OFFICE OF LEGISLATIVE RESEARCH
Objective Research for Connecticut's Legislature
ResearchReport

Veterans Property Tax Exemptions by Town: Municipal-Option Exemptions

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Issue

According to the results of an OLR survey of Connecticut towns, what municipal-option property tax exemptions do municipalities provide to veterans?

For additional information on this subject, please see the following OLR reports:

- Veterans Property Tax Exemptions by Town: State Mandated Exemptions (2024-R-0004) and
- Veterans Property Tax Exemptions by Town: Total Benefit Amounts & Recipients (2024-R-0020)

Additionally, OLR Report 2023-R-0175 provides information on the eligibility criteria for municipal option exemptions as well as state-mandated exemptions. This report has been partially updated by OLR Report 2025-R-0131.

Summary

In addition to exemptions towns must provide to veterans (commonly referred to as "state-mandated exemptions"), state law allows towns to grant additional property tax exemptions to certain veterans (or "municipal-option exemptions"). Exemptions are a reduction in a property's assessed value on which taxes are owed; they are not credits against the total amount owed.

In June 2023, the Office of Legislative Research (OLR) sent a survey to municipal assessors asking them to (1) identify the municipal-option exemptions their town offers and (2) for exemptions that municipalities have some discretion over, provide the exemption amount and any income eligibility

limits. Of the state's 169 towns, 117 responded to the survey. This report summarizes their responses and the municipal-option exemptions each respondent provides.

An individual's eligibility for an exemption is often contingent on the veteran's qualifying factors (e.g., if he or she has qualifying wartime service or disabilities) and income level. With certain exceptions, exemptions based on a veteran's income level use a statutorily-set threshold that the Office of Policy and Management (OPM) annually updates to reflect the Social Security Administration's cost-of-living adjustments (CGS § 12-81l). OPM's Question and Answer Booklet for Tax Relief Programs provides additional information.

OPM-Set Income Threshold

For 2023, the income thresholds are based on 2022 income and as follows:

- *$40,300 for individuals*
- *$49,100 for married with joint income*

The law requires municipalities to increase certain exemption amounts if a revaluation results in a grand list increase of a certain amount (see Increase in Exemption Amounts After a Revaluation section below and OLR Report 2024-R-0004) (CGS § 12-62g).

Data in This Report

We have edited the data to correct any clear errors or misstatements if possible, but have otherwise included the responses as reported by the municipalities. For questions about a specific town, contact your town assessor.

OLR Survey

Table 1 lists the 117 municipalities that responded to the survey and, thus, whose responses are included in this report. For each municipal-option exemption, Table 2 provides the number of towns that reported offering it as well as the report page that includes additional information on it.

Table 1: Municipalities That Responded to the Survey

Andover	Chester	Franklin	Middletown	Ridgefield	Tolland
Ansonia	Clinton	Glastonbury	Milford	Rocky Hill	Union
Ashford	Colchester	Goshen	Morris	Roxbury	Vernon
Avon	Colebrook	Granby	New Hartford	Salisbury	Voluntown
Barkhamsted	Columbia	Greenwich	New London	Scotland	Warren
Beacon Falls	Cromwell	Griswold	New Milford	Seymour	Washington
Bethel	Danbury	Groton	Newington	Sharon	Waterbury
Bloomfield	Darien	Hartford	Newtown	Shelton	Waterford
Bolton	Deep River	Hartland	Norfolk	Somers	Watertown
Bozrah	Derby	Hebron	North Haven	South Windsor	West Hartford
Bridgeport	East Haddam	Kent	North Stonington	Southbury	Willington
Bridgewater	East Hartford	Killingly	Norwich	Southington	Wilton

Table 1 (continued)

Bristol	East Haven	Killingworth	Old Lyme	Stafford	Windham
Brookfield	East Lyme	Ledyard	Oxford	Sterling	Windsor
Brooklyn	East Windsor	Lisbon	Plainfield	Stonington	Windsor Locks
Burlington	Eastford	Litchfield	Portland	Stratford	Wolcott
Canaan	Ellington	Lyme	Preston	Suffield	Woodbridge
Canterbury	Enfield	Mansfield	Prospect	Thomaston	Woodbury
Canton	Essex	Meriden	Putnam	Thompson	Woodstock
Cheshire	Fairfield	Middlefield			

