

# OFFICE OF FISCAL ANALYSIS

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sHB-5168

## AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR PROPERTY USED FOR CHARITABLE PURPOSES.

As Amended by House "A" (LCO 4557)

House Calendar No.: 150

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### ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

<b>Municipalities</b>	<b>Effect</b>	<b>FY 23 \$</b>	<b>FY 24 \$</b>
Various Municipalities	Grand List Reduction	None	Potential

### ***Explanation***

The bill expands the types of group homes owned by charitable organizations that are exempt from property taxes. This results in a grand list reduction in municipalities where these properties are located. A grand list reduction results in a revenue loss, given a constant mill rate. In FY 20, the cumulative statewide revenue loss was estimated to be \$1.9 million.<sup>1</sup>

House "A" strikes the underlying bill and results in the above identified fiscal impact.

### ***The Out Years***

The ongoing above identified fiscal impact would continue into the future subject to changes in municipal mill rates and grand lists.

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<sup>1</sup> Estimate derived from a 2019 survey of 775 group home properties around the state.