

Motor Vehicle Tax Task Force

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*This report was not formally voted on by the Task Force



Final Report
February 5, 2024

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Task Force Members

Representative Brandon Chafee, *Task Force Co-Chair*

Senator MD Rahman, *Task Force Co-Chair*

Dr. Tamin Ahmed

Dr. Abul Anwar

Stewart Beckett

Commissioner Mark Boughton, Department of Revenue Services

Representative Holly Cheeseman

Representative Eleni Kavros DeGraw

Representative Kate Farrar

Senator Ryan Fazio

Mayor Benjamin Florsheim, Middletown

Senator John Fonfara

Jennifer Gauthier, Office of Policy and Management

First Selectman Paul Harrington, Windsor Locks

Matthew Hart, Capital Region Council of Governments Executive Director

Representative Maria P. Horn

Mayor Laura Hoydick, Stratford

Sajjad Khan

Senator Henri Martin

Senator Patricia Miller

Senator Marilyn Moore

Senator Norman Needleman

Representative Joe Zullo

Task Force Charge

[SA 23-24](#) established a Task Force to study the feasibility of repealing the motor vehicle property tax and the potential impact on municipal budgets. It also required the task force to analyze possible sources of replacement revenue for municipalities, including an annual 8% tax on direct net premiums received by insurance companies for private passenger nonfleet auto insurance policies and on homeowner insurance policies for property in the state.

The act required the task force to submit its findings and recommendations to the Planning and Development and Finance, Revenue and Bonding committees by February 1, 2024. The task force terminates when it submits the report or on February 1, 2024, whichever is later.

Statement on Nonpartisanship

This report was produced by nonpartisan analysts from the Office of Legislative Research (OLR), on behalf of, and exclusively with information provided by, Task Force members. The contents of this report solely reflect the findings of the Task Force, and not those of OLR.

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Task Force Meetings and Presentations

The Task Force met 6 times on the following dates:

- October 23, 2023
- November 13, 2023
- January 8, 2024 (Subcommittee on Collecting Revenue at the State Level)
- January 10, 2024 (Subcommittee on Collecting Revenue at the Local Level)
- January 31, 2024
- Final (TBD)
February 6, 2024

[Appendix A](#) contains the available meeting agendas and minutes.

Introduction

To accomplish its charge, the Task Force designated two subcommittees to examine ways to collect revenue at (1) the municipal level and (2) the state level and equitably redistribute it to municipalities.

The full Task Force and the subcommittees gathered information, heard testimony by experts and interested parties, considered steps other states took to eliminate their motor vehicle property tax, and deliberated possible recommendations.

Task Force Presentations and Approaches Considered

The Task Force considered various approaches to replace the revenue municipalities collect from motor vehicle property taxes. The approaches considered included (1) issuing speeding tickets, particularly in school zones; (2) increasing the real property tax assessment ratio; (3) diverting federal tax savings resulting from a state payroll tax; (4) engaging insurance companies to contribute a percentage of their profits or levying a per policy fee; (5) a per gallon gas tax, potentially applicable only to less fuel-efficient vehicles (e.g., those with returns below 30 miles per gallon); and (6) reducing, rather than eliminating, the motor vehicle property tax.

The Task Force considered the following materials:

- Connecticut Conference of Municipalities presentation “The Property Tax in Connecticut” ([Appendix B](#))
- Connecticut Council of Small Towns presentation “Taskforce to Study Issues Relating to the Repeal of the Motor Vehicle Property Tax, Nov. 13, 2024” ([Appendix C](#))
- Dr. Tamim Ahmed presentation “Task Force for Eliminating Motor Vehicle Tax,” Jan. 10, 2024, ([Appendix D](#))
- Office of Policy and Management, motor vehicle data by town for the 2022 grand list (dated Nov. 16, 2023) ([Appendix E](#) – levies and rates, [Appendix F](#) – supplemental motor vehicle tax, and [Appendix G](#) - taxing district rates)
- OLR, “States That Eliminated Their Motor Vehicle Property Tax” ([2023-R-0196](#))
- OLR, “Connecticut Proposals to Repeal the Motor Vehicle Property Tax” ([2023-R-0274](#))

