

**WEST HAVEN GRAND LIST COMPARISON**  
**MULTI-YEAR COMPARISON & YEARLY VARIANCE**

**A. GRAND LIST YEARLY COMPARISON**

|                                 | <b><u>F.Y.'16</u></b><br><b><u>2014 NET G.L.</u></b> | <b><u>F.Y.'17</u></b><br><b><u>2015 NET G.L.</u></b> | <b><u>F.Y.'18</u></b><br><b><u>2016 NET G.L.</u></b> | <b><u>F.Y.'19</u></b><br><b><u>2017 NET G.L.</u></b> | <b><u>F.Y.'20</u></b><br><b><u>2018 NET G.L.</u></b> | <b><u>F.Y.'21</u></b><br><b><u>2019 NET G.L.</u></b> | <b><u>F.Y.'22</u></b><br><b><u>2020 NET G.L.</u></b> |
|---------------------------------|--|--|--|--|--|--|--|
| <b><u>REAL ESTATE</u></b>       | 2,484,501,178  | 2,250,030,309  | 2,263,010,382  | 2,259,335,773  | 2,265,973,014  | 2,281,215,176  | 2,575,534,936  |
| <b><u>PERSONAL PROPERTY</u></b> | 120,107,975  | 122,420,920  | 127,660,606  | 132,379,084  | 150,234,335  | 161,168,039  | 168,292,475  |
| <b><u>MOTOR VEHICLE</u></b>     | 249,341,572  | 258,055,554  | 259,519,230  | 261,726,860  | 266,920,740  | 276,734,340  | 287,802,252  |
| <b>TOTAL</b>                    | 2,853,950,725  | 2,630,506,783  | 2,650,190,218  | 2,653,441,717  | 2,683,128,089  | 2,719,117,555  | 3,031,629,663  |

**B. GRAND LIST YEARLY VARIANCE**

|                                 | <b><u>G.L.'14/G.L.'15</u></b> | <b><u>G.L.'15/G.L.'16</u></b> | <b><u>G.L.'16/G.L.'17</u></b> | <b><u>G.L.'17/G.L.'18</u></b> | <b><u>G.L.'18/G.L.'19</u></b> | <b><u>G.L.'19/G.L.'20</u></b> |
|---------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b><u>REAL ESTATE</u></b>       |                               |                               |                               |                               |                               |                               |
| \$ INCREASE                     | -234,470,869                  | 12,980,073                    | -3,674,609                    | 6,637,241                     | 15,242,162                    | 294,319,760                   |
| % INCREASE                      | -9.44%                        | 0.58%                         | -0.16%                        | 0.29%                         | 0.67%                         | 12.90%                        |
| <b><u>PERSONAL PROPERTY</u></b> |                               |                               |                               |                               |                               |                               |
| \$ INCREASE                     | 2,312,945                     | 5,239,686                     | 4,718,478                     | 17,855,251                    | 10,933,704                    | 7,124,436                     |
| % INCREASE                      | 1.93%                         | 4.28%                         | 3.70%                         | 13.49%                        | 7.28%                         | 4.42%                         |
| <b><u>MOTOR VEHICLE</u></b>     |                               |                               |                               |                               |                               |                               |
| \$ INCREASE                     | 8,713,982                     | 1,463,676                     | 2,207,630                     | 5,193,880                     | 9,813,600                     | 11,067,912                    |
| % INCREASE                      | 3.49%                         | 0.57%                         | 0.85%                         | 1.98%                         | 3.68%                         | 4.00%                         |
| <b>TOTAL</b>                    |                               |                               |                               |                               |                               |                               |
| \$ INCREASE                     | -223,443,942                  | 19,683,435                    | 3,251,499                     | 29,686,372                    | 35,989,466                    | 312,512,108                   |
| % INCREASE                      | -7.83%                        | 0.75%                         | 0.12%                         | 1.12%                         | 1.34%                         | 11.49%                        |

