



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

March 2, 2020

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 2020**

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 2018 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, 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, 2014 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 2017 and 2018 Grand List for real property and personal property.
- Page 4 Tables VIII through X provide the percent change occurring between the 2017 and 2018 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 2014-2018 in residential, commercial, industrial, public utility, and vacant land.
- Page 6 A chart showing the percent of the 2018 Grand List by the following property types: Real Estate, Motor Vehicles, and Personal Property.

I. REAL PROPERTY	COUNT						ASSESSMENT					
	Description	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	
Residential	(1.28%)	0.75%	5.88%	(-8.72%)	0.14%	0.03%	0.04%	0.60%	1.07%	0.40%		
Apartments	0.86%	(3.78%)	7.09%	(-3.17%)	11.95%	1.68%	22.40%	1.57%	7.02%	6.71%		
Commercial	(2.75%)	8.17%	(6.66%)	(-1.55%)	0.43%	0.43%	0.70%	1.14%	3.04%	2.49%		
Industrial	(1.67%)	11.36%	(11.53%)	(-2.15%)	0.87%	0.43%	0.47%	(0.69%)	0.54%	4.37%		
Public Utility	0.31%	1.73%	(2.69%)	(-0.19%)	0.56%	(3.99%)	5.51%	(19.03%)	17.62%	7.61%		
Vacant Land	(1.74%)	1.95%	0.87%	(-4.71%)	0.58%	(3.84%)	(8.03%)	8.45%	(3.03%)	0.62%		
Land Use	(1.57%)	(0.12%)	0.40%	(-0.13%)	(-0.13%)	(19.29%)	(46.01%)	4.55%	2.71%	3.89%		
Timber Land	18.75%	8.19%	(1.65%)	(-12.35%)	(-4.32%)	27.95%	(3.28%)	66.33%	35.59%	0.01%		
Total Real Property	(1.35%)	1.15%	4.85%	(-7.75%)	0.15%	(0.01%)	0.40%	0.74%	1.50%	1.03%		

II. PERSONAL PROP.	COUNT						ASSESSMENT					
	Description	2014	2015	2016	2017	2018	2014	2015	2016	2017	2018	
Motor Vehicles:												
Passenger	0.34%	0.08%	2.02%	0.64%	0.07%	0.07%	0.90%	1.42%	1.59%	1.39%		
Commercial	(0.65%)	1.57%	0.86%	(-0.04%)	0.98%	0.88%	3.46%	8.54%	7.16%	4.49%		
Combination	(0.70%)	(1.35%)	(0.64%)	(-1.94%)	(-2.69%)	(-2.69%)	2.08%	3.90%	2.89%	1.08%		
Farm	0.99%	(1.69%)	0.15%	(-1.93%)	0.14%	0.14%	5.05%	7.40%	4.97%	(0.06%)		
Other	0.56%	(1.44%)	1.01%	0.91%	(-27.27%)	(-27.27%)	2.27%	(3.71%)	(0.13%)	7.95%		
Non-Registered Vehicles	(6.83%)	1.37%	(1.09%)	0.76%	0.18%	0.18%	4.84%	6.16%	6.08%	6.79%		
Machinery	6.80%	(1.66%)	(2.46%)	3.78%	2.41%	2.41%	(4.45%)	(3.01%)	19.96%	(4.46%)		
Mfg. Mach. & Equip.	14.78%	(14.59%)	(5.47%)	6.29%	4.46%	4.46%	6.53%	3.04%	2.87%	3.32%		
Mobile Mfd. Homes	2.97%	0.64%	(10.95%)	(-3.26%)	(-8.94%)	(-8.94%)	3.81%	18.84%	(19.42%)	2.04%		
Commercial Furn. & Fixtures	1.17%	(3.04%)	(5.54%)	0.39%	(-0.46%)	(-0.46%)	4.00%	1.30%	(2.05%)	7.79%		
Electronic Data Processing	1.76%	0.87%	(2.60%)	0.69%	(-0.10%)	(-0.10%)	(1.07%)	2.12%	(4.82%)	(0.61%)		
Farm Mach./Tools	(2.06%)	(0.41%)	0.07%	0.88%	(-0.06%)	(-0.06%)	1.14%	2.07%	3.29%	3.33%		
Telecommunications Equip	2.24%	(4.63%)	3.26%	(-0.75%)	5.69%	5.69%	(2.14%)	(0.21%)	(1.84%)	(8.89%)		
Cables, Conduits	(1.17%)	2.14%	1.96%	2.96%	2.30%	2.30%	7.43%	13.60%	(0.43%)	8.17%		
Supplies	(0.32%)	1.05%	0.01%	0.70%	0.57%	0.57%	7.59%	(1.92%)	3.92%	6.37%		
All Other	3.13%	0.73%	(0.14%)	2.49%	1.94%	1.94%	6.94%	7.08%	4.11%	(3.39%)		
Penalty	(2.22%)	0.50%	(0.10%)	1.29%	(-0.95%)	(-0.95%)	10.26%	(2.75%)	(2.05%)	17.77%		
Total Personal Property	0.31%	(0.44%)	1.05%	0.46%	(-3.08%)	(-3.08%)	2.73%	3.47%	2.08%	3.37%		
										3.50%		