Policy Options

The Task Force recommends that the legislature consider the following two policy options:

1. **Eliminate the property tax on motor vehicles and allow municipalities to set their own assessment ratio for real property**

Under current law, municipalities must assess all property at 70% of its actual value ([CGS § 12-62a](#)). This means a municipality applies its tax rate (or “mill rate”) to only a portion of a property’s value. The legislature could consider allowing municipalities to set, within limits, their own assessment ratios on real property (e.g., land and buildings). In doing so, it would allow them to replace the forgone motor vehicle property tax revenue (by applying the municipal tax rate to a larger portion of the value of real property) without raising their mill rates. In addition to replacing this foregone revenue, it would relieve taxpayers of this bill and municipalities the administrative burden of billing for motor vehicles.

The Task Force recommends the legislature consider capping the assessment ratio that each municipality may set at the percentage necessary to replace the municipality’s forgone revenue attributable to the elimination of the motor vehicle property tax.

2. **Eliminate the motor vehicle property tax on non-commercial vehicles only**

Eliminating the property tax on non-commercial vehicles would eliminate the tax for most vehicle owners. Retaining the tax on commercial vehicles would limit the amount of revenue municipalities would need to replace to maintain the level of services they are currently providing to their residents.

Appendix A

Taskforce to Study Issues Relating to the Repeal of the Motor Vehicle Property Tax

AGENDA

Monday, January 8, 2024

11:00 AM in Room 2B of the LOB and Zoom and [YouTube Live](#)

- I. Convene Meeting
- II. Remarks By the Chairs
- III. Subcommittee on Collecting Revenue at the State Level
- IV. Next Meeting Schedule
- V. Adjournment

Taskforce to Study Issues Relating to the Repeal of the Motor Vehicle Property Tax

AGENDA

Wednesday, January 10, 2024

11:00 AM in Room 2B of the LOB and Zoom and [YouTube Live](#)

- I. Convene Meeting
- II. Remarks By the Chairs
- III. Subcommittee on Collecting Revenue at the Local Level
- IV. Adjournment

Motor Vehicle Property Tax Taskforce

AGENDA

Wednesday, January 31, 2024

11:00 AM in Room 1B of the LOB and Zoom and YouTube Live

- I. CONVENE MEETING
- II. REMARKS BY THE CHAIRS
- III. FINAL REPORT DISCUSSION
- IV. ANNOUNCEMENT OF TIME AND DATE OF NEXT MEETING
- V. ADJOURNMENT

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Taskforce to Study Issues Relating to the Repeal of the Motor Vehicle Property Tax

Meeting Minutes

10/23/2023

Opening:

Called to order at 11:03 am by Senator MD Rahman

Held on Zoom and in room 1D of the Capitol Building, recorded via Zoom and CT-N

Present: Senator MD Rahman, Tamim Ahmed, Mark Boughton (DRS commissioner), Jennifer Gauthier, Christine Goupel, Rep Brandon Chafee, Rep Eleni Kavros Degraw, Senator Ryan Fazio, Sajjad Khan (East Lyme Resident and Dental Surgeon), Paul Harrington (Windsor Locks First Selectman), Senator Henri Martin, Dr Anwar

Breanne Clifton, Arianna Tsikitas, Ophelia Trahan, Theresa Govert, William Cromwell

Absent:

Approval of Agenda:

Approval of Minutes:

Business from Previous Meeting: N/A

New Business: First meeting, to study the feasibility of repealing the motor vehicle property tax and options for replacing the resulting lost municipal revenue (tax rates can vary wildly based on town):
Legislative Charge SA 23-24

Additions to the Agenda:

Adjournment at 11:26am by Senator MD Rahman. Next meeting will be held on TBD

Taskforce to Study Issues Relating to the Repeal of the Motor Vehicle Property Tax

Meeting Minutes

11/13/2023

Opening:

