

History of PILOT Program Reimbursement Rates

By: Rute Pinho, Chief Legislative Analyst August 30, 2023 | 2023-R-0190

Issue

When was the payment in lieu of taxes (PILOT) program for state-owned and college and hospital property created? What was the program's original reimbursement rate and what is it today?

Summary

The PILOT program provides annual grants to municipalities and fire districts for (1) state-owned property, municipally owned airports, and tribal reservation land and (2) private nonprofit college and hospital property. PILOT grant amounts are generally determined by multiplying the assessed value of the PILOT-eligible property by the statutory reimbursement rate for the given property. The rates are generally 45% for state-owned property and municipally owned airports; 100% for correctional facilities or juvenile detention centers, tribal reservation land, and other specified properties; and 77% for private nonprofit college and hospital property. The actual grant amounts municipalities and districts receive, however, depend on the amount appropriated for the grants. If the amount appropriated is not enough to fully fund them according to the statutory reimbursement rates, the grant amounts are prorated according to a three-tiered proration method.

It appears that the legislature first established a state reimbursement to municipalities for stateowned and -used property in 1917 (Chapter 367). The reimbursement applied to towns with a grand list of less than \$1 million and was based on the number of acres of state-owned or -used property and the average per-acre value of land in the town. In 1969, the legislature established a PILOT program that more closely resembles the program in place today (PA 766 (1969)). Generally, each town's PILOT grant was based on its share of the total property tax levied by all municipalities

www.cga.ct.gov/olr OLRequest@cga.ct.gov **Connecticut General Assembly** Office of Legislative Research Stephanie A. D'Ambrose, Director in the state during the preceding year and the assessed value of the state-owned property. In the intervening years, the legislature (1) reset the grant calculation by tying it to 20% of the taxes that town would have collected on the property, (2) periodically increased the 20% reimbursement rate for specified types of property, and (3) ultimately increased the general reimbursement rate for state-owned property from 20% to 45% in 1999.

The legislature established the PILOT for private college and hospital property in 1978 and set the reimbursement rate at 25% of the property taxes that would have been due on the property. It subsequently increased this rate four times, most recently to 77% in 1999.

This report provides an overview of the current PILOT reimbursement rates and a brief legislative history of the statutory reimbursement rates under both programs. It generally excludes, however, other changes that have affected the actual grant amounts municipalities received (e.g., changes to the assessment requirements, proration methods for the grants, provisions specific to certain towns, and budget provisions that superseded the statutory requirements for specified fiscal years).

Current PILOT Reimbursement Rates

Statutory Rates

The PILOT program provides annual grants to municipalities (including boroughs) and fire districts for (1) state-owned property, municipally owned airports, and tribal reservation land and (2) private nonprofit college and hospital property. PILOT grant amounts are generally determined by multiplying the assessed value of the PILOT-eligible property by the statutory reimbursement rate for the given property, as shown in Table 1. The rates are generally 45% for state-owned property and municipally owned airports; 100% for correctional facilities or juvenile detention centers, tribal reservation land, and other specified properties; and 77% for private nonprofit college and hospital property.

| PILOT Program | Type of Property | Reimbursement Rate |
|----------------------|---|-----------------------|
| State, Municipal, or | Correctional facility or juvenile detention center | 100% |
| Tribal Property | John Dempsey Hospital permanent medical ward for inmates | 100% |
| | Mashantucket Pequot reservation land (1) designated within the 1983 settlement boundary and (2) taken into trust by the federal government for the Mashantucket Pequots | 100% |
| | Mohegan reservation land taken into trust by the federal government | 100% |

Table 1: Statutory PILOT Reimbursement Rates

Table 1 (continued)

| Type of Property | Reimbursement Rate |
|--|--|
| State-owned real property in any municipality where more than 50% of the property is state-owned (Voluntown is the only municipality that qualifies) | 100% |
| Connecticut Port Authority-owned property and facilities | 100% |
| Connecticut Valley Hospital and Whiting Forensic Hospital | 65% |
| Municipally owned airports and any airport owned by the Connecticut Airport Authority, other than Bradley International Airport | 45% |
| All other state-owned real property | 45% |
| U.S. Department of Veterans Affairs Connecticut Healthcare Systems campus | 100% |
| Real property owned by private, nonprofit colleges | 77% |
| Real property owned by nonprofit general hospital facilities and freestanding chronic disease hospitals (including an urgent care facility that meets narrowly specified criteria) | 77% |
| | State-owned real property in any municipality where more than 50% of the property is state-owned (Voluntown is the only municipality that qualifies)Connecticut Port Authority-owned property and facilitiesConnecticut Valley Hospital and Whiting Forensic HospitalMunicipally owned airports and any airport owned by the Connecticut Airport Authority, other than Bradley International AirportAll other state-owned real propertyU.S. Department of Veterans Affairs Connecticut Healthcare Systems campusReal property owned by private, nonprofit collegesReal property owned by nonprofit general hospital facilities and freestanding chronic disease hospitals (including an urgent |