Table 2: Summary of Survey Results and Corresponding Report Page

Exemption Statute CGS §	Exemption Description	Number of Respondent Towns Offering*	Report Page
12-81f(a)	Wartime service and 30-year retirees	49	3
12-81g(b)	100% disability rating	22	7
12-81f(b)	Veterans with a disability rating or federal compensation	9	7
12-81h	Specially equipped motor vehicle	35	8
12-81(21)(C)	Specially adapted house	20	8
12-81jj	Veterans ineligible for state-mandated exemptions	0	9
12-81kk	Veterans' primary residences	21	9

*Based on town responses to survey

Exemption for Wartime Service and 30-Year Retirees

Exemption Description

Under state law, municipalities may provide an additional property tax exemption to wartime veterans and 30-year retirees who qualify for the state-mandated one. Generally, the state-mandated exemption must be provided to veterans who (1) have qualifying wartime service or (2) retired from the U.S. Armed Forces after 30 years of service because they reached the law's prescribed age limit or suffered from a mental or physical disability (CGS § 12-81(19)).

If a veteran qualifies for the mandated exemption, municipalities may also exempt up to $20,000 or 10% of a property's assessed value for veterans whose incomes are below a set threshold. Municipalities set the income threshold, which must be equal to or higher than the OPM-set one (see Summary) (CGS § 12-81f(a)).

Municipal Adoption

Of the 117 towns that responded to the survey, 49 indicated they provide an additional exemption for wartime and 30-year retired veterans. Table 3 lists the exemption amounts and number of towns that said they provided each amount. The most commonly provided additional amount was $10,000. Table 4 provides each town's exemption amount and income thresholds.

Table 3: Exemption Amount for Wartime Veterans and 30-Year Retirees

Exemption Amount	Number of Towns	Towns
No response	3	Clinton, Enfield, and Old Lyme
$1,000	2	Putnam and Willington
2,000	1	Mansfield
3,000	3	Barkhamsted, Bolton, and Colchester
4,000	1	Thompson
5,000	4	East Lyme, Ellington, Ledyard*, and Somers
6,000	2	East Windsor and Watertown
7,000	1	North Haven
8,000	1	East Haven
10,000	21	Avon, Bethel**, Bloomfield, Brookfield, Colebrook, Danbury, Glastonbury, Groton, Ledyard*, Middlefield, Middletown, Milford, New Milford, Newington, Norwich, Preston, Ridgefield, Seymour, Vernon, Waterford, and Woodbury
11,000	1	Windsor
20,000	8	Burlington, East Hartford, Goshen, Hebron, Norfolk, Sharon, South Windsor, and Woodbridge
10% of property value	3	Bethel**, Darien, and Newtown

*Ledyard reported having a two-tiered system ($10,000 for veterans whose income is at or below OPM's limits but $5,000 for veterans whose income is between 100% and 125% of OPM's limits).

**Bethel offers veterans an exemption of either 10% or $10,000, whichever is greater

As shown in Table 4, towns most commonly reported using the OPM-set income thresholds, but 20 towns set higher thresholds (most commonly $25,000 above OPM's thresholds). Two municipalities (South Windsor and Watertown) reported income limits below what OPM establishes (i.e., the statutorily set minimum).

Table 4: Responses for Wartime and 30-Year Retirees Exemption

Town	Exemption Amount	Married Income Limit	Individual Income Limit
Avon	$10,000	$61,800	$61,800
Barkhamsted	3,000	49,100	40,300
Bethel	10% or $10,000	74,100	65,300
Bloomfield	10,000	49,100	40,300
Bolton	3,000	49,100	40,300
Brookfield	10,000	58,900	52,700
Burlington	20,000	63,490	63,490
Clinton	No response	49,100	40,300
Colchester	3,000	49,100	40,300
Colebrook	10,000	74,100	65,300
Danbury	10,000	74,100	65,300
Darien	10%	74,100	65,300
East Hartford	20,000	64,100	55,300
East Haven	8,000	49,100	40,300
East Lyme	5,000	51,100	42,300
East Windsor	6,000	49,100	40,300
Ellington	5,000	49,100	40,300
Enfield	No response	49,100	40,300
Glastonbury	10,000	49,100	40,300
Goshen	20,000	74,100	65,300
Groton	10,000	49,100	40,300
Hebron	20,000	49,100	40,300
Ledyard*	10,000/5,000	49,100/61,375	40,300/50,375
Mansfield	2,000	49,100	40,300
Middlefield	10,000	67,100	58,300
Middletown	10,000	49,100	40,300
Milford	10,000	74,100	65,300
New Milford	10,000	49,100	40,300
Newington	10,000	56,600	47,800
Newtown	10%	56,400	48,100
Norfolk	20,000	74,100	65,300
North Haven	7,000	74,100	65,300
Norwich	10,000	49,100	40,300
Old Lyme	No response	No response	No response
Preston	10,000	49,100	40,300
Putnam	1,000	49,100	40,300
Ridgefield	10,000	50,000	45,000
Seymour	10,000	59,100	50,300
Sharon	20,000	49,100	40,300
Somers	5,000	49,100	40,300
South Windsor	20,000	16,000	14,000

