Connecticut’s Local Property Tax

- All 169 of Connecticut’s municipalities rely upon the property tax
- For Lyme, where it makes up 93.4% of town’s revenue to Hartford, where it makes up 48.1% of the city’s revenue (FYE 2012)
- Actually part of the budget adoption process
- Administered by local government officials, little state oversight
- Statutes dictate how assessors set values and how collectors collect taxes
- Statutes provide for exemptions, credits and abatements
Connecticut’s Local Property Tax

- ASSESSMENT
  - *Ad Valorem* - property is assessed based on property’s value
  - All property is assessed at 70% of its value except for Hartford which allows for residential and apartment properties to be assessed at a lesser rate.
  - Real Estate & personal property is valued at fair market value
  - Motor vehicles assessed at clean retail value (NADA Guide)
  - Only certain types of property are subject to taxation
  - Real Property, business and certain other types of personal property, and motor vehicles
Connecticut’s Local Property Tax

- ASSESSMENT – Real Property
  - Residential
  - Commercial
  - Industrial
  - Public Utility
  - Vacant Land
  - Use Assessment – Farm, Forest, Open Space, Maritime Heritage & water power property
  - 10 Mill Forest
  - Apartments
Connecticut’s Local Property Tax

Real Property 2012 GLY

- Residential
- Commercial
- Industrial
- Public Utility
- Vacant land
- Land Use
- Ten Mill Land
- Apartment
Connecticut’s Local Property Tax

- ASSESSMENT – Personal Property
  - Unregistered motor vehicles and snowmobiles
  - Horses & ponies (PA 14-33 local option exempts - regardless of use)
  - Commercial Fishing Apparatus
  - Industrial/Manufacturing Machinery & Equipment
  - Commercial Furniture and Fixtures & average monthly supplies
  - Farm machinery, farming tools & mechanics tools
  - Electronic Data Processing Equipment
  - Telecommunications Equipment and Utility infrastructure
Connecticut’s Local Property Tax

- Assessment – Personal Property
  - Based on annual Declaration of Personal Property
  - 25% assessment penalty when no declaration is filed or 25% penalty applied to assessed value of omitted property
  - Declarations may be audited within three years of date of required filing.
Connecticut’s Local Property Taxation

- ASSESSMENT – Motor Vehicles
  - Passenger
  - Commercial vehicles and trailers
  - Combination
  - Farm
  - Livery & Taxi
  - Public service, interstate or service buses
  - Motorcycles
  - Camp Trailers
  - Hearses
Connecticut’s Local Property Tax

- ASSESSMENT – Exemptions
  - Once assessor has included all taxable property in gross grand list tax exemptions are applied to calculate the net grand list
  - Connecticut State Statutes provide for over 62 exemptions for individual taxpayers and businesses
  - Exemptions may be either state mandated or a local option
  - The lost revenue caused by the application of these exemptions may be partially reimbursed by the State to the municipalities
Connecticut's Local Property Tax

- Partial exemptions may be applied to real estate, motor vehicles or personal property. Exemptions must be applied for by the taxpayer and approved by the local municipal assessor.
## Connecticut’s Local Property Tax

### 2012 Net Grand List

<table>
<thead>
<tr>
<th>Category</th>
<th>Exemptions</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Real Property</td>
<td>$330,089,866</td>
<td>7.7%</td>
</tr>
<tr>
<td>Less: Exemptions</td>
<td>$2,178,279,024</td>
<td></td>
</tr>
<tr>
<td>Total Motor Vehicles</td>
<td>$23,100,611,557</td>
<td></td>
</tr>
<tr>
<td>Less: Exemptions</td>
<td>$317,855,964</td>
<td>6.19%</td>
</tr>
<tr>
<td>Total Personal Property</td>
<td>$22,202,410,192</td>
<td></td>
</tr>
<tr>
<td>Less: Exemptions</td>
<td>$4,560,088,022</td>
<td>4.79%</td>
</tr>
<tr>
<td>Total Net Grand List</td>
<td>$368,332,665,014</td>
<td>100.00%</td>
</tr>
</tbody>
</table>
Connecticut’s Local Property Tax

- ASSESSMENT – Appeals
  - If taxpayer feels there has been an error in valuing property should try to find a resolution with the assessor
  - If a taxpayer cannot resolve issue with assessor, they can appeal to Board of Assessment Appeals
  - If Board of Assessment Appeals does not rule in their favor, the taxpayer can appeal to the Superior Court in the Judicial District where property is located
Connecticut’s Local Property Tax

- ASSESSMENT – Finalizing Net Grand List

➢ Net Grand List must be finalized and filed in the assessor’s office by January 31\textsuperscript{st} each year

➢ Municipality’s Chief Elected Official can extend the assessor’s deadline to complete the Net Grand List or the deadline for the Board of Assessment Appeals to complete its duties
Connecticut’s Local Property Tax

- PREPARING THE ANNUAL BUDGET
  - While the assessor is completing the Net Grand List, the Chief Elected Official/Town Manager requests individual budgets from the various departments
  - Once these are received, they are formatted and then the Board of Selectmen, Town Manager or appropriate Council committee begins reviewing this initial document
  - Once they finish its adjustments, proposed budget is submitted to Board of Finance or Council Committee
  - Public Hearing(s) are held on the proposed budget
  - Further modifications may be made and then submitted for approval
Connecticut’s Local Property Tax