Source: CGS § 12-18b

Three-Tiered Prorated Grants

The actual PILOT amounts municipalities, boroughs, and fire districts receive generally depend on the amount appropriated for the grants each year. By law, if the appropriation is not enough to fully fund the grants according to the statutory reimbursement rates, they must be prorated according to a three-tiered proration method. The Office of Policy and Management generally determines each municipality's and district's tier designation based on (1) its per capita property wealth (i.e., its equalized net grant list (ENGL) per capita), (2) designation as an alliance district (or beginning July 1, 2024, its designation as a legacy alliance district or educational reform district), and (3) percentage of state-owned property (CGS § 12-18b, as amended by PA 23-167, § 40). Fire districts receive the same grant percentage as the municipality in which they are located (CGS § 12-18b(d)(4)). Attachment 1 shows lists municipalities, boroughs, and fire districts by their respective tier designation for FY 22.

For FY 23, tier one, two, and three municipalities received 50%, 40%, and 30% of their PILOT grants, respectively. The FY 24-25 budget and implementer act increases these rates beginning in FY 24 to 53%, 43%, and 33%, respectively (<u>PA 23-204</u>, § 139, effective July 1, 2023).

By law, if the annual appropriation is not enough to fund the total grants payable to each municipality and fire district at the prorated percentages, then the grants must be proportionately reduced, but they cannot be less than what was received in FY 21. Conversely, if the annual appropriation exceeds the amount required to fund the grants at these percentages, then the grants must be proportionately increased (CGS § 12-18b(d)(1) & (5)).

The law also provides specified payments to a small number of municipalities (e.g., Branford, Bridgeport, West Haven, and Voluntown) that are not subject to proration ($CGS \ \ 12-18b(e)$, as amended $PA \ 23-204$, $\ \ 76$).

Historical State-Owned Property PILOT Reimbursement Rates

1917: State Reimbursement for State-Owned Property First Enacted

With the Legislative Library's help, we traced the program back to 1917 (Chapter 367)(codified as CGS § 12-19). That year, the legislature established a state reimbursement to towns with a grand list of less than \$1 million for the value of land owned or used by the state. Under the act, the reimbursement was based on the number of acres of state-owned or used property in the town and the average per-acre value of land in the town. Figure 1 shows the act's reimbursement formula.

Figure 1: Grant Formula Under 1917 (Chapter 367)

| | | | Number of serves of state owned or used | | Average per sere accessed | | Town's |
|-------|---|---|---|--|---------------------------|------|--------|
| Grant | = | Number of acres of state-owned or -used land in the town | Х | Average per-acre assessed value of land in the town | Х | mill | |
| | | | | | | rate | |

1969: PILOT Program (CGS § 12-19a) Established

In 1969, the legislature repealed the prior state reimbursement in <u>CGS § 12-19</u> and replaced it with a PILOT for state-owned property that more closely resembles the current program. PA 766 (1969) established an annual state grant in lieu of taxes that was based on the town's share of total property tax levied by all municipalities in the state during the preceding year and the assessed value of the state-owned property, as shown in Figure 2. The act capped the grants at \$600,000 per town and set a minimum of \$2,000 or the value of the state-owned property, whichever was less. The legislature later repealed the \$600,000 per town cap in 1977 (PA 77-498). (The 1969 act was codified as <u>CGS § 12-19a</u>. <u>PA 15-244</u> later sunset the grants under CGS § 12-19a and consolidated both PILOT programs under <u>CGS § 12-18b</u>.)

It generally required the grants to be proportionately reduced if they exceeded the total amount appropriated for them. The exception was for any town in which state-owned property was valued at 125% or more of the value of all taxable property in the town. It also generally required each town's grant to at least equal the grant amount they received in 1968.



Figure 2: Reimbursement Formula Under 1969 PA 766

1987: Formula Set at 20% of Foregone Revenue

In 1987, the legislature changed the calculation by setting the grant at 20% of the taxes the town would have collected on the property as assessed two years before the start of the fiscal year in which it was paid (PA 87-399). It also (1) held municipalities harmless for grant amounts less than the amount paid in FY 87; (2) increased the minimum grant from \$2,000 to \$4,000; and (3) capped each municipality's grant at 7.5% of its total real property tax levy for the preceding year.