Table 4 (continued)

Town	Exemption Amount	Married Income Limit	Individual Income Limit
Thompson	4,000	49,100	40,300
Vernon	10,000	49,100	40,300
Waterford	10,000	74,100	65,300
Watertown	6,000	45,000	45,000
Willington	1,000	49,100	40,300
Windsor	11,000	49,100	40,300
Woodbridge	20,000	74,100	65,300
Woodbury	10,000	49,100	40,300

*Ledyard reported having a two-tiered system ($10,000 for veterans whose income is at or below OPM's limits but $5,000 for veterans whose income is between 100% and 125% of OPM's limits).

Exemptions for Veterans With Disabilities

Veterans (and service members) with certain disabilities who reside in the state are entitled to a property tax exemption. Municipalities may adopt certain additional exemptions for veterans who qualify for the state-mandated exemption.

State-Mandated Exemption

Municipalities must provide an exemption to veterans who:

- have a VA disability rating of 10% or more (CGS § 12-81(20)) or
- receive a pension, annuity, or compensation from the United States due to the service-related loss of their arm, leg, or equivalent ("federal compensation") (CGS § 12-81(20)).

The state-mandated exemption for veterans with disabilities consists of three parts:

1. an amount based on the veteran's disability rating or federal compensation;
2. an additional severe service-related disability amount, if applicable (e.g., for loss of one or both arms or legs); plus
3. an income-based exemption equal to:
    - 50% of the base exemption (i.e., the disability rating or federal compensation-based amount plus the severe-service disability amount, if any) if the veteran's income exceeds a set income threshold (see below) or
    - twice the base exemption if the veteran's income is at or below the threshold (CGS § 12-81g(a)&(d)).

For 100% disabled veterans, the income threshold is $18,000 for unmarried veterans and $21,000 for married veterans. For all other qualifying veterans, the income threshold is the higher, OPM-set amount (see Summary above) (CGS § 12-81g(a)&(d)).

100% Disability Municipal Option

For veterans with a 100% disability rating and income below a set threshold, a municipality may provide an income-based amount equal to three times (rather than two times) the disability-rating base amount under CGS § 12-81(20). The income threshold for this optional exemption is $21,000 for unmarried individuals and $24,000 if married (CGS § 12-81g(b)).

The base amount set in statute for veterans with a 100% disability rating is $3,500, meaning this municipal option would provide veterans with incomes below the threshold an exemption of $10,500 (rather than $7,000). However, certain towns must provide a higher base amount, which increases the optional exemption amount accordingly (see Increase in Exemption Amounts After a Revaluation below).

Of the 117 towns that responded, 22 towns indicated they have implemented this alternative.

Table 5: Towns Indicating They Offer the 100% Disability Municipal Option Exemption

Bethel	Clinton	Mansfield	North Haven	Sterling	Watertown
Bozrah	East Haven	Milford	Ridgefield	Stratford	West Hartford
Bridgewater	Glastonbury	New Milford	Somers	Tolland	Wolcott
Cheshire	Goshen	Newington	Southington		

Veterans With a Disability Rating or Federal Compensation

Municipalities may provide an additional property tax exemption to veterans who have a disability rating or receive federal compensation and have incomes below a municipally set threshold. The municipality may use the OPM-set threshold (see Summary) or set a higher one. If the municipality chooses to provide this exemption, the exemption must be at least $3,000 and increased following certain revaluations (see Increase in Exemption Amounts After a Revaluation below) (CGS § 12-81f(b)).

Of the 117 towns that responded, 9 towns indicated they have implemented this exemption, however OLR was unable to independently verify adoption in each of these towns.