• FINALIZING THE BUDGET AND SETTING THE MILL RATE
  ➢ Once budget is approved and the expenditures are known, it is time to determine the revenues to pay for this new budget

  ➢ Take total amount of revenue required then subtract estimated state aid, other sources of revenue and, if appropriate, how much (if any) of unappropriated fund balance will be used

  ➢ The balance has to be raised through the property tax and is known as the net grand levy
Connecticut’s Local Property Tax

• FINALIZING THE BUDGET AND SETTING THE MILL RATE

- The net grand levy also includes the anticipated tax collection rate, based on past experience
- Mill Rate is determined by dividing the Net Grand Levy by the Net Grand List:
  \[
  \frac{\text{Net Grand Levy}}{\text{Net Grand List}} = \text{Mill Rate}
  \]

- Example: \[
  \frac{\text{Net Grand Levy}}{\text{Net Grand List}} = \frac{\$5,530,100}{\$210,670,476} = 26.25 \text{ Mill rate}
  \]
Connecticut’s Local Property Tax

- CALCULATION OF TAX

Gross Assessment - exemptions = net assessment X Mill Rate = Tax

$210,000 - 3,000 = 207,000 \times 26.25 = $5,433.75

Note: Mill Rates can be affected by increases or decreases in property values caused by a revaluation, changes in property values, amount of property tax exemptions, changes in state aid or changes in municipal spending.
Connecticut’s Local Property Tax

- Relationship between net grand list, net grand levy and mill rate: If the grand levy remains the same, changes in the net grand list and mill rate should not result in an increased tax bill

- For example: a municipality implemented a revaluation which resulted in a 10% reduction in the net grand list. Using the previous example:

  - Net grand levy = $5,530,100 = 29.17 mill rate
  - Net grand List = $189,603,428
Connecticut's Local Property Tax

- Gross assessment − exemptions = net assessment × Mill rate = Tax

- $189,000 − 3,000 = $186,000 × 29.17 = $5,426

- (FMV due to revaluation $270,000 × .70 (assessment) = $189,000)
Connecticut’s Local Property Tax

Another example: A municipality’s net grand list increased by 10% due to the addition of a commercial property and a reduction in property tax exemptions

Net grand levy = $5,530,100 = 23.864 Mill Rate
Net grand list $231,737,524

(NGL: $210,670,476 + 21,067,048)
Connecticut’s Local Property Tax

Using the same residential property:

Gross Assessment - exemptions = net assessment X Mill Rate = Tax

$210,000 - 3,000 = 207,000 \times 23.864 = $4,939
Connecticut’s Local Property Tax

TAX EXEMPT PROPERTIES

- Unlike like property tax exemptions, tax exempt properties are not included in the grand list and are applied to real property only

- Exempted by statute - examples of tax exempt properties:
  - Property of the United States
  - State property and reservation land (PILOT)
  - Municipal property
  - Property of volunteer fire companies
Connecticut’s Local Property Tax

- Property used for scientific, educational, historical, charitable purposes (IRS 501(c)(3))
- Connecticut Student Loan Foundation
- Incorporated agricultural and Horticultural Societies
- Real estate of cemeteries
- Churches, parish homes, school, recreation facility, thrift shop, houses used by officiating clergy
- Hospital and Sanatoriums
- Veterans organizations
- American Red Cross
Connecticut’s Local Property Tax

- Recreation – Nonprofit camps & recreational facilities (Boys Scouts, YMCA)
- Private Colleges or General Hospitals (Payment in lieu of tax - PILOT)
- Public service companies: Real estate of railroads
- Connecticut Resource Recovery Authority and Connecticut Innovations
- Connecticut Housing Authority
- Connecticut Airport Authority
Connecticut Local Property Tax

- **GLY 2012:**

- CT municipalities reported a total of $53,880,745,973 in assessed value for tax exempt properties.

- $18,231,320,528 or 34% of this total assessed value municipalities received in a payment in lieu of taxes (PILOT) for state owned and not for profit colleges and hospitals.

- $21,739,081,841 or 40.4% of exempt properties are municipal. Municipal airports are not included in this classification (AV $176,265,480.)
Connecticut Local Property Tax

• Questions?
Connecticut Local Property Tax

• Contact Information

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david.levasseur@ct.gov

Shirley Corona
Intergovernmental Policy Division
Tel.: (860) 418-6221
Shirley.corona@ct.gov
Connecticut's Local Property Tax

- Attachments

- 1. 2010 Recommended Land Use Values Effective October 1, 2010

# PROPERTY ASSESSMENT AND TAXATION IN CONNECTICUT

## 2010 Recommended Land Use Values
**Effective October 1, 2010**

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>STATE-WIDE</th>
<th>RIVER VALLEY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tillable A</td>
<td>$2,400</td>
<td>$2,800</td>
</tr>
<tr>
<td>Tillable B</td>
<td>$1,500</td>
<td>$2,000</td>
</tr>
<tr>
<td>Tillable C</td>
<td>$400</td>
<td>$1,100</td>
</tr>
<tr>
<td>Tillable D</td>
<td>$225</td>
<td>$600</td>
</tr>
<tr>
<td>Orchard E</td>
<td>$750</td>
<td>$750</td>
</tr>
<tr>
<td>Pasture F</td>
<td>$90</td>
<td>$90</td>
</tr>
<tr>
<td>Swamp/Ledge/Scrub G</td>
<td>$40</td>
<td>$40</td>
</tr>
<tr>
<td>Woodland/Forest Land</td>
<td>$130</td>
<td>$130</td>
</tr>
</tbody>
</table>