(In 1990, the legislature increased this 7.5% cap in four steps, from 10% in FY 91 to 15% starting in FY 94 (PA 90-148, § 32). In 1991, it removed the \$4,000 minimum and the 1987 threshold amount (PA 91-14, June Special Session (JSS), § 3). In 1993, the legislature further increased PILOT grants by raising the 15% cap in 11 steps, from 27% for FY 94 to 100% beginning in FY 04 (PA 93-388, § 8).)

1988 to 2000: Reimbursement Rate Increased for Specified Properties

In the following years, the legislature periodically increased the reimbursement rate for specified types of property. For example, in 1988, it increased the rate on qualifying correctional facilities from 20% to 100% of the taxes that would have been paid on the property (PA 88-292). In 1989, it made reservation land held in trust by the state eligible for the general 20% PILOT (PA 89-368).

In 1995, it similarly increased the reimbursement rate for Connecticut Valley Hospital property in Middletown from 20% to 40% of the foregone tax revenue (<u>PA 95-257</u>, § 9). It later increased the rate from 40% to 65% in 2000 (<u>PA 00-192</u>, § 22).

And in 1997, the legislature increased the rate from 20% to 100% for towns in which more than 50% of the property is state-owned (<u>PA 97-11, June 18 Special Session</u>, § 27). That same year, the legislature made municipally owned airport property eligible for the general 20% PILOT (<u>PA 97-261</u>).

1999: General Reimbursement Rate Increased From 20% to 45%

In 1999, the legislature increased the general reimbursement rate from 20% to 45% of the foregone property taxes and similarly set the reimbursement rate for municipally owned airports to 45%. Beginning with FY 02, it also set a 100% reimbursement rate for land that was designated as within the settlement boundary of the Mashantucket Pequot tribe (<u>PA 99-1, JSS</u>, § 11).

College and Hospital PILOT

The legislature established the college and hospital PILOT in 1978 and set the reimbursement rate at 25% of the property taxes that would have been due on eligible private college and nonprofit hospital property, as assessed in the year before the start of the fiscal year in which the grant was paid (PA 78-213, codified at 12-20a). It subsequently increased this rate from:

- 1. 25% to 40% in 1987 (PA 87-418),
- 2. 40% to 50% in 1990 (PA 90-148, § 3),
- 3. 50% to 60% in 1991 (<u>PA 91-14, JSS</u>, § 5), and
- 4. 60% to 77% in 1999 (<u>PA 99-1, JSS</u>, § 12).