Table 6: Towns Indicating They Offer the Exemption for Disability Ratings or Federal Compensation*

Clinton	East Haven	Middlefield	Somers	Watertown	Windsor
Colchester	Ellington	Ridgefield			

*Check with your town assessor to verify what benefits may be provided for this exemption

Specially Equipped Motor Vehicle

The law allows a municipality to grant a property tax exemption (a uniform percentage of the assessed value) for one motor vehicle owned by a veteran who qualifies for an exemption based on his or her disability rating, federal compensation, or severe service-related disability, under CGS § 12-81(20) or CGS § 12-81(21). To qualify, the vehicle must be specially equipped to accommodate the veteran's disability (CGS § 12-81h).

Of the 117 towns that responded, 35 towns indicated they have implemented this exemption.

Table 7: Towns Indicating They Offer the Specially Equipped Motor Vehicle Exemption

Ansonia	Clinton	East Lyme	New London	Seymour	Vernon
Avon	Columbia	East Windsor	Newtown	Shelton	Watertown
Beacon Falls	Cromwell	Ellington	North Haven	Stafford	Windsor Locks
Bloomfield	East Haddam	Killingworth	North Stonington	Sterling	Wolcott
Brooklyn	East Hartford	Lisbon	Norwich	Stonington	Woodbury
Cheshire	East Haven	Milford	Prospect	Stratford	

Most of these towns (33 of 35) indicated they exempt 100% of the vehicle's value. Of the remaining two, Stratford indicated it exempts 95% of the vehicle's value and Wolcott did not provide a percentage in its response.

Specially Adapted House

The law also allows municipalities to completely exempt from property taxes a veteran's house and house lot acquired or modified under a federal financial aid program for specially adapted housing for veterans. (A specially adapted house is one outfitted to be suitable for someone who lost his or her limbs or eyesight.) This exemption is only available to individuals with a severe service-related disability (CGS § 12-81(21)(C)).

Of the 117 towns that responded, 20 indicated they have implemented this tax exemption.

Table 8: Towns Indicating They Offer the Specially Adapted House Exemption

Avon	Cheshire	Enfield	Killingworth	Newington	Vernon
Bloomfield	East Hartford	Granby	Ledyard	Prospect	Waterford
Brookfield	East Haven	Hebron	Mansfield	Southington	Windsor
Brooklyn	Ellington				

Other Municipal Option Exemptions

Veterans Ineligible for State-Mandated Exemptions

By law, municipalities, with their legislative body's approval, may provide a property tax exemption to veterans who have incomes below a municipally set threshold and are ineligible for any of the exemptions for wartime, retired, or disabled veterans. Under this exemption, a municipality may exempt up to $5,000 or 5% of a property's assessed value. The municipality may set the qualifying income threshold at the OPM-set amount (see Summary) or a higher amount (CGS § 12-81jj).

No town indicated it offered this exemption.

Veterans' Primary Residences

Beginning in 2022, the law allows municipalities to establish an exemption for income-qualifying veterans' primary residences by a vote of their legislative body (or board of selectmen if the legislative body is a town meeting). The exemption (1) is available to veterans with up to $50,100 in federal adjusted gross income and (2) equals 10% of the assessed value of a dwelling the veteran owns and uses as his or her primary residence (CGS § 12-81kk). This exemption is not subject to the law limiting the number of veterans' exemptions an individual may claim (CGS § 12-90).

Of the 117 towns that responded, 21 towns indicated they have implemented this exemption, however OLR was unable to independently verify adoption in each of these towns.

Table 9: Towns Indicating They Offer the Veterans' Primary Residences Exemption*

Avon	East Haven	Milford	Oxford	Stafford	Watertown
Brookfield	East Lyme	Morris	Ridgefield	Tolland	Windsor Locks
Cromwell	East Windsor	North Haven	Shelton	Waterbury	Wolcott
East Hartford	Litchfield	North Stonington			

*Check with your town assessor to verify if the town has voted to adopt this exemption

Increase in Exemption Amounts After a Revaluation

Municipalities must increase certain exemptions if, after performing a revaluation, their grand list increases by a certain amount (CGS § 12-62g). (A revaluation is the process of periodically

capturing changes in real property values.) For municipal-option exemptions, this primarily applies to exemptions for veterans with a disability rating or federal compensation (CGS § 12-81f). It also applies to the base state-mandated exemption amount for disabled veterans. Increases to this base amount result in increases to the optional exemption for 100% disabled veterans (CGS § 12-81g).