### River Valley Municipalities
- Bloomfield
- Cromwell
- East Granby
- East Hartford
- East Windsor
- Ellington
- Enfield
- Glastonbury
- Granby
- Manchester
- Portland
- Rocky Hill
- Simsbury
- Southington
- South Windsor
- Suffield
- Vernon
- West Hartford
- Wethersfield
- Windsor
- Winchester Locks

### Land Classifications:

**Tillable A** - Excellent. Light, well-drained, sandy loams, typically flat or level, no stones. Shade tobacco and burlap nursery, some crop land.

**Tillable B** - Very Good. Light, well-drained, sandy loams, typically level to slightly rolling, may have some stones. Binder tobacco, vegetables, potatoes, some cropland.

**Tillable C** - Very Good to Good. Quite Level. Moderate heavier soils, level to rolling, may have stones. Corn silage, hay, vegetables, potatoes, crop land.

**Tillable D** - Good to Fair. Heavier soils, maybe sloped and hilly, stones and seasonal wetness may be limiting factors. Moderate to Considerable Slopes. Hay, corn silage, rotation pasture, crop land.

**Orchard** - Fruit orchard. May include grapes and berries.

**Pasture** - Permanent Pasture, unmanaged pasture, not tilled, grazing. May be heavier soils too wet or story to till for crops, may be wooded area, Xmas trees.

