9.02%	2.87%	3.32%	5.08%	(1.54%)	36.63%
Mobile Mfd. Homes	(10.95%)	(-3.26%)	(-8.94%)	(0.48%)	(2.06%)	(19.42%)	2.04%	(-15.59%)	4.03%	3.04%
Commercial Furn. & Fixtures	(5.54%)	0.39%	(-0.46%)	0.08%	(1.05%)	(2.05%)	7.79%	2.24%	5.50%	(0.19%)
Electronic Data Processing	(2.60%)	0.69%	(-0.10%)	0.78%	(0.03%)	(4.82%)	(0.61%)	2.19%	0.05%	(2.11%)
Farm Mach./Tools	0.07%	0.88%	(-0.06%)	0.79%	(0.30%)	3.29%	3.33%	(-1.93%)	7.90%	7.25%
Telecommunications Equip	3.26%	(-0.75%)	5.69%	4.31%	39.53%	(1.84%)	(8.89%)	0.90%	11.63%	19.88%
Cables, Conduits	1.96%	2.96%	2.30%	(4.20%)	(3.39%)	(0.43%)	11.37%	8.17%	7.98%	5.54%
Supplies	0.01%	0.70%	0.57%	(0.25%)	(0.95%)	3.92%	6.37%	5.31%	4.05%	60.20%
All Other	(0.14%)	2.49%	1.94%	1.18%	3.27%	4.11%	(3.39%)	7.34%	7.02%	7.02%
Penalty	(0.10%)	1.29%	(-0.95%)	3.99%	5.97%	(2.05%)	17.77%	(-8.76%)	15.46%	14.16%
Total Personal Property	1.05%	0.46%	(-3.08%)	3.39%	(4.04%)	2.08%	3.37%	3.50%	4.52%	4.10%

III. TAX EXEMPT PROPERTY Description	ASSESSMENT				
	2016	2017	2018	2019	2020
Federal	14.14%	3.52%	(1.33%)	(2.57%)	(0.57%)
State	(4.60%)	(184.28%)	0.00%	201.14%	0.97%
Municipal	4.14%	2.62%	3.01%	(0.85%)	(3.01%)
Volunteer Fire Dept.	3.84%	4.83%	0.66%	(1.13%)	1.77%
Scientific, Educational, Literary, Historical, Charitable	5.37%	2.85%	1.51%	0.75%	2.23%
Agriculture, Horticultural	1.66%	0.19%	0.94%	0.30%	(0.26%)
Cemeteries	2.88%	1.61%	3.05%	(3.51%)	(1.11%)
Religious	1.87%	2.44%	1.83%	0.74%	(2.26%)
Hospitals & Sanitoriums	38.48%	(99.57%)	3.37%	9.65%	(7.71%)
Veterans	(0.78%)	(3.68%)	6.24%	(3.25%)	(1.44%)
American National Red Cross	0.00%	3.51%	(4.65%)	0.00%	0.28%
Nonprofit Camps & Recreational Facilities	1.92%	(0.26%)	1.99%	0.15%	(1.80%)
Railroad	13.84%	(3.73%)	2.43%	0.08%	(0.45%)
Connecticut Housing Authority	9.26%	31.64%	6.55%	(0.53%)	0.25%
Connecticut Resource Recovery Authority	(21.88%)	(4.83%)	0.12%	(27.66%)	0.00%
Connecticut Airport Authority	4.29%	0.00%	39.69%	0.00%	0.00%
Total Tax Exempt	0.40%	1.83%	3.28%	(0.02%)	(1.79%)

IV. PERSONAL TAX EXEMPTIONS Description	COUNT					ASSESSMENT				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Veterans	(3.45%)	(4.90%)	(26.00%)	(4.67%)	(6.13%)	(0.13%)	(3.41%)	(4.39%)	(0.58%)	(6.68%)
Blind	(7.35%)	(9.20%)	(8.21%)	(10.80%)	(0.59%)	(4.57%)	(6.87%)	(13.89%)	(4.08%)	(2.62%)
TOTAL	(10.80%)	(4.96%)	(25.70%)	(4.75%)	(6.05%)	(0.18%)	(3.45%)	(4.50%)	(0.62%)	(6.63%)