III. TAX EXEMPT PROPERTY Description	ASSESSMENT					
	2014	2015	2016	2017	2018	2018
Federal	(0.05%)	(0.79%)	14.14%	3.52%	(1.33%)	
State	1.09%	9.46%	(4.60%)	(184.28%)	0.00%	
Municipal	0.39%	(1.37%)	4.14%	2.62%	3.01%	
Volunteer Fire Dept.	0.21%	0.28%	3.84%	4.83%	0.66%	
Scientific, Educational, Literary, Historical, Charitable	2.29%	5.50%	5.37%	2.85%	1.51%	
Agriculture, Horticultural	1.22%	(20.61%)	1.66%	0.19%	0.94%	
Cemeteries	1.35%	3.14%	2.88%	1.61%	3.05%	
Religious	0.11%	1.62%	1.87%	2.44%	1.83%	
Hospitals & Sanitoriums	12.11%	(6.34%)	38.48%	(99.57%)	3.37%	
Veterans	(2.11%)	2.78%	(0.78%)	(3.68%)	6.24%	
American National Red Cross	(13.14%)	2.08%	0.00%	3.51%	(4.65%)	
Nonprofit Camps & Recreational Facilities	(1.98%)	(0.25%)	1.92%	(0.26%)	1.99%	
Railroad	2.29%	0.37%	13.84%	(3.73%)	2.43%	
Connecticut Housing Authority	31.55%	6.06%	9.26%	31.64%	6.55%	
Connecticut Resource Recovery Authority	0.18%	0.10%	(21.88%)	(4.83%)	0.12%	
Connecticut Airport Authority	0.00%	(7.80%)	4.29%	0.00%	39.69%	
Total Tax Exempt	2.91%	0.02%	0.40%	1.83%	3.28%	

IV. PERSONAL TAX EXEMPTIONS Description	COUNT						ASSESSMENT					
	2014	2015	2016	2017	2018	2018	2014	2015	2016	2017	2018	
Veterans	(3.70%)	(4.83%)	(3.45%)	(4.90%)	(26.00%)	(2.00%)	(4.02%)	(2.92%)	(0.13%)	(3.41%)	(4.39%)	
Blind	(4.50%)	(0.99%)	(7.35%)	(9.20%)	(8.21%)	(8.21%)	(7.56%)	(1.77%)	(4.57%)	(6.87%)	(13.89%)	
TOTAL	(3.71%)	(4.77%)	(10.80%)	(4.96%)	(25.70%)	(25.70%)	(4.07%)	(2.91%)	(0.18%)	(3.45%)	(4.50%)	

V. REIMBURSED TAX EXEMPTIONS Description	COUNT						REIMBURSEMENT					
	2014	2015	2016	2017	2018	2018	2014	2015	2016	2017	2018	
Additional Veterans - Total	(5.50%)	(6.21%)	(8.30%)	(6.15%)	(10.65%)	(10.65%)	(2.46%)	(4.12%)	(2.80%)	(4.01%)	(8.68%)	
No Income Requirement	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Income Requirement	(5.50%)	(6.21%)	(8.30%)	(6.15%)	(10.65%)	(10.65%)	(2.46%)	(4.12%)	(2.80%)	(4.01%)	(8.68%)	
Totally Disabled Persons	5.72%	(0.95%)	3.03%	(6.45%)	(2.51%)	(2.51%)	4.37%	(6.48%)	(100.00%)	100.00%	0.00%	
Distressed Municipalities	-7.31%	0.95%	(66.00%)	(1.20%)	(11.51%)	(11.51%)	(4.33%)	(11.97%)	(2.56%)	0.00%	(31.77%)	