**REAL ESTATE PROPERTY CATEGORIES**  
**GRAND LIST COMPARISON**

| <b>CATEGORIES</b>     | <b>2019 GRAND LIST</b> | <b>2020 GRAND LIST</b> | <b>\$ VARIANCE</b> | <b>% VARIANCE</b> | <b>CATEGORY as % of<br/>TOTAL REAL ESTATE</b> |
|-----------------------|------------------------|------------------------|--------------------|-------------------|---|
| <b>RESIDENTIAL</b>    | 1,811,212,822          | 2,040,376,725          | 229,163,903        | 12.65%            | 79.34%  |
| <b>PUBLIC UTILITY</b> | 7,838,180              | 8,300,740              | 462,560            | 5.90%             | 0.32%   |
| <b>VACANT LAND</b>    | 16,843,929             | 19,411,220             | 2,567,291          | 15.24%            | 0.75%   |
| <b>USE ASSESSMENT</b> | 20,570                 | 23,720                 | 3,150              | 15.31%            | 0.0009%                                       |
| <b>EXEMPTIONS</b>     | -23,986,052            | -25,787,727            | -1,801,675         | 7.51%             | -1.00%  |
| <b>COMMERCIAL</b>     | 289,373,265            | 325,975,831            | 36,602,566         | 12.65%            | 12.68%  |
| <b>INDUSTRIAL</b>     | 71,759,864             | 76,531,246             | 4,771,382          | 6.65%             | 2.98%   |
| <b>APARTMENTS</b>     | 102,863,560            | 123,781,280            | 20,917,720         | 20.34%            | 4.81%   |
| <b>10% IE PENALTY</b> | 5,289,038              | 2,921,901              | -2,367,137         | -44.76%           | 0.11%   |
| <b>NET TOTAL</b>      | <b>2,281,215,176</b>   | <b>2,571,534,936</b>   | <b>290,319,760</b> | <b>12.73%</b>     | <b>100.00%</b>                                |

**WEST HAVEN REVALUATION  
COMMERCIAL PROPERTIES- COMPARATIVE ANALYSIS  
FINANCIAL IMPACT  
AMONG THE TOP TEN TAX PAYERS**

| TAXPAYER                       | WEST HAVEN                    |                               | PAR EDGEWATER      | ROLLING RIDGE CT  |                   | MEADOW LANDING I  | MARLAKE CO. LLC   |
|--------------------------------|-------------------------------|-------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
|                                | <u>WAL-MART REAL ESTATE</u>   | <u>PROPERTY DEVELOPMENT</u>   | <u>OWNER LLC</u>   | <u>LLC</u>        | <u>LIMITED</u>    |                   |                   |
| NATURE of PROPERTY             | <u>RETAIL SHOPPING CENTER</u> | <u>RETAIL SHOPPING CENTER</u> | <u>APARTKMENTS</u> | <u>APARTMENTS</u> | <u>APARTMENTS</u> | <u>APARTMENTS</u> | <u>APARTMENTS</u> |
| <b>I ASSESSMENT COMPARISON</b> |                               |                               |                    |                   |                   |                   |                   |
| G.L. 2019 VALUE                | 10,477,600                    | 8,627,360                     | 5,998,510          | 6,152,930         | 6,586,580         | 6,746,440         |                   |
| G.L. 2020 VALUE                | 10,796,800                    | 8,461,180                     | 7,358,750          | 7,311,010         | 9,474,808         | 8,321,320         |                   |
| \$ VARIANCE                    | 319,200                       | -166,180                      | 1,360,240          | 1,158,080         | 2,888,228         | 1,574,880         |                   |
| % VARIANCE                     | 3.05%                         | -1.93%                        | 22.68%             | 18.82%            | 43.85%            | 23.34%            |                   |
| <b>II TAX RATE COMPARISON</b>  |                               |                               |                    |                   |                   |                   |                   |
| <b>A CURRENT FISCAL YEAR</b>   |                               |                               |                    |                   |                   |                   |                   |
| TAXES F.Y. 2021- 37.48 MILLS   | 392,700                       | 323,353                       | 224,824            | 230,612           | 246,865           | 252,857           |                   |
| <b>B F.Y. '22 ESTIMATED</b>    |                               |                               |                    |                   |                   |                   |                   |
| TAXES F.Y. 2022- 34.00 MILLS   | 367,091                       | 287,680                       | 250,198            | 248,574           | 322,143           | 282,925           |                   |
| \$ VARIANCE                    | -25,609                       | -35,673                       | 25,373             | 17,963            | 75,278            | 30,068            |                   |
| % VARIANCE                     | -6.52%                        | -11.03%                       | 11.29%             | 7.79%             | 30.49%            | 11.89%            |                   |