**Swamp, Ledge, Scrub Lands** - Wetlands, ledge outcroppings. Non-farmable areas that also make up the farm unit.

**Woodland, Forest** - Forest land associated with the farm unit. Non-farmable areas that also make up the farm unit.
<table>
<thead>
<tr>
<th>Municipality</th>
<th>Total Tax Exempt Properties by Municipality ($)</th>
<th>State Owned Properties - PILOT ($)</th>
<th>College &amp; Hospital Properties - PILOT ($)</th>
<th>Total AV PILOT ($)</th>
<th>Total Tax Exempt Properties Not Subject to PILOT ($)</th>
<th>% Non-Reimb.</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andover</td>
<td>$12,934,300</td>
<td>$2,751,600</td>
<td>$0</td>
<td>$2,751,600</td>
<td>$10,182,700</td>
<td>78.73%</td>
<td></td>
</tr>
<tr>
<td>Ansonia</td>
<td>$123,976,700</td>
<td>$12,484,400</td>
<td>$0</td>
<td>$12,484,400</td>
<td>$111,492,300</td>
<td>89.93%</td>
<td></td>
</tr>
<tr>
<td>Ashford</td>
<td>$33,051,490</td>
<td>$8,188,600</td>
<td>$0</td>
<td>$8,188,600</td>
<td>$32,232,890</td>
<td>97.52%</td>
<td></td>
</tr>
<tr>
<td>Avon</td>
<td>$281,023,970</td>
<td>$15,297,400</td>
<td>$0</td>
<td>$15,297,400</td>
<td>$265,726,570</td>
<td>94.56%</td>
<td></td>
</tr>
<tr>
<td>Barkhamsted</td>
<td>$20,446,880</td>
<td>$3,553,750</td>
<td>$0</td>
<td>$3,553,750</td>
<td>$16,893,130</td>
<td>82.62%</td>
<td></td>
</tr>
<tr>
<td>Beacon Falls</td>
<td>$41,372,010</td>
<td>$6,642,680</td>
<td>$0</td>
<td>$6,642,680</td>
<td>$34,729,330</td>
<td>83.94%</td>
<td></td>
</tr>
<tr>
<td>Berlin</td>
<td>$154,083,490</td>
<td>$3,799,000</td>
<td>$0</td>
<td>$3,799,000</td>
<td>$150,284,490</td>
<td>97.53%</td>
<td></td>
</tr>
<tr>
<td>Bethany</td>
<td>$39,909,360</td>
<td>$5,420,630</td>
<td>$1,687,760</td>
<td>$7,108,390</td>
<td>$32,800,970</td>
<td>82.19%</td>
<td></td>
</tr>
<tr>
<td>Bethel</td>
<td>$96,328,120</td>
<td>$4,799,350</td>
<td>1,627,710</td>
<td>$6,427,060</td>
<td>$89,901,060</td>
<td>93.33%</td>
<td></td>
</tr>
<tr>
<td>Bethlehem</td>
<td>$33,854,120</td>
<td>$245,500</td>
<td>$0</td>
<td>$245,500</td>
<td>$33,608,620</td>
<td>99.27%</td>
<td></td>
</tr>
<tr>
<td>Bloomfield</td>
<td>$189,248,170</td>
<td>$15,427,720</td>
<td>$18,100,950</td>
<td>$33,528,670</td>
<td>$155,719,500</td>
<td>82.28%</td>
<td></td>
</tr>
<tr>
<td>Bolton</td>
<td>$33,401,580</td>
<td>$5,762,320</td>
<td>$0</td>
<td>$5,762,320</td>
<td>$27,639,260</td>
<td>82.75%</td>
<td></td>
</tr>
<tr>
<td>Bozrah</td>
<td>$13,787,210</td>
<td>$8,484,430</td>
<td>$0</td>
<td>$8,484,430</td>
<td>$12,938,780</td>
<td>93.85%</td>
<td></td>
</tr>
<tr>
<td>Branford</td>
<td>$258,610,400</td>
<td>$9,608,900</td>
<td>$16,049,600</td>
<td>$25,958,500</td>
<td>$232,951,900</td>
<td>90.08%</td>
<td></td>
</tr>
<tr>
<td>Bridgeport</td>
<td>$3,063,134,368</td>
<td>$273,771,715</td>
<td>$89,375,536</td>
<td>$863,147,251</td>
<td>$2,199,987,117</td>
<td>71.82%</td>
<td></td>
</tr>
<tr>
<td>Bridgewater</td>
<td>$41,952,640</td>
<td>$340,900</td>
<td>$0</td>
<td>$340,900</td>
<td>$41,611,740</td>
<td>99.19%</td>
<td></td>
</tr>
<tr>
<td>Bristol</td>
<td>$419,752,560</td>
<td>$12,019,480</td>
<td>$53,769,940</td>
<td>$65,789,420</td>
<td>$353,963,140</td>
<td>84.33%</td>
<td></td>
</tr>
<tr>
<td>Brookfield</td>
<td>$122,468,640</td>
<td>$5,034,820</td>
<td>$0</td>
<td>$5,034,820</td>
<td>$117,433,820</td>
<td>95.89%</td>
<td></td>
</tr>
<tr>
<td>Brooklyn</td>
<td>$45,203,730</td>
<td>$12,929,940</td>
<td>$0</td>
<td>$12,929,940</td>
<td>$32,273,790</td>
<td>71.40%</td>
<td></td>
</tr>
<tr>
<td>Burlington</td>
<td>$48,908,680</td>
<td>$8,473,350</td>
<td>$0</td>
<td>$8,473,350</td>
<td>$40,435,330</td>
<td>82.68%</td>
<td></td>
</tr>
<tr>
<td>Canaan</td>
<td>$56,649,600</td>
<td>$24,164,500</td>
<td>$301,600</td>
<td>$21,466,100</td>
<td>$35,183,500</td>
<td>62.11%</td>
<td></td>
</tr>
<tr>
<td>Canterbury</td>
<td>$17,608,670</td>
<td>$2,080,400</td>
<td>$0</td>
<td>$2,080,400</td>
<td>$15,528,270</td>
<td>88.19%</td>
<td></td>
</tr>
<tr>
<td>Canton</td>
<td>$78,347,180</td>
<td>$4,893,720</td>
<td>$0</td>
<td>$4,893,720</td>
<td>$73,453,460</td>
<td>93.75%</td>
<td></td>
</tr>
<tr>
<td>Chaplin</td>
<td>$23,838,700</td>
<td>$8,863,300</td>
<td>$0</td>
<td>$8,863,300</td>
<td>$14,975,400</td>
<td>62.82%</td>
<td></td>
</tr>
<tr>
<td>Cheshire</td>
<td>$393,098,100</td>
<td>$165,752,150</td>
<td>$14,550,480</td>
<td>$180,302,630</td>
<td>$212,795,470</td>
<td>54.13%</td>
<td></td>
</tr>
<tr>
<td>Chester</td>
<td>$27,756,560</td>
<td>$2,814,920</td>
<td>$0</td>
<td>$2,814,920</td>
<td>$24,941,640</td>
<td>89.86%</td>
<td></td>
</tr>
<tr>
<td>Clinton</td>
<td>$83,734,410</td>
<td>$6,042,600</td>
<td>$0</td>
<td>$6,042,600</td>
<td>$77,691,810</td>
<td>92.78%</td>
<td></td>
</tr>
<tr>
<td>Colchester</td>
<td>$93,442,410</td>
<td>$8,082,670</td>
<td>$0</td>
<td>$8,082,670</td>
<td>$85,359,740</td>
<td>91.35%</td>
<td></td>
</tr>
<tr>
<td>Colebrook</td>
<td>$19,283,960</td>
<td>$1,141,770</td>
<td>$0</td>
<td>$1,141,770</td>
<td>$18,142,190</td>
<td>94.08%</td>
<td></td>
</tr>
<tr>
<td>Columbia</td>
<td>$28,513,900</td>
<td>$1,172,600</td>
<td>$0</td>
<td>$1,172,600</td>
<td>$27,341,300</td>
<td>95.89%</td>
<td></td>
</tr>
<tr>
<td>Cornwall</td>
<td>$27,578,600</td>
<td>$5,593,790</td>
<td>$0</td>
<td>$5,593,790</td>
<td>$21,984,810</td>
<td>79.72%</td>
<td></td>
</tr>
</tbody>
</table>
## Tax Exempt Properties - Assessed Value

