

# OFFICE OF FISCAL ANALYSIS

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SB-1188

AN ACT ESTABLISHING A PROPERTY TAX EXEMPTION FOR  
PROPERTY LOCATED ON CERTAIN INDIAN LANDS.

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## ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:***

Municipalities	Effect	FY 26 \$	FY 27 \$
East Windsor; North Stonington; Norwich; Preston; Sprague; Stonington; Waterford	Potential Grand List Reduction	None	See Below
Ledyard; Montville	Grand List Reduction	None	See Below

## ***Explanation***

The bill exempts certain real and personal property located on reservation land. This will result in a grand list reduction for Ledyard and Montville beginning in FY 27.<sup>1,2</sup> This may also result in a potential grand list reduction to other towns to the extent additional property is taken into trust.

## ***The Out Years***

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation and the value of qualifying property.

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<sup>1</sup> In past years, Ledyard and Montville have collected approximately \$600,000 each in personal property taxes from property that would be exempt under this bill.

<sup>2</sup> A grand list reduction results in a revenue loss given a constant mill rate. However, it is likely a town will adjust its mill rate to offset any potential revenue loss.