Attachment 1: FY 22 Tier Designation for Prorated PILOT Grants

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| Borough of NewtownEast HaddamLitchfieldPomfretWallingfordBorough of WoodmontEast HamptonMarlboroughPortlandWatertownBozrahEast LymeMiddleburyPrestonWest HartfordBoranfordEastfordMiddlefieldProspectWethersfieldBrooklynEllingtonMilfordRocky HillWillingtonBurlingtonEnfieldMonroeSalemWolcottCanterburyEnfield Hazardville Fire #3MontvilleScotlandWoodburyChaplinGlastonburyNew FairfieldSeymourWoodburyChaplinGlastonburyNew HartfordSheltonWoodstockBorough of StoningtonFairfieldNew CanaanSalisburyWestprodBorough of StoningtonFairfieldNew CanaanSalisburyWestprodBridgewaterFarmingtonOld LymeShermanWestportBrookfieldGoshenOld LymeStoningtonWestportCronwallKentOrangeStonington Mystic FD | r 2 | Borough of Bantam | Durham | Ledyard | Plainville | Trumbull |
| Borough of NewtownEast HaddamLitchfieldPomfretWallingfordBorough of WoodmontEast HamptonMarlboroughPortlandWatertownBozrahEast LymeMiddleburyPrestonWest HartfordBoranfordEastfordMiddlefieldProspectWethersfieldBrooklynEllingtonMilfordRocky HillWillingtonBurlingtonEnfieldMonroeSalemWolcottCanterburyEnfield Hazardville Fire #3MontvilleScotlandWoodburyChaplinGlastonburyNew FairfieldSeymourWoodburyChaplinGlastonburyNew HartfordSheltonWoodstockBorough of StoningtonFairfieldNew CanaanSalisburyWestprodBorough of StoningtonFairfieldNew CanaanSalisburyWestprodBridgewaterFarmingtonOld LymeShermanWestportBrookfieldGoshenOld LymeStoningtonWestportCronwallKentOrangeStonington Mystic FD | lie | Borough of Litchfield | East Granby | Lisbon | Plymouth | Union |
| BozrahEast LymeMiddleburyPrestonWest HartfordBranfordEastfordMiddlefieldProspectWethersfieldBrooklynEllingtonMilfordRocky HillWillingtonBurlingtonEnfieldMonroeSalemWolcottCanterburyEnfield Hazardville Fire #3MontvilleScotlandWoodbridgeCantonFranklinNew FairfieldSeymourWoodburyChaplinGlastonburyNew HartfordSheltonWoodstockBorough of FenwickEssexMorrisRokburyWaterfordBridgewaterFarmingtonNorfolkSharonWestonokBridgewaterGoshenOld LymeShermanWestportBrookfieldGoshenOld SaybrookStonington Mystic FDWilton | | Borough of Newtown | East Haddam | Litchfield | Pomfret | Wallingford |
| BranfordEastfordMiddlefieldProspectWethersfieldBrooklynEllingtonMilfordRocky HillWillingtonBurlingtonEnfieldMonroeSalemWolcottCanterburyEnfield Hazardville Fire #3MontvilleScotlandWoodbridgeCantonFranklinNew FairfieldSeymourWoodburyChaplinGlastonburyNew HartfordSheltonWoodstockAvonEastonMadisonRidgefieldWashingtonBorough of FenwickEssexMorrisRoxburyWaterfordBorough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestorokBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStonington Mystic FDWilton | | Borough of Woodmont | East Hampton | Marlborough | Portland | Watertown |
| BrooklynEllingtonMilfordRocky HillWillingtonBurlingtonEnfieldMonroeSalemWolcottCanterburyEnfield Hazardville Fire #3MontvilleScotlandWoodbridgeCantonFranklinNew FairfieldSeymourWoodburyChaplinGlastonburyNew HartfordSheltonWoodstockBorough of FenwickEssexMorrisRoxburyWaterfordBorough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStonington Mystic FDWilton | | Bozrah | East Lyme | Middlebury | Preston | West Hartford |
| BurlingtonEnfieldMonroeSalemWolcottCanterburyEnfield Hazardville Fire #3MontvilleScotlandWoodbridgeCantonFranklinNew FairfieldSeymourWoodburyChaplinGlastonburyNew HartfordSheltonWoodstockAvonEastonMadisonRidgefieldWashingtonBorough of FenwickEssexMorrisRoxburyWaterfordBorough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FDWilton | | Branford | Eastford | Middlefield | Prospect | Wethersfield |
| CanterburyEnfield Hazardville Fire #3MontvilleScotlandWoodbridgeCantonFranklinNew FairfieldSeymourWoodburyChaplinGlastonburyNew HartfordSheltonWoodstockAvonEastonMadisonRidgefieldWashingtonBorough of FenwickEssexMorrisRoxburyWaterfordBorough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FDFor | | Brooklyn | Ellington | Milford | Rocky Hill | |
| Canton ChaplinFranklin GlastonburyNew Fairfield New HartfordSeymour SheltonWoodbury WoodstockAvonEastonMadisonRidgefieldWashingtonBorough of FenwickEssexMorrisRoxburyWaterfordBorough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FDVestor | | Burlington | Enfield | Monroe | Salem | Wolcott |
| ChaplinGlastonburyNew HartfordSheltonWoodstockAvonEastonMadisonRidgefieldWashingtonBorough of FenwickEssexMorrisRoxburyWaterfordBorough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStonington Mystic FDWilton | | Canterbury | Enfield Hazardville Fire #3 | Montville | Scotland | Woodbridge |
| AvonEastonMadisonRidgefieldWashingtonBorough of FenwickEssexMorrisRoxburyWaterfordBorough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FDVestor | | | | | | |
| Borough of FenwickEssexMorrisRoxburyWaterfordBorough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FD | | Chaplin | Glastonbury | New Hartford | Shelton | Woodstock |
| Borough of StoningtonFairfieldNew CanaanSalisburyWestbrookBridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FD | | | | | | |
| PridgewaterFarmingtonNorfolkSharonWestonBrookfieldGoshenOld LymeShermanWestportCanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FD | | | | | | Waterford |
| CanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FD | _ | | Fairfield | New Canaan | Salisbury | Westbrook |
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| CanaanGreenwichOld SaybrookStoningtonWiltonCornwallKentOrangeStonington Mystic FD | Tie | Brookfield | Goshen | - | | |
| | | Canaan | Greenwich | | | Wilton |
| Darien Lyme Redding Warren | | Cornwall | Kent | Orange | Stonington Mystic FD | |
| | | Darien | Lyme | Redding | Warren | |

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