**WEST HAVEN REVALUATION  
RESIDENTIAL PROPERTIES- COMPARATIVE ANALYSIS  
FINANCIAL IMPACT  
FIRST DISTRICT**

| DISTRICT<br>SAMPLE PROPERTY    | 1<br>A  | 1<br>B  | 1<br>C  | 1<br>D  |
|--------------------------------|---------|---------|---------|---------|
| <b>I ASSESSMENT COMPARISON</b> |         |         |         |         |
| G.L. 2019 VALUE                | 110,810 | 109,130 | 152,600 | 216,440 |
| G.L. 2020 VALUE                | 122,290 | 120,540 | 167,510 | 204,430 |
| \$ VARIANCE                    | 11,480  | 11,410  | 14,910  | -12,010 |
| % VARIANCE                     | 10.36%  | 10.46%  | 9.77%   | -5.55%  |
| <b>II TAX RATE COMPARISON</b>  |         |         |         |         |
| <b>A CURRENT FISCAL YEAR</b>   |         |         |         |         |
| TAXES F.Y. 2021- 37.48 MILLS   | 4,153   | 4,090   | 5,719   | 8,112   |
| <b>B F.Y. '22 ESTIMATED</b>    |         |         |         |         |
| TAXES F.Y. 2022- 34.00 MILLS   | 4,158   | 4,098   | 5,695   | 6,951   |
| \$ VARIANCE                    | 5       | 8       | -24     | -1,162  |
| % VARIANCE                     | 0.11%   | 0.20%   | -0.42%  | -14.32% |

**WEST HAVEN REVALUATION  
RESIDENTIAL PROPERTIES- COMPARATIVE ANALYSIS  
FINANCIAL IMPACT  
SECOND DISTRICT**

| DISTRICT<br>SAMPLE PROPERTY    | 2<br>E  | 2<br>F  | 2<br>G  | 2<br>H  |
|--------------------------------|---------|---------|---------|---------|
| <b>I ASSESSMENT COMPARISON</b> |         |         |         |         |
| G.L. 2019 VALUE                | 168,000 | 237,510 | 122,220 | 403,550 |
| G.L. 2020 VALUE                | 186,480 | 255,990 | 134,610 | 401,520 |
| \$ VARIANCE                    | 18,480  | 18,480  | 12,390  | -2,030  |
| % VARIANCE                     | 11.00%  | 7.78%   | 10.14%  | -0.50%  |
| <b>II TAX RATE COMPARISON</b>  |         |         |         |         |
| <b>A CURRENT FISCAL YEAR</b>   |         |         |         |         |
| TAXES F.Y. 2021- 37.48 MILLS   | 6,297   | 8,902   | 4,581   | 15,125  |
| <b>B F.Y. '22 ESTIMATED</b>    |         |         |         |         |
| TAXES F.Y. 2022- 34.00 MILLS   | 6,340   | 8,704   | 4,577   | 13,652  |
| \$ VARIANCE                    | 44      | -198    | -4      | -1,473  |
| % VARIANCE                     | 0.69%   | -2.23%  | -0.09%  | -9.74%  |