Called to order at 10:00 am by Senator MD Rahman

Held on Zoom and in room 2B of the Capitol Building, recorded via Zoom and CT-N

Present: Senator MD Rahman, Mark Boughton (DRS commissioner), Jennifer Gauthier (OPM), Rep Brandon Chafee, Rep Eleni Kavros DeGraw, Senator Ryan Fazio, Representative Holly Cheeseman, Representative Susan Johnson, Sajjad Khan (East Lyme Resident and Data Analyst), Paul Harrington (Windsor Locks First Selectman), Dr Anwar (UConn Faculty), Laura Hoydick (Town of Stratford), Sarah Matthews (Town of Stratford), Ben Florsheim (Mayor of Middletown), Commissioner Boughton (DRS), Jessica Schaeffer-Helmecki (OLR)

Presenters: Besty Gara (COST) and Randall Collins (CCM)

Arianna Tsikitas, Ophelia Trahan, Theresa Govert, William Cromwell, Gregg Hannan

Absent: Dr. Ahmed (Insurers Rep.), Senator Norman Needleman, Representative Maria Horn, Senator John Fonfara, Representative Kate Farrar, Senator Patricia Miller, Representative Joe Zullo, Senator Henri Martin

Approval of Agenda: Yes

Approval of Minutes: Yes

Business from Previous Meeting: None

New Business:

Second meeting. Presentations offered by COST and CCM regarding the feasibility of repealing the motor vehicle property tax. Portions of their presentation included projected revenue losses, policy suggestions based off other states, and other facts about the past and current history of the motor vehicle property tax.

Additions to the Agenda:

Adjournment at 11:30am by Senator MD Rahman. Next meeting will be held on TBD

Minutes submitted by Arianna Tsikitas

Minutes approved by

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Appendix B

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Taskforce to Study Issues Relating to the Repeal of the Motor Vehicle Property Tax

NOVEMBER 13, 2023

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Revenues Generated by Car



- ▶ According to OPM, Connecticut municipalities collect approximately \$1.047 billion in motor vehicle taxes on more than 3 million cars and trucks.
- ▶ These revenues are relied upon by municipalities to assist in funding critical services, including education,

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Revenues Generated by Car Tax

- ▶ Without a failsafe mechanism for fully reimbursing municipalities for lost car tax revenues, eliminating the car tax is **not** a tax cut, it is a tax shift.
- ▶ Shifting an estimated \$1.047 billion tax burden to homeowners, businesses, and other property owners will undermine property values and trigger increases in rents and the cost of certain goods and services.
- ▶ COST appreciates that the task force recognizes this and is considering other revenue mechanisms to offset



Reimbursing Municipalities Under Car Tax

- ▶ Currently, the mill rate on car taxes is capped at 32.46 mills (PA 22-118, Sec. 413)
- ▶ A mill rate cap was first enacted in 2015 to help reduce disparities in motor vehicle taxes that resulted in higher tax bills for the same vehicle in different towns.
- ▶ Municipalities are reimbursed for the car taxes that would have been levied without the cap.
- ▶ In FY23, 75 municipalities & 25 special taxing districts received grants totaling an estimated \$132,216,113, which includes an additional \$100 million specified in the additional budget.



State Reimbursement Programs

- ▶ Historically, state programs to reimburse municipalities for lost revenues due to property tax exemptions have fallen short, particularly when the state has been facing difficult budget years.
- ▶ **Payment in Lieu of Taxes (PILOT) – State-Owned Property** – Intended to reimburse municipalities for 45% of lost revenues.
- ▶ **PILOT – Colleges & Hospitals** – Intended to reimburse municipalities for 77% of lost revenues.
- ▶ **PILOT – Correctional Facilities** – Intended to reimburse municipalities for 100% of lost revenues.
- ▶ However, 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.



State Reimbursement Programs

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.

Eroding Budget Revenues

- ▶ Municipal Aid, including reimbursement programs for state-mandated property tax exemptions, is vulnerable to budget cuts when the state faces difficult budget years.
- ▶ “There have been nearly \$11 billion in budget surpluses since 2017. In the last three years, the windfalls matched or exceeded 8.5% of the General Fund. No surplus topped 3.3% in the two decades prior to 2017.”*
- ▶ “New report expected to show finances remain balanced, but days of huge surpluses are over for now.”*

**Is CT's budget boom over? Report likely to show eroding revenue, Keith Phaneuf, CT Mirror, 11/9/23*



Towns Need Predictable Revenue Streams

- ▶ Towns need predictable revenue streams to budget effectively to:
 - ▶ Deliver critical services, including education.
 - ▶ Respond to the growing needs of their communities.
 - ▶ Implement capital plans to maintain and upgrade critical infrastructure and comply with new laws and regulations, such as water and wastewater treatment requirements.
 - ▶ Plan for future growth; and
 - ▶ Respond to inflationary increases.