Appendix A: Assessor Responses

Table 10: Summary of Municipal Option Exemptions Provided by Responding Towns and Amounts

Exemption Description	Wartime Veterans and 30-Year Retirees	Disabled Veterans	100% Disabled Veterans	Veterans' Primary Residences	Specially Adapted Housing	Specially Equipped Vehicles	Not Receiving Mandatory Exemptions
Statute	12-81f(a)	12-81f(b)	12-81g(b)	12-81kk	12-81(21)(C)	12-81h	12-81jj
Statutory Amount	Up to $20,000 or 10% of a property's assessed value	3x Base Amount	At least $3,000 exemption	10% of a property's assessed value	100% Exempted	No Requirements	Up to $5,000 or 5% of a property's assessed value
Town	Assessor Responses						
Andover	No	No	No	No	No	No	No
Ansonia	No	No	No	No	No	Yes	No
Ashford	No	No	No	No	No	No	No
Avon	Yes	No	No	Yes	Yes	Yes	No
Barkhamsted	Yes	No	No	No	No	No	No
Beacon Falls	No	No	No	No	No	Yes	No
Bethel	Yes	No	Yes	No	No	No	No
Bloomfield	Yes	No	No	No	Yes	Yes	No
Bolton	Yes	No	No	No	No	No	No
Bozrah	No	No	Yes	No	No	No	No
Bridgeport	No	No	No	No	No	No	No
Bridgewater	No	No	Yes	No	No	No	No
Bristol	No	No	No	No	No	No	No
Brookfield	Yes	No	No	Yes	Yes	No	No
Brooklyn	No	No	No	No	Yes	Yes	No
Burlington	Yes	No	No	No	No	No	No
Canaan	No	No	No	No	No	No	No
Canterbury	No	No	No	No	No	No	No
Canton	No	No	No	No	No	No	No
Cheshire	No	No	Yes	No	Yes	Yes	No
Chester	No	No	No	No	No	No	No
Clinton	Yes	No	Yes	No	No	Yes	No
Colchester	Yes	Yes	No	No	No	No	No
Colebrook	Yes	No	No	No	No	No	No
Columbia	No	No	No	No	No	Yes	No
Cromwell	No	No	No	Yes	No	Yes	No
Danbury	Yes	No	No	No	No	No	No
Darien	Yes	No	No	No	No	No	No
Deep River	No	No	No	No	No	No	No
Derby	No	No	No	No	No	No	No
East Haddam	No	No	No	No	No	Yes	No

Table 10 (continued)

Exemption Description	Wartime Veterans and 30-Year Retirees	Disabled Veterans	100% Disabled Veterans	Veterans' Primary Residences	Specially Adapted Housing	Specially Equipped Vehicles	Not Receiving Mandatory Exemptions
Statute	12-81f(a)	12-81f(b)	12-81g(b)	12-81kk	12-81(21)(C)	12-81h	12-81jj
Statutory Amount	Up to $20,000 or 10% of a property's assessed value	3x Base Amount	At least $3,000 exemption	10% of a property's assessed value	100% Exempted	No Requirements	Up to $5,000 or 5% of a property's assessed value
Town	Assessor Responses						
East Hartford	Yes	No	No	Yes	Yes	Yes	No
East Haven	Yes	No	Yes	Yes	Yes	Yes	No
East Lyme	Yes	No	No	Yes	No	Yes	No
East Windsor	Yes	No	No	Yes	No	Yes	No
Eastford	No	No	No	No	No	No	No
Ellington	Yes	Yes	No	No	Yes	Yes	No
Enfield	Yes	No	No	No	Yes	No	No
Essex	No	No	No	No	No	No	No
Fairfield	No	No	No	No	No	No	No
Franklin	No	No	No	No	No	No	No
Glastonbury	Yes	No	Yes	No	No	No	No
Goshen	Yes	No	Yes	No	No	No	No
Granby	No	No	No	No	Yes	No	No
Greenwich	No	No	No	No	No	No	No
Griswold	No	No	No	No	No	No	No
Groton	Yes	No	No	No	No	No	No
Hartford	No	No	No	No	No	No	No
Hartland	No	No	No	No	No	No	No
Hebron	Yes	No	No	No	Yes	No	No
Kent	No	No	No	No	No	No	No
Killingly	No	No	No	No	No	No	No
Killingworth	No	No	No	No	Yes	Yes	No
Ledyard	Yes	No	No	No	Yes	No	No
Lisbon	No	No	No	No	No	Yes	No
Litchfield	No	No	No	Yes	No	No	No
Lyme	No	No	No	No	No	No	No
Mansfield	Yes	No	Yes	No	Yes	No	No
Meriden	No	No	No	No	No	No	No
Middlefield	Yes	No	No	No	No	No	No
Middletown	Yes	No	No	No	No	No	No
Milford	Yes	No	Yes	Yes	No	Yes	No
Morris	No	No	No	Yes	No	No	No
New Hartford	No	No	No	No	No	No	No