<table>
<thead>
<tr>
<th>MUNICIPALITY</th>
<th>TOTAL TAX EXEMPT PROPERTIES BY PILOT</th>
<th>State Owned Properties - PILOT</th>
<th>College &amp; Hospital Properties - PILOT</th>
<th>Total AV PILOT</th>
<th>Total Tax Exempt Properties Not Subject to PILOT</th>
<th>% Non-Reimb.</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>32 Coventry</td>
<td>$64,279,200</td>
<td>$7,739,600</td>
<td>$0</td>
<td>$7,739,600</td>
<td>$56,539,600</td>
<td>87.96%</td>
<td></td>
</tr>
<tr>
<td>33 Cromwell</td>
<td>$86,234,420</td>
<td>$2,697,240</td>
<td>$5,825,840</td>
<td>$8,523,080</td>
<td>$77,711,340</td>
<td>90.12%</td>
<td></td>
</tr>
<tr>
<td>34 Danbury</td>
<td>$1,256,206,200</td>
<td>$378,190,300</td>
<td>$155,399,400</td>
<td>$533,589,700</td>
<td>$722,616,500</td>
<td>57.52%</td>
<td></td>
</tr>
<tr>
<td>35 Darien</td>
<td>$589,874,460</td>
<td>$34,620,180</td>
<td>$34,620,180</td>
<td>$34,620,180</td>
<td>$555,254,280</td>
<td>94.13%</td>
<td></td>
</tr>
<tr>
<td>36 Deep River</td>
<td>$106,406,810</td>
<td>$1,869,160</td>
<td>$0</td>
<td>$1,869,160</td>
<td>$104,537,650</td>
<td>98.24%</td>
<td></td>
</tr>
<tr>
<td>37 Derby</td>
<td>$155,752,000</td>
<td>$5,391,980</td>
<td>$78,448,080</td>
<td>$83,840,060</td>
<td>$71,911,940</td>
<td>46.17%</td>
<td></td>
</tr>
<tr>
<td>38 Durham</td>
<td>$48,151,530</td>
<td>$2,545,200</td>
<td>$0</td>
<td>$2,545,200</td>
<td>$45,606,330</td>
<td>94.71%</td>
<td></td>
</tr>
<tr>
<td>39 Eastford</td>
<td>$14,823,120</td>
<td>$1,371,040</td>
<td>$0</td>
<td>$1,371,040</td>
<td>$13,452,080</td>
<td>90.75%</td>
<td></td>
</tr>
<tr>
<td>40 East Granby</td>
<td>$171,099,300</td>
<td>$4,292,100</td>
<td>$0</td>
<td>$4,292,100</td>
<td>$166,807,200</td>
<td>97.49%</td>
<td>CAA - Bradley Airport - Addtl. Pynt. + $585,900</td>
</tr>
<tr>
<td>41 East Haddam</td>
<td>$63,436,280</td>
<td>$7,109,360</td>
<td>$0</td>
<td>$7,109,360</td>
<td>$56,326,920</td>
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<td>42 East Hampton</td>
<td>$87,250,346</td>
<td>$18,547,120</td>
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<td>$18,547,120</td>
<td>$68,712,226</td>
<td>78.74%</td>
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<tr>
<td>43 East Hartford</td>
<td>$378,041,162</td>
<td>$75,646,780</td>
<td>$36,718,108</td>
<td>$112,364,888</td>
<td>$265,676,274</td>
<td>70.28%</td>
<td></td>
</tr>
<tr>
<td>44 East Haven</td>
<td>$211,057,170</td>
<td>$51,417,390</td>
<td>$0</td>
<td>$51,417,390</td>
<td>$159,639,780</td>
<td>75.64%</td>
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<tr>
<td>45 East Lyme</td>
<td>$259,543,110</td>
<td>$140,267,730</td>
<td>$5,694,780</td>
<td>$145,962,510</td>
<td>$113,580,600</td>
<td>43.76%</td>
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<tr>
<td>46 Easton</td>
<td>$88,753,480</td>
<td>$9,111,820</td>
<td>$0</td>
<td>$9,111,820</td>
<td>$79,641,660</td>
<td>89.73%</td>
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</tr>
<tr>
<td>47 East Windsor</td>
<td>$85,869,460</td>
<td>$16,657,790</td>
<td>$0</td>
<td>$16,657,790</td>
<td>$69,211,670</td>
<td>80.60%</td>
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<td>48 Ellington</td>
<td>$70,186,190</td>
<td>$1,168,030</td>
<td>$0</td>
<td>$1,168,030</td>
<td>$69,018,160</td>
<td>98.34%</td>
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</tr>
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<td>49 Enfield</td>
<td>$315,737,310</td>
<td>$100,496,150</td>
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<td>$103,366,140</td>
<td>$212,371,170</td>
<td>67.26%</td>
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<td>50 Essex</td>
<td>$444,761,600</td>
<td>$2,420,800</td>
<td>$2,460,900</td>
<td>$4,881,700</td>
<td>$39,879,900</td>
<td>89.09%</td>
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</tr>
<tr>
<td>51 Fairfield</td>
<td>$1,097,282,930</td>
<td>$6,181,470</td>
<td>$341,952,310</td>
<td>$348,133,780</td>
<td>$749,149,150</td>
<td>68.27%</td>
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</tr>
<tr>
<td>52 Farmington</td>
<td>$921,635,000</td>
<td>$595,783,880</td>
<td>$4,082,240</td>
<td>$599,866,120</td>
<td>$321,768,880</td>
<td>34.91%</td>
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</tr>
<tr>
<td>53 Franklin</td>
<td>$13,982,920</td>
<td>$3,396,710</td>
<td>$0</td>
<td>$3,396,710</td>
<td>$10,586,210</td>
<td>75.71%</td>
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<td>54 Glastonbury</td>
<td>$234,897,000</td>
<td>$6,037,100</td>
<td>$152,500</td>
<td>$6,189,600</td>
<td>$228,707,400</td>
<td>97.36%</td>
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<td>$27,597,400</td>
<td>$4,062,280</td>
<td>$0</td>
<td>$4,062,280</td>
<td>$23,535,120</td>
<td>85.28%</td>
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<td>56 Granby</td>
<td>$60,727,140</td>
<td>$1,612,960</td>
<td>$0</td>
<td>$1,612,960</td>
<td>$59,114,180</td>
<td>97.34%</td>