Legislation Undermining Revenue Predictability

- ▶ 2022 - SB-326 would have reduced the cap on motor vehicles to 30 mills but reimbursement to municipalities for lost revenues would have been phased out to just 20% over time.
- ▶ 2019 - SB-1139 would have repealed the car tax and SB-431 would have replaced the local car tax with a statewide car tax of between 15 & 19 mills and used the proceeds to fund PILOT, increase special education, and other programs.
- ▶ 2013, 2012 & 2011 - HB-5102, HB-5405, & HB-5580 respectively, would have established a statewide mill rate and required towns to remit the revenues to the state to be distributed in a way that would have shifted revenues generated on the local level from



Failsafe Mechanism for Reimbursing Towns

- ▶ Given concerns regarding whether municipalities will be fully reimbursed under the existing car tax cap:
 - ▶ Lawmakers should authorize municipalities to increase their mill rates if reimbursement grants are cut or eliminated, or
 - ▶ Include a provision in statute which automatically removes or adjusts the car tax cap if funds are not made available to fully reimbursement municipalities.



Cost Analysis

- ▶ Need to fully consider fiscal impact of any proposal affecting local property tax revenues, including motor vehicle taxes, and the impact on other property taxpayers.
- ▶ Need to fully consider fiscal viability and sustainability of replacing car taxes with other mechanisms, such as insurance surcharge or landlord licensing fee, including how such mechanisms may impact insurance or rental costs.



Car Tax – Other

- ▶ **Collection Rates** – The vast majority of small towns have a collection rate for overall property taxes of between 97-98%, which is considered average to good, or a collection rate of 98-99%, which is considered excellent*;
- ▶ **Valuation** – Some have indicated that the car tax imposes a burden on tax assessors to determine motor vehicle values based on OPM's selected schedule of values (currently the National Automobile Dealers Association (NADA) appraisal guide).
 - ▶ Beginning October 1, 2024, a new law requires assessors to value motor vehicles using the Manufacturer Suggested Retail Price (MSRP) and to appreciate these clauses according to a depreciation schedule.
 - ▶ This is expected to simplify the process for assessing motor vehicle values.

**Municipal Fiscal Indicators 2017-2021 Edition, OPM*

Car Tax - Other Considerations

- ▶ Antique Vehicles – Tax assessments on antique cars are capped at \$500.
- ▶ Antique Vehicles defined as any vehicle > 20 years old, preserved because of historical significance, & unaltered.
- ▶ Some antique vehicles are luxury collectibles worth thousands of dollars.
- ▶ \$500 assessment cap is inequitable.