V. REIMBURSED TAX EXEMPTIONS Description	COUNT					REIMBURSEMENT				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
Additional Veterans - Total	(8.30%)	(6.15%)	(10.65%)	(9.62%)	(13.92%)	(2.80%)	(4.01%)	(8.68%)	(2.26%)	(13.07%)
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	(8.30%)	(6.15%)	(10.65%)	(9.62%)	(13.92%)	(2.80%)	(4.01%)	(8.68%)	(2.26%)	(13.07%)
Totally Disabled Persons	3.03%	(6.45%)	(2.51%)	(1.88%)	(8.54%)	(100.00%)	100.00%	0.00%	0.00%	(10.78%)
Distressed Municipalities	(66.00%)	(1.20%)	(11.51%)	(4.12%)	(3.87%)	(2.56%)	0.00%	(31.77%)	(8.34%)	(0.09%)

PILOT Description	ASSESSMENT					REIMBURSEMENT				
	2016	2017	2018	2019	2020	2016	2017	2018	2019	2020
State-Owned Property	0.05%	7.20%	1.30%	1.70%	0.60%	(6.93%)	(-32.65%)	8.44%	0.00%	0.00%
Private Colleges & Hospitals	2.75%	5.11%	3.21%	2.73%	4.02%	(6.93%)	(-13.93%)	7.09%	0.00%	2.85%
TIERED PILOT (MRSA)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

VI. REAL PROPERTY	COUNT			ASSESSMENT		
	2019	2020	Change	2019	2020	Change
<i>Description</i>						
Residential:	1111941	1145510	3.02%	\$ 260,517,012,492	\$ 263,896,516,779	1.30%
Commercial:	50798	52950	4.24%	\$ 49,933,047,251	\$ 50,589,566,055	1.31%
Apartment:	7598	8076	6.29%	\$ 10,516,000,904	\$ 11,286,117,582	7.32%
Industrial:	10874	11585	6.54%	\$ 10,408,168,249	\$ 10,726,098,517	3.05%
Public Utility:	1763	2192	24.33%	\$ 899,366,676	\$ 993,270,057	10.44%
Vacant Land:	70047	70941	1.28%	\$ 4,394,837,977	\$ 4,406,904,222	0.27%
Land Use:	34380	34181	(0.58%)	\$ 537,584,405	\$ 543,617,209	1.12%
Timber Land:	157	145	(7.64%)	\$ 2,334,226	\$ 2,351,950	0.76%
TOTAL	1287558	1325580	2.95%	\$337,208,352,180	\$342,444,442,371	1.55%

VII. PERSONAL PROPERTY	COUNT			ASSESSMENT		
	2019	2020	Change	2019	2020	Change
<i>Description</i>						
Motor Vehicles:	2282550	2183997	(4.32%)	\$ 20,854,085,622	\$ 22,014,853,136	5.57%
Commercial	66681	61542	(7.71%)	\$ 1,369,650,370	\$ 1,303,418,754	(4.84%)
Combination	295857	278294	(5.94%)	\$ 2,915,314,562	\$ 3,088,745,531	5.95%
Farm	6611	6400	(3.19%)	\$ 56,372,141	\$ 59,937,036	6.32%
Other	379198	361768	(4.60%)	\$ 1,306,385,168	\$ 1,296,112,441	(0.79%)
Non-Reg. Vehicles	12595	13053	3.64%	\$ 346,487,160	\$ 395,270,373	14.08%
Machinery	9964	1011	(89.85%)	\$ 2,955,148,246	\$ 2,899,831,071	(1.87%)
Mobile Manufactured Homes	266	290	9.02%	\$ 2,468,640	\$ 3,373,424	36.65%
Mfg Machinery & Equipment	4363	4273	(2.06%)	\$ 5,106,053,942	\$ 5,261,437,774	3.04%
Commercial Furniture & Fixtures	134857	133438	(1.05%)	\$ 5,881,523,251	\$ 5,870,415,961	(0.19%)
Electronic Data Processing	93980	93956	(0.03%)	\$ 1,971,306,834	\$ 1,929,712,818	(2.11%)
Farm Machinery & Tools	15191	15145	(0.30%)	\$ 172,065,563	\$ 184,541,912	7.25%
Telecommunications Equipment	5176	7222	39.53%	\$ 451,057,020	\$ 540,708,747	19.88%
Cables, Conduits	2215	2140	(3.39%)	\$ 9,750,351,374	\$ 10,290,953,341	5.54%
Supplies	103731	102744	(0.95%)	\$ 96,039,852	\$ 153,857,493	60.20%
All Other	59877	61833	3.27%	\$ 3,104,209,610	\$ 3,322,275,214	7.02%
Penalty	58055	61520	5.97%	\$ 332,961,260	\$ 380,110,695	14.16%
TOTAL	3531167	3388626	(4.04%)	\$6,671,480,615	\$8,995,555,721	4.10%