Table 10 (continued)

Exemption Description	Wartime Veterans and 30-Year Retirees	Disabled Veterans	100% Disabled Veterans	Veterans' Primary Residences	Specially Adapted Housing	Specially Equipped Vehicles	Not Receiving Mandatory Exemptions
Statute	12-81f(a)	12-81f(b)	12-81g(b)	12-81kk	12-81(21)(C)	12-81h	12-81jj
Statutory Amount	Up to $20,000 or 10% of a property's assessed value	3x Base Amount	At least $3,000 exemption	10% of a property's assessed value	100% Exempted	No Requirements	Up to $5,000 or 5% of a property's assessed value
Town	Assessor Responses						
New London	No	No	No	No	No	Yes	No
New Milford	Yes	No	Yes	No	No	No	No
Newington	Yes	No	Yes	No	Yes	No	No
Newtown	Yes	No	No	No	No	Yes	No
Norfolk	Yes	No	No	No	No	No	No
North Haven	Yes	No	Yes	Yes	No	Yes	No
North Stonington	No	No	No	Yes	No	Yes	No
Norwich	Yes	No	No	No	No	Yes	No
Old Lyme	Yes	No	No	No	No	No	No
Oxford	No	No	No	Yes	No	No	No
Plainfield	No	No	No	No	No	No	No
Portland	No	No	No	No	No	No	No
Preston	Yes	No	No	No	No	No	No
Prospect	No	No	No	No	Yes	Yes	No
Putnam	Yes	No	No	No	No	No	No
Ridgefield	Yes	Yes	Yes	Yes	No	No	No
Rocky Hill	No	No	No	No	No	No	No
Roxbury	No	No	No	No	No	No	No
Salisbury	No	No	No	No	No	No	No
Scotland	No	No	No	No	No	No	No
Seymour	Yes	No	No	No	No	Yes	No
Sharon	Yes	No	No	No	No	No	No
Shelton	No	No	No	Yes	No	Yes	No
Somers	Yes	Yes	Yes	No	No	No	No
South Windsor	Yes	No	No	No	No	No	No
Southbury	No	No	No	No	No	No	No
Southington	No	No	Yes	No	Yes	No	No
Stafford	No	No	No	Yes	No	Yes	No
Sterling	No	No	Yes	No	No	Yes	No
Stonington	No	No	No	No	No	Yes	No
Stratford	No	No	Yes	No	No	Yes	No
Suffield	No	No	No	No	No	No	No

Table 10 (continued)

Exemption Description	Wartime Veterans and 30-Year Retirees	Disabled Veterans	100% Disabled Veterans	Veterans' Primary Residences	Specially Adapted Housing	Specially Equipped Vehicles	Not Receiving Mandatory Exemptions
Statute	12-81f(a)	12-81f(b)	12-81g(b)	12-81kk	12-81(21)(C)	12-81h	12-81jj
Statutory Amount	Up to $20,000 or 10% of a property's assessed value	3x Base Amount	At least $3,000 exemption	10% of a property's assessed value	100% Exempted	No Requirements	Up to $5,000 or 5% of a property's assessed value
Town	Assessor Responses						
Thomaston	No	No	No	No	No	No	No
Thompson	Yes	No	No	No	No	No	No
Tolland	No	No	Yes	Yes	No	No	No
Union	No	No	No	No	No	No	No
Vernon	Yes	No	No	No	Yes	Yes	No
Voluntown	No	No	No	No	No	No	No
Warren	No	No	No	No	No	No	No
Washington	No	No	No	No	No	No	No
Waterbury	No	No	No	Yes	No	No	No
Waterford	Yes	No	No	No	Yes	No	No
Watertown	Yes	Yes	Yes	Yes	No	Yes	No
West Hartford	No	No	Yes	No	No	No	No
Willington	Yes	No	No	No	No	No	No
Wilton	No	No	No	No	No	No	No
Windham	No	No	No	No	No	No	No
Windsor	Yes	Yes	No	No	Yes	No	No
Windsor Locks	No	No	No	Yes	No	Yes	No
Wolcott	No	No	Yes	Yes	No	Yes	No
Woodbridge	Yes	No	No	No	No	No	No
Woodbury	Yes	No	No	No	No	Yes	No
Woodstock	No	No	No	No	No	No	No

MHF:co