Need for Systemic Property Tax



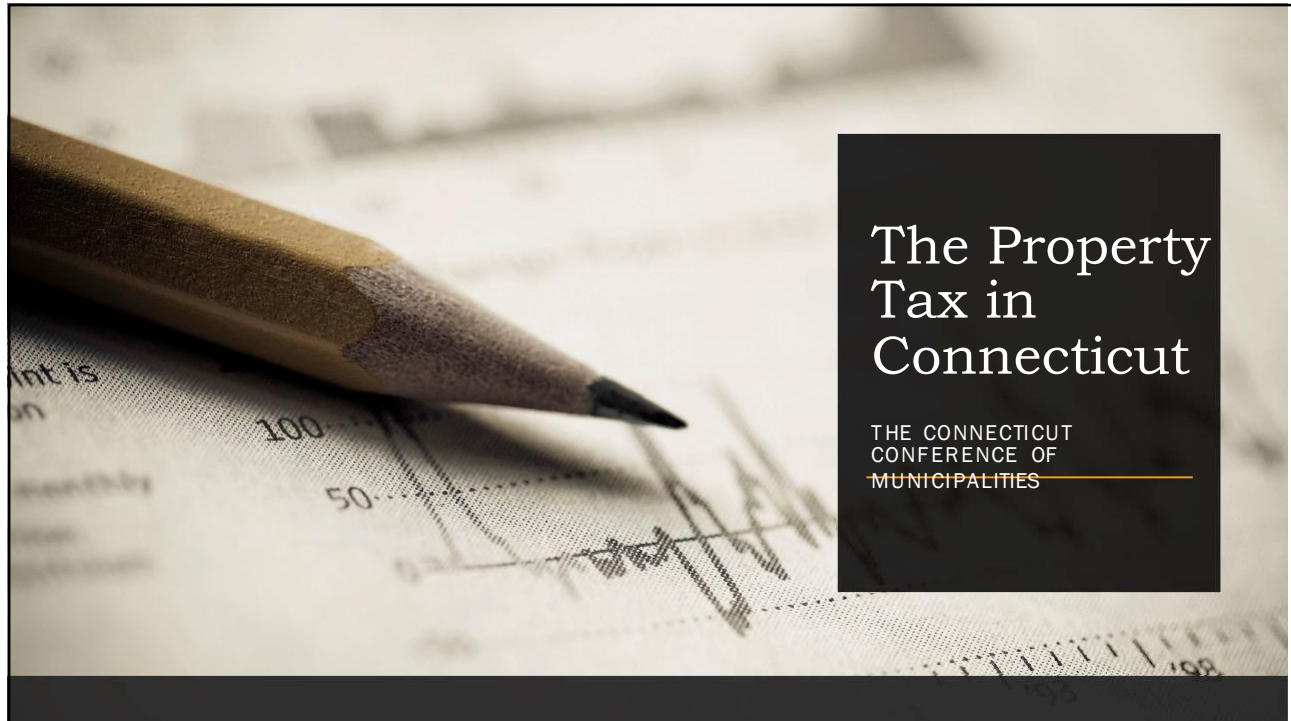
- ▶ According to the Dept. of Revenue Services' 2022 Tax Incidence Report, property taxes continue to impose a significant burden on individual taxpayers and small businesses.
- ▶ Legislation affecting property taxes on motor vehicles must be part of a



Questions?

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ctcost.org

Appendix C



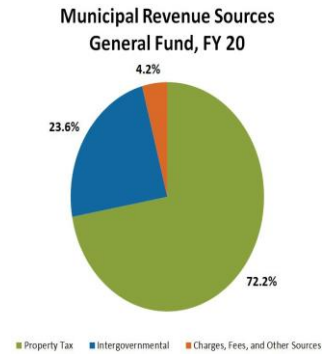
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Responsibilities of Local Governments

Towns and cities provide the majority of public services in Connecticut. These services include elementary and secondary education; public safety; roads and infrastructure; and social and recreational services. In addition to these services, municipalities must also comply with numerous mandates imposed on them by the state legislature. Many of these mandates are unfunded or underfunded. To put it in perspective, the state has imposed over 1,300 mandates onto municipalities, according to the Advisory Council on Intergovernmental Relations (ACIR). In isolation many of these mandates are considered “minor,” but altogether these mandates add significant costs to municipal operations.

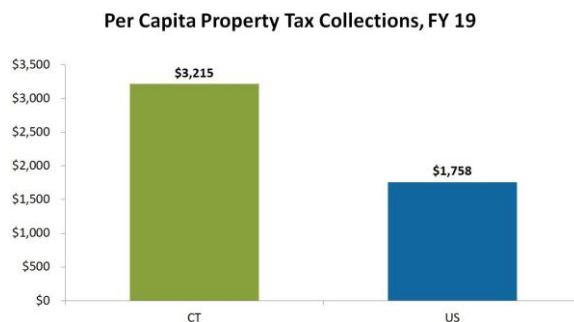
The Only Significant Local Revenue

Funding to provide the services can come from a variety of sources such as taxes, federal and state aid, but the majority of this funding comes from the Property Tax, more than 72%. This has created a system that requires municipalities to be overdependent on revenue from the property tax.



The Property Tax Burden

The per capita property tax burden in Connecticut is \$3,215, well above the national average of \$1,758 and the 3rd highest in the nation. This burden has continued to rise, placing more burden on residential and business taxpayers. In fact, for many businesses, the property tax is the largest tax liability.