PILOT Description	ASSESSMENT						REIMBURSEMENT					
	2014	2015	2016	2017	2018	2018	2014	2015	2016	2017	2018	
State-Owned Property	0.00%	(14.69%)	0.05%	7.20%	1.30%	1.30%	1.04%	2.22%	(6.93%)	(-32.65%)	8.44%	
Private Colleges & Hospitals	0.00%	(2.00%)	2.75%	5.11%	3.21%	3.21%	3.23%	1.62%	(6.93%)	(-13.93%)	7.09%	

VI. REAL PROPERTY		COUNT			ASSESSMENT		
Description	2017	2018	Change	2017	2018	Change	
Residential:	1138493	1140087	0.14%	\$ 257,828,326,017	\$ 258,849,877,821	0.40%	
Commercial:	53095	53322	0.43%	\$ 48,085,264,093	\$ 49,283,412,738	2.49%	
Apartment:	10523	10189	(3.17%)	\$ 9,365,090,755	\$ 9,993,130,475	6.71%	
Industrial:	11361	11460	0.87%	\$ 9,799,874,156	\$ 10,227,766,007	4.37%	
Public Utility:	1598	1607	0.56%	\$ 927,543,123	\$ 998,091,243	7.61%	
Vacant Land:	72361	72779	0.58%	\$ 4,477,256,681	\$ 4,505,224,063	0.62%	
Land Use:	34670	34626	(0.13%)	\$ 560,682,543	\$ 582,510,877	3.89%	
Timber Land:	162	155	(4.32%)	\$ 2,186,116	\$ 2,186,346	0.01%	
TOTAL	1322263	1324225	0.15%	\$331,046,223,484	\$334,442,199,570	1.03%	

VII. PERSONAL PROPERTY		COUNT			ASSESSMENT		
Description	2017	2018	Change	2017	2018	Change	
Motor Vehicles:	2267706	2269195	0.07%	\$ 19,831,710,508	\$ 20,228,640,032	2.00%	
Passenger	64626	65258	0.98%	\$ 1,181,013,193	\$ 1,275,978,443	8.04%	
Commercial	310264	301916	(2.69%)	\$ 2,916,067,593	\$ 2,879,614,284	(1.25%)	
Combination	6569	6578	0.14%	\$ 55,364,770	\$ 55,116,375	(0.45%)	
Farm	380089	276441	(27.27%)	\$ 1,349,095,385	\$ 1,279,914,985	(5.13%)	
Other	12177	12199	0.18%	\$ 270,095,358	\$ 290,382,440	7.51%	
Non-Reg. Vehicles	9499	9728	2.41%	\$ 2,619,291,803	\$ 2,887,359,920	10.23%	
Machinery	302	275	(8.94%)	\$ 2,970,410	\$ 2,507,351	(15.59%)	
Mobile Manufactured Homes	4197	4384	4.46%	\$ 4,670,932,434	\$ 4,908,193,570	5.08%	
Mfg Machinery & Equipment	135377	134755	(0.46%)	\$ 5,453,142,424	\$ 5,575,134,907	2.24%	
Commercial Furniture & Fixtures	93348	93255	(0.10%)	\$ 1,928,086,923	\$ 1,970,228,329	2.19%	
Electronic Data Processing	15081	15072	(0.06%)	\$ 162,613,716	\$ 159,467,616	(1.93%)	
Farm Machinery & Tools	4695	4962	5.69%	\$ 407,719,024	\$ 404,049,442	(0.90%)	
Telecommunications Equipment	2260	2312	2.30%	\$ 8,347,454,168	\$ 9,029,682,792	8.17%	
Cables, Conduits	103410	103995	0.57%	\$ 87,650,953	\$ 92,301,115	5.31%	
Supplies	58054	59181	1.94%	\$ 2,786,574,675	\$ 2,892,073,874	3.79%	
All Other	56364	55827	(0.95%)	\$ 316,059,449	\$ 288,368,034	(8.76%)	
Penalty	3524018	3415333	(3.08%)	\$ 52,385,842,786	\$ 54,219,013,509	3.50%	
TOTAL							