**WEST HAVEN REVALUATION  
RESIDENTIAL PROPERTIES- COMPARATIVE ANALYSIS  
FINANCIAL IMPACT  
THIRD DISTRICT**

| DISTRICT<br>SAMPLE PROPERTY    | 3<br>I  | 3<br>J  | 3<br>K  | 3<br>L  |
|--------------------------------|---------|---------|---------|---------|
| <b>I ASSESSMENT COMPARISON</b> |         |         |         |         |
| G.L. 2019 VALUE                | 142,660 | 96,740  | 112,420 | 110,810 |
| G.L. 2020 VALUE                | 156,310 | 110,950 | 128,450 | 130,970 |
| \$ VARIANCE                    | 13,650  | 14,210  | 16,030  | 20,160  |
| % VARIANCE                     | 9.57%   | 14.69%  | 14.26%  | 18.19%  |
| <b>II TAX RATE COMPARISON</b>  |         |         |         |         |
| <b>A CURRENT FISCAL YEAR</b>   |         |         |         |         |
| TAXES F.Y. 2021- 37.48 MILLS   | 5,347   | 3,626   | 4,214   | 4,153   |
| <b>B F.Y. '21 ESTIMATED</b>    |         |         |         |         |
| TAXES F.Y. 2022- 34.00 MILLS   | 5,315   | 3,772   | 4,367   | 4,453   |
| \$ VARIANCE                    | -32     | 146     | 154     | 300     |
| % VARIANCE                     | -0.61%  | 4.04%   | 3.65%   | 7.22%   |

**ALLINGTOWN FIRE DISTRICT  
GRAND LIST COMPARISON  
MULTI-YEAR COMPARISON & YEARLY VARIANCE**

**A. GRAND LIST YEARLY COMPARISON**

|   | <u>F.Y.'16</u><br><u>2014 NET G.L.</u> | <u>F.Y.'17</u><br><u>2015 NET G.L.</u> | <u>F.Y.'18</u><br><u>2016 NET G.L.</u> | <u>F.Y.'19</u><br><u>2017 NET G.L.</u> | <u>F.Y.'20</u><br><u>2018 NET G.L.</u> | <u>F.Y.'21</u><br><u>2019 NET G.L.</u> | <u>F.Y.'22</u><br><u>2020 NET G.L.</u> |
|---|--|--|--|--|--|--|--|
| <b><u>REAL ESTATE &amp; PERSONAL PROPERTY</u></b> |  | 466,670,698                            | 472,680,905                            | 469,767,658                            | 479,582,523                            | 495,341,903                            | 568,606,571                            |
| <b><u>MOTOR VEHICLE</u></b>                       |  | 49,507,406                             | 52,643,180                             | 51,934,800                             | 53,128,800                             | 57,523,260                             | 62,385,230                             |
| <b>TOTAL</b>                                      | 565,907,633                            | 516,178,104                            | 525,324,085                            | 521,702,458                            | 532,711,323                            | 552,865,163                            | 630,991,801                            |

**B. GRAND LIST YEARLY VARIANCE**

|   | <u>G.L.'14/G.L.'15</u> | <u>G.L.'15/G.L.'16</u> | <u>G.L.'16/G.L.'17</u> | <u>G.L.'17/G.L.'18</u> | <u>G.L.'18/G.L.'19</u> | <u>G.L.'19/G.L.'20</u> |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b><u>REAL ESTATE &amp; PERSONAL PROPERTY</u></b> |                        |                        |                        |                        |                        |                        |
| \$ INCREASE                                       |                        | 6,010,207              | -2,913,247             | 9,814,865              | 15,759,380             | 73,264,668             |
| % INCREASE  |                        | 1.29%                  | -0.62%                 | 2.09%                  | 3.29%                  | 14.79%                 |
| <b><u>MOTOR VEHICLE</u></b>                       |                        |                        |                        |                        |                        |                        |
| \$ INCREASE                                       |                        | 3,135,774              | -708,380               | 1,194,000              | 4,394,460              | 4,861,970              |
| % INCREASE  |                        | 6.33%                  | -1.35%                 | 2.30%                  | 8.27%                  | 8.45%                  |
| <b>TOTAL</b>                                      |                        |                        |                        |                        |                        |                        |
| \$ INCREASE                                       |                        | 9,145,981              | -3,621,627             | 11,008,865             | 20,153,840             | 78,126,638             |
| % INCREASE  |                        | 1.77%                  | -0.69%                 | 2.11%                  | 3.78%                  | 14.13%                 |