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<tr>
<td>57 Greenwich</td>
<td>$2,550,486,610</td>
<td>$10,136,630</td>
<td>$260,594,600</td>
<td>$270,731,230</td>
<td>$2,279,755,380</td>
<td>89.39%</td>
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</tr>
<tr>
<td>58 Griswold</td>
<td>$81,134,700</td>
<td>$10,685,180</td>
<td>$0</td>
<td>$10,685,180</td>
<td>$70,449,520</td>
<td>86.83%</td>
<td></td>
</tr>
<tr>
<td>59 Groton</td>
<td>$982,879,380</td>
<td>$223,829,270</td>
<td>$6,010,900</td>
<td>$229,840,170</td>
<td>$753,039,210</td>
<td>76.62%</td>
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<td>60 Guilford</td>
<td>$168,765,790</td>
<td>$3,784,360</td>
<td>$2,509,280</td>
<td>$6,393,740</td>
<td>$162,372,050</td>
<td>96.21%</td>
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<tr>
<td>61 Haddam</td>
<td>$63,299,790</td>
<td>$9,942,820</td>
<td>$0</td>
<td>$9,942,820</td>
<td>$53,356,970</td>
<td>84.29%</td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Property Name</td>
<td>Total Tax Exempt Properties (Not Subject to PILOT)</td>
<td>State Owned Properties PILOT</td>
<td>College &amp; Hospital Properties PILOT</td>
<td>Total AV PILOT</td>
<td>Total Tax Exempt Properties Not Subject to PILOT</td>
<td>% Non-Reimb.</td>
</tr>
<tr>
<td>-----</td>
<td>----------------</td>
<td>---------------------------------------------------</td>
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<td>------------------------------------</td>
<td>----------------</td>
<td>-----------------------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>62</td>
<td>Hamden</td>
<td>$717,857,220</td>
<td>$109,480,420</td>
<td>$240,768,850</td>
<td>$350,249,270</td>
<td>$367,607,950</td>
<td>51.21%</td>
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<tr>
<td>63</td>
<td>Hampton</td>
<td>$165,038,310</td>
<td>$5,195,030</td>
<td>$0</td>
<td>$5,195,030</td>
<td>$11,308,280</td>
<td>68.52%</td>
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<tr>
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<td>Hartford</td>
<td>$3,710,362,452</td>
<td>$810,461,050</td>
<td>$1,054,160,889</td>
<td>$1,864,621,939</td>
<td>$1,845,740,513</td>
<td>49.75%</td>
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<tr>
<td>65</td>
<td>Hartland</td>
<td>$28,269,230</td>
<td>$17,966,960</td>
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<td>$17,966,960</td>
<td>$10,302,270</td>
<td>36.44%</td>
</tr>
<tr>
<td>66</td>
<td>Harwinton</td>
<td>$4,464,058</td>
<td>$1,322,560</td>
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<td>$1,322,560</td>
<td>$3,141,498</td>
<td>70.37%</td>
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<tr>
<td>67</td>
<td>Hebron</td>
<td>$62,813,490</td>
<td>$1,883,230</td>
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<td>$1,883,230</td>
<td>$60,930,260</td>
<td>97.00%</td>
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<tr>
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<td>Kent</td>
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<td>$17,864,900</td>
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<tr>
<td>69</td>
<td>Killingly</td>
<td>$207,283,160</td>
<td>$53,838,830</td>
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<td>$53,838,830</td>
<td>$153,444,330</td>
<td>74.03%</td>
</tr>
<tr>
<td>70</td>
<td>Killingworth</td>
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<td>$17,780,460</td>
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<tr>
<td>71</td>
<td>Lebanon</td>
<td>$47,445,540</td>
<td>$5,822,450</td>
<td>$0</td>
<td>$5,822,450</td>
<td>$41,623,090</td>
<td>87.73%</td>
</tr>
<tr>
<td>72</td>
<td>Ledyard</td>
<td>$188,102,810</td>
<td>$5,134,150</td>
<td>$0</td>
<td>$5,134,150</td>
<td>$182,968,660</td>
<td>97.27%</td>
</tr>
<tr>
<td>73</td>
<td>Lisbon</td>
<td>$22,756,887</td>
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<td>$1,639,880</td>
<td>$21,117,007</td>
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<td>74</td>
<td>Litchfield</td>
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<td>$14,711,460</td>
<td>$141,967,610</td>
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<tr>
<td>75</td>
<td>Lyme</td>
<td>$46,212,538</td>
<td>$4,936,629</td>
<td>$43,100</td>
<td>$4,979,729</td>
<td>$41,232,809</td>
<td>89.22%</td>
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<tr>
<td>76</td>
<td>Madison</td>
<td>$286,319,740</td>
<td>$111,343,000</td>
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<td>$111,343,000</td>
<td>$174,976,740</td>
<td>61.11%</td>
</tr>
<tr>
<td>77</td>
<td>Manchester</td>
<td>$450,426,370</td>
<td>$95,068,300</td>
<td>$71,676,200</td>
<td>$166,744,500</td>
<td>$283,681,870</td>
<td>62.98%</td>
</tr>
<tr>
<td>78</td>
<td>Mansfield</td>
<td>$1,224,859,074</td>
<td>$1,150,134,004</td>
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<td>$74,725,070</td>
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<tr>