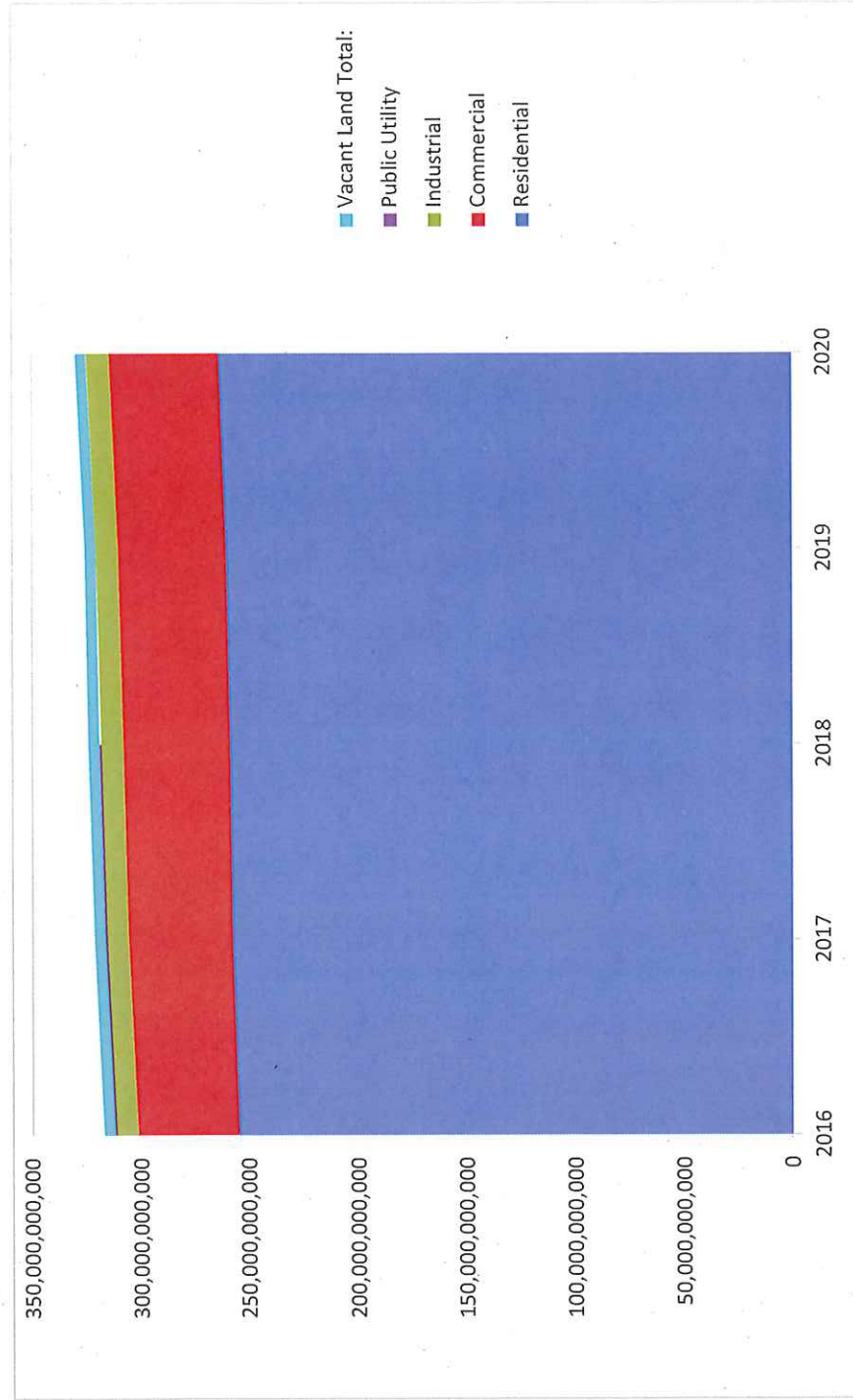
VIII. TAX EXEMPT PROPERTY - Non Reimbursed