VIII. TAX EXEMPT PROPERTY - Non Reimbursed			
Description	ASSESSMENT		
	2017	2018	Change
Federal	\$ 1,604,555,500	\$ 1,583,282,430	(1.33%)
State	\$ 89,237,120	\$ 89,237,120	0.00%
Municipal	\$ 23,320,984,551	\$ 24,023,573,917	3.01%
Volunteer Fire Company	\$ 227,090,900	\$ 228,597,350	0.66%
Scientific, Educational, Literary, Historical, Charitable	\$ 6,237,274,671	\$ 6,331,150,423	1.51%
Agriculture & Horticultural	\$ 78,671,061	\$ 79,410,331	0.94%
Cemeteries	\$ 564,813,010	\$ 582,032,908	3.05%
Religious	\$ 4,600,275,707	\$ 4,684,299,953	1.83%
Hospitals & Sanitoriums	\$ 160,788,150	\$ 166,200,860	3.37%
Veterans	\$ 56,358,890	\$ 59,878,208	6.24%
American National Red Cross	\$ 18,501,080	\$ 17,640,710	(4.65%)
Nonprofit Camps & Recreational Facilities	\$ 440,284,961	\$ 449,030,277	1.99%
Railroad	\$ 117,571,922	\$ 120,434,362	2.43%
Connecticut Resource Recovery Authority	\$ 230,062,739	\$ 230,328,209	0.12%
Connecticut Housing Authority	\$ 60,353,860	\$ 64,306,480	6.55%
CT Airport Authority	\$ 931,463,290	\$ 1,301,121,460	39.69%
TOTAL	\$ 38,738,287,412	\$ 40,010,524,998	3.28%

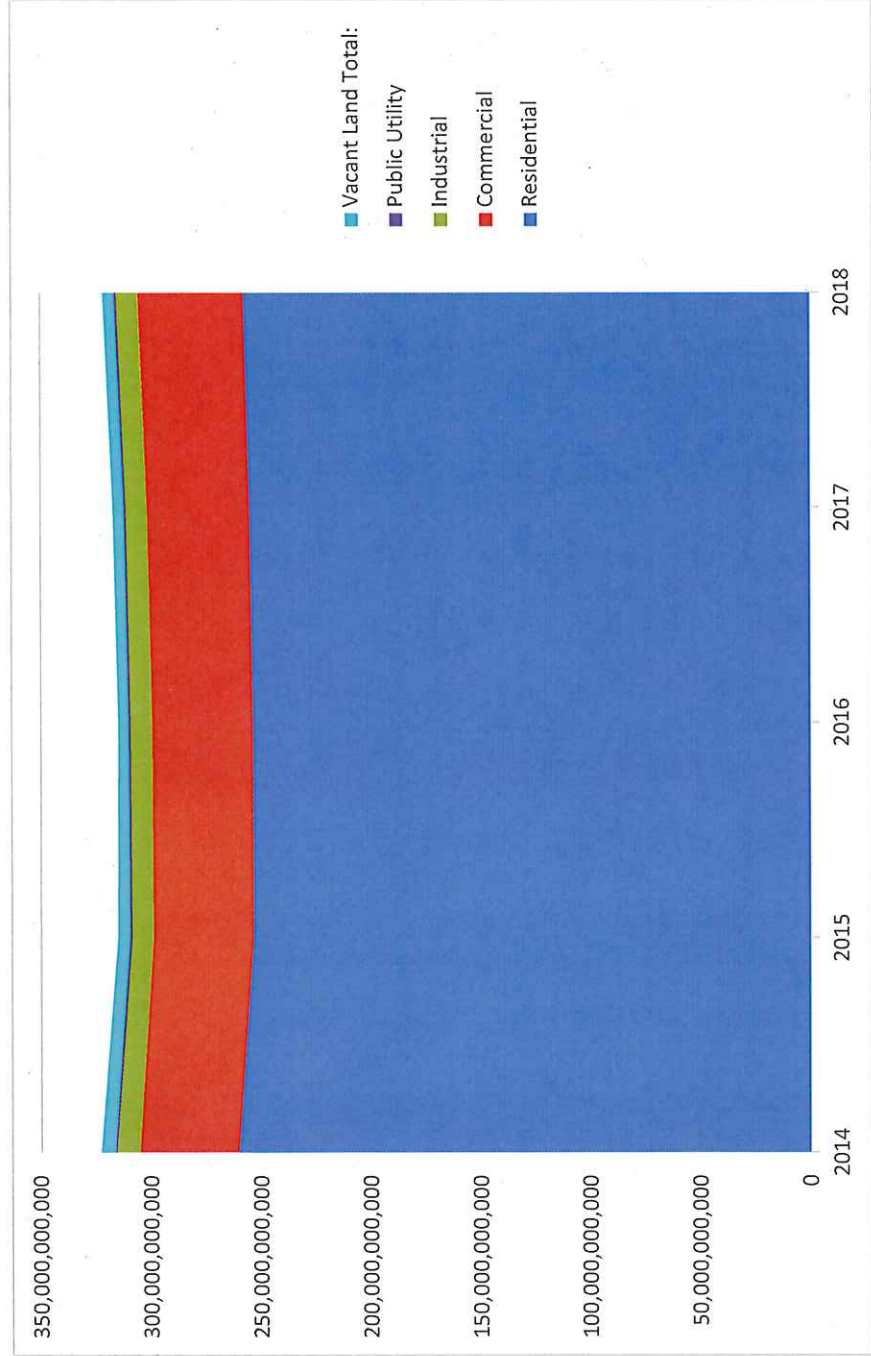
IX. PERSONAL TAX EXEMPTIONS - Non Reimbursed			
Description	COUNT		Change
	2017	2018	
Veterans	138,446	109,881	(26.00%)
Blind	2,043	1,888	(8.21%)
TOTAL	140,489	111,769	(25.70%)