<td>79</td>
<td>Marlborough</td>
<td>$26,277,020</td>
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<tr>
<td>80</td>
<td>Meriden</td>
<td>$541,246,535</td>
<td>$50,895,250</td>
<td>$104,911,590</td>
<td>$155,806,840</td>
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<tr>
<td>81</td>
<td>Middlebury</td>
<td>$77,988,550</td>
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<td>$2,922,500</td>
<td>$75,066,050</td>
<td>96.25%</td>
</tr>
<tr>
<td>82</td>
<td>Middlefield</td>
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<td>$1,315,000</td>
<td>$26,073,000</td>
<td>95.19%</td>
</tr>
<tr>
<td>83</td>
<td>Middletown</td>
<td>$975,553,890</td>
<td>$253,248,240</td>
<td>$375,844,830</td>
<td>$629,093,070</td>
<td>$346,460,820</td>
<td>35.51%</td>
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<tr>
<td>84</td>
<td>Milford</td>
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<td>$88,905,770</td>
<td>$52,867,220</td>
<td>$141,772,990</td>
<td>$363,018,770</td>
<td>71.91%</td>
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<tr>
<td>85</td>
<td>Monroe</td>
<td>$145,160,540</td>
<td>$1,650,110</td>
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<td>$1,650,110</td>
<td>$143,510,430</td>
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<tr>
<td>86</td>
<td>Montville</td>
<td>$303,256,490</td>
<td>$70,337,580</td>
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<td>$70,337,580</td>
<td>$232,918,910</td>
<td>76.81%</td>
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<tr>
<td>87</td>
<td>Morris</td>
<td>$2,299,460</td>
<td>$2,299,460</td>
<td>$0</td>
<td>$2,299,460</td>
<td>$0</td>
<td>0.00%</td>
</tr>
<tr>
<td>MUNICIPALITY</td>
<td>TOTAL TAX EXEMPT PROPERTIES BY PILOT</td>
<td>STATE OWNED PROPERTIES - PILOT</td>
<td>COLLEGE &amp; HOSPITAL PROPERTIES - PILOT</td>
<td>TOTAL AV PILOT</td>
<td>TOTAL TAX EXEMPT PROPERTIES NOT SUBJECT TO PILOT</td>
<td>% NON-REIMB.</td>
<td>NOTES</td>
</tr>
<tr>
<td>--------------------</td>
<td>--------------------------------------</td>
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<td>---------------------------------------</td>
<td>----------------</td>
<td>------------------------------------------------</td>
<td>-------------</td>
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<tr>
<td>88 Naugatuck</td>
<td>$126,190,510</td>
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<td>$8,557,060</td>
<td>$117,633,450</td>
<td>93.22%</td>
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<tr>
<td>89 New Britain</td>
<td>$1,017,141,130</td>
<td>$347,639,130</td>
<td>$189,073,760</td>
<td>$536,712,890</td>
<td>$480,428,240</td>
<td>47.23%</td>
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<tr>
<td>90 New Canaan</td>
<td>$537,605,860</td>
<td>$13,572,680</td>
<td>$0</td>
<td>$13,572,680</td>
<td>$524,033,180</td>
<td>97.48%</td>
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<tr>
<td>91 New Fairfield</td>
<td>$78,213,800</td>
<td>$3,374,500</td>
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<td>$3,374,500</td>
<td>$74,839,300</td>
<td>95.69%</td>
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<tr>
<td>92 New Hartford</td>
<td>$42,006,235</td>
<td>$3,307,435</td>
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<td>$3,307,435</td>
<td>$38,698,800</td>
<td>92.13%</td>
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<tr>
<td>93 New Haven</td>
<td>$5,699,546,981</td>
<td>$671,961,150</td>
<td>$3,268,319,758</td>
<td>$3,940,280,908</td>
<td>$1,759,266,073</td>
<td>30.87%</td>
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<td>94 Newington</td>
<td>$325,994,724</td>
<td>$93,558,900</td>
<td>$79,662,610</td>
<td>$173,221,510</td>
<td>$152,773,214</td>
<td>46.86%</td>
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<td>95 New London</td>
<td>$398,468,609</td>
<td>$63,253,570</td>
<td>$454,226,807</td>
<td>$157,580,377</td>
<td>$420,888,232</td>
<td>44.85%</td>
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<tr>
<td>96 New Milford</td>
<td>$251,935,700</td>
<td>$5,320,340</td>
<td>$26,600,070</td>
<td>$31,920,410</td>
<td>$220,015,290</td>
<td>87.33%</td>
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<tr>
<td>97 Newtown</td>
<td>$283,194,165</td>
<td>$60,971,430</td>
<td>$0</td>
<td>$60,971,430</td>
<td>$222,222,735</td>
<td>78.47%</td>
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<tr>
<td>98 Norfolk</td>
<td>$811,61,600</td>
<td>$18,739,800</td>
<td>$18,318,500</td>
<td>$26,058,300</td>
<td>$55,903,300</td>
<td>68.21%</td>
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<td>99 North Branford</td>
<td>$114,459,492</td>
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<td>$259,100</td>
<td>$1,078,600</td>
<td>$113,380,892</td>
<td>99.06%</td>
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<tr>
<td>100 North Canaan</td>
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<td>$41,199,400</td>