Description	ASSESSMENT		
	2019	2020	Change
Federal	\$ 1,542,588,820	\$ 1,533,807,500	(0.57%)
State - Highway not used	\$ 268,726,810	\$ 271,332,290	0.97%
Municipal	\$ 23,820,371,374	\$ 23,102,209,115	(3.01%)
Volunteer Fire Company	\$ 226,021,635	\$ 230,014,005	1.77%
Scientific, Educational, Literary, Historical, Charitable	\$ 6,378,318,987	\$ 6,520,366,134	2.23%
Agriculture & Horticultural	\$ 79,645,081	\$ 79,436,631	(0.26%)
Cemeteries	\$ 561,591,988	\$ 555,342,630	(1.11%)
Religious	\$ 4,718,916,977	\$ 4,612,270,817	(2.26%)
Hospitals & Sanitoriums	\$ 182,244,270	\$ 168,185,796	(7.71%)
Veterans	\$ 57,935,010	\$ 57,102,505	(1.44%)
American National Red Cross	\$ 17,640,710	\$ 17,689,750	0.28%
Nonprofit Camps & Recreational Facilities	\$ 449,724,537	\$ 441,631,061	(1.80%)
Railroad	\$ 120,532,192	\$ 119,990,342	(0.45%)
Connecticut Resource Recovery Authority	\$ 229,113,609	\$ 229,674,939	0.25%
Connecticut Housing Authority	\$ 46,521,300	\$ 46,521,300	0.00%
CT Airport Authority	\$ 1,301,121,460	\$ 1,301,121,460	0.00%
TOTAL	\$ 40,001,014,760	\$ 39,286,696,275	(1.79%)

IX. PERSONAL TAX EXEMPTIONS - Non Reimbursed

Description	COUNT			ASSESSMENT		
	2019	2020	Change	2019	2020	Change
Veterans	124,717	117,515	(6.13%)	\$ 470,834,077	\$ 441,352,381	(6.68%)
Blind	1,704	1,694	(0.59%)	\$ 5,119,000	\$ 4,988,100	(2.62%)
TOTAL	126,421	119,209	(6.05%)	\$ 475,953,077	\$ 446,340,481	(6.63%)

Class/Year	2016	2017	2018	2019	2020
Residential	255,078,713,218	257,828,326,017	258,849,877,821	260,517,012,492	263,896,516,779
Commercial	46,621,221,403	48,085,264,093	49,283,412,738	49,933,047,251	50,589,566,055
Industrial	9,746,860,510	9,799,874,156	10,227,766,007	10,408,168,249	10,726,098,517
Public Utility	764,071,893	927,543,123	998,091,243	899,366,676	993,270,057
Vacant Land Total:	5,161,545,026	5,040,125,340	5,089,921,286	4,934,756,608	4,952,873,381
Vacant Land	4,613,083,039	4,477,256,681	4,505,224,063	4,394,837,977	4,406,904,222
Land Use (PA490)	545,497,824	560,682,543	582,510,877	537,584,405	543,617,209
Ten Mill Forest	2,964,163	2,186,116	2,186,346	2,334,226	2,351,950



	Real Estate	Motor Vehicles	Personal Property
Residential	\$ 263,896,516,779	\$ 22,014,853,136	\$ 39,520,373
Commercial	\$ 50,589,566,055	\$ 1,296,112,441	\$ 2,899,831,071
Apartment	\$ 11,286,117,582	\$ 3,088,745,531	\$ 3,373,424
Industrial	\$ 10,726,098,517	\$ 59,937,036	\$ 5,261,437,774
Public Utility	\$ 993,570,057	\$ 1,296,112,441	\$ 5,870,415,961
Vacant Land	\$ 4,952,873,381		\$ 1,929,712,818
Land Use	\$ 543,617,209		\$ 184,541,912
Ten Mill	\$ 2,351,950		\$ 540,708,747
			\$ 10,290,953,341
			\$ 153,857,493
			\$ 3,322,275,214
			\$ 380,110,695
			25% Penalty

Gross Total	\$ 342,990,711,530	\$ 27,755,760,585	\$ 30,876,738,823
--------------------	---------------------------	--------------------------	--------------------------

Exemptions

Additional Vets (B)	\$ 125,453,848	\$ 14,597,131	\$ 12,982
Totally Disabled (D)	\$ 8,741,965	\$ 13,042,469	\$ 335,250
Veterans (A & C)	\$ 512,212,031	\$ 69,175,689	\$ 28,622
Blind (F)	\$ 4,806,000	\$ 182,100	\$ 347,360
Other	\$ 1,577,174,785	\$ 354,613,606	\$ 6,857,185,215
Total Exemptions	\$ 2,228,388,629	\$ 451,610,995	\$ 6,857,909,429
Net Total	\$ 340,762,322,901	\$ 27,304,149,590	\$ 24,018,829,394