X. REIMBURSED TAX EXEMPTIONS

Description	COUNT			REIMBURSEMENT		
	2017	2018	Change	2017	2018	Change
Veterans Exemption-Total	13,823	12493	(10.65%)	\$ 2,596,640	\$ 2,389,169	(8.68%)
No Income Requirement	0	0	0.00%	\$ -	\$ -	0.00%
Income Requirement	13,823	12493	(10.65%)	\$ 2,596,640	\$ 2,389,169	(8.68%)
Distressed Municipalities	310	278	(11.51%)	\$ 4,267,846	\$ 2,732,154	(56.21%)
Totally Disabled Exemptions	13,301	12975	(2.51%)	\$ 364,713	\$ 364,713	0.00%
TOTAL	27,434	25,746	(6.56%)	\$ 7,229,199	\$ 5,486,036	(31.77%)

Description	ASSESSMENT			REIMBURSEMENT		
	2017	2018	Change	2017	2018	Change
State-Owned Property	\$10,499,779,835	\$10,637,781,252	1.30%	\$ 50,306,432	\$ 54,944,029	8.44%
Private Colleges & General/Chronic Disease Hospitals	\$11,613,239,061	\$11,998,905,110	3.21%	\$ 98,377,556	\$ 105,889,432	7.09%

Class/Year	2014	2015	2016	2017	2018
Residential	253,444,225,970	253,554,113,062	255,078,713,218	257,828,326,017	258,849,877,821
Commercial	45,768,989,348	46,088,412,375	46,621,221,403	48,085,264,093	49,283,412,738
Industrial	9,767,981,599	9,814,250,561	9,746,860,510	9,799,874,156	10,227,766,007
Public Utility	861,949,956	909,477,151	764,071,893	927,543,123	998,091,243
Vacant Land Total:	5,557,627,517	4,745,075,230	5,161,545,026	5,040,125,340	5,089,921,286
Vacant Land	4,592,199,900	4,223,422,407	4,613,083,039	4,477,256,681	4,505,224,063
Land Use (PA490)	964,395,612	520,654,678	545,497,824	560,682,543	582,510,877
Ten Mill Forest	1,032,005	998,145	2,964,163	2,186,116	2,186,346



	Real Estate	Motor Vehicles	Personal Property
Residential	258,849,877,821	20,228,640,032	290,382,440
Commercial	49,283,412,738	1,275,978,443	2,887,359,920
Apartment	9,993,130,475	2,879,614,284	2,507,351
Industrial	10,227,766,007	55,116,375	4,908,193,570
Public Utility	998,091,243	1,279,914,985	5,575,134,907
Vacant Land	4,505,224,063		1,970,228,329
Land Use	582,510,877		159,467,616
Ten Mill	2,186,346		404,049,442
			9,029,682,792
			92,301,115
			2,892,073,874
			288,368,034
			25% Penalty

Gross Total	334,442,199,570	25,719,264,119	28,499,749,390
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Exemptions

Additional Vets (B)	124,900,038	14,746,426	8,590
Totally Disabled (D)	9,097,563	9,229,809	613,490
Veterans (A & C)	541,643,453	71,218,221	372,720
Blind (F)	5,328,000	175,822	8,000
Other	661,350,594	241,180,422	6,474,771,495
Total Exemptions	1,342,319,648	336,550,700	6,475,774,295
	Real Estate	Motor Vehicles	Personal Property
Net Total	333,099,879,922	25,382,713,419	22,023,975,095