<td>$0</td>
<td>$41,199,400</td>
<td>$33,491,810</td>
<td>89.05%</td>
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<tr>
<td>101 North Haven</td>
<td>$271,205,980</td>
<td>$17,835,930</td>
<td>$71,393,770</td>
<td>$89,229,700</td>
<td>$181,976,280</td>
<td>67.10%</td>
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<tr>
<td>102 North Stonington</td>
<td>$30,607,050</td>
<td>$3,874,920</td>
<td>$0</td>
<td>$3,874,920</td>
<td>$26,732,130</td>
<td>87.34%</td>
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<tr>
<td>103 Norwalk</td>
<td>$1,097,350,197</td>
<td>$76,705,510</td>
<td>$219,867,410</td>
<td>$296,572,920</td>
<td>$800,777,277</td>
<td>72.97%</td>
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<tr>
<td>104 Norwich</td>
<td>$575,299,300</td>
<td>$121,039,000</td>
<td>$92,204,500</td>
<td>$213,513,500</td>
<td>$361,785,800</td>
<td>62.89%</td>
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<tr>
<td>105 Old Lyme</td>
<td>$81,945,170</td>
<td>$6,602,940</td>
<td>$5,627,500</td>
<td>$12,230,440</td>
<td>$69,714,730</td>
<td>85.07%</td>
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<tr>
<td>106 Old Saybrook</td>
<td>$141,521,000</td>
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<td>$16,796,300</td>
<td>$124,724,700</td>
<td>88.13%</td>
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<tr>
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<td>$147,958,320</td>
<td>$1,628,400</td>
<td>$25,257,700</td>
<td>$26,886,100</td>
<td>$121,072,220</td>
<td>81.83%</td>
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<tr>
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<td>$107,054,800</td>
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<td>$42,835,500</td>
<td>$64,219,300</td>
<td>59.99%</td>
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</tr>
<tr>
<td>109 Plainfield</td>
<td>$112,477,330</td>
<td>$8,497,140</td>
<td>$4,509,560</td>
<td>$13,006,700</td>
<td>$99,470,630</td>
<td>88.44%</td>
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<tr>
<td>110 Plainville</td>
<td>$119,537,620</td>
<td>$2,363,410</td>
<td>$0</td>
<td>$2,363,410</td>
<td>$117,174,210</td>
<td>98.02%</td>
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<tr>
<td>111 Plymouth</td>
<td>$50,140,170</td>
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<td>$48,693,770</td>
<td>97.12%</td>
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<tr>
<td>112 Pomfret</td>
<td>$99,518,940</td>
<td>$8,484,660</td>
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<td>$8,484,660</td>
<td>$91,034,280</td>
<td>91.47%</td>
<td></td>
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<tr>
<td>113 Portland</td>
<td>$50,937,130</td>
<td>$3,698,710</td>
<td>$0</td>
<td>$3,698,710</td>
<td>$47,238,420</td>
<td>92.74%</td>
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<tr>
<td>114 Preston</td>
<td>$97,758,600</td>
<td>$2,905,700</td>
<td>$0</td>
<td>$2,905,700</td>
<td>$94,852,900</td>
<td>97.03%</td>
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<tr>
<td>115 Prospect</td>
<td>$32,744,280</td>
<td>$307,330</td>
<td>$0</td>
<td>$307,330</td>
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<td>Total AV PILOT</td>
<td>Total Tax Exempt Properties Not Subject to PILOT</td>
<td>% Non-Reimb.</td>
<td>Notes</td>
</tr>
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<td>$518,726,020</td>
<td>$2,010,085,290</td>
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<td>Suffield</td>
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<td>CAA - Bradley Airport Addtl. Payment $693,909</td>
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<td>Vernon</td>
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<td>C&amp;H PILOT - Non prorated $60,000</td>
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<td>Wallingford</td>
<td>$631,544,900</td>
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1/29/2015
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<tr>
<th>Tax Exempt Properties - Assessed Value</th>
<th>TOTAL TAX EXEMPT PROPERTIES BY MUNICIPALITY</th>
<th>State Owned Properties - PILOT</th>
<th>College &amp; Hospital Properties - PILOT</th>
<th>Total AV PILOT</th>
<th>Total Tax Exempt Properties Not Subject to PILOT</th>
<th>% Non-Reimb.</th>
<th>Notes</th>
</tr>
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<tr>
<td>150 Washington</td>
<td>$200,000,820</td>
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<td>83.30%</td>
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<td>$192,392,900</td>
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<td>159 Wethersfield</td>
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<td>160 Willington</td>
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<td>CA - Bradley Airport - Addtl. Pymt. $6,925</td>
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<td>167 Woodbridge</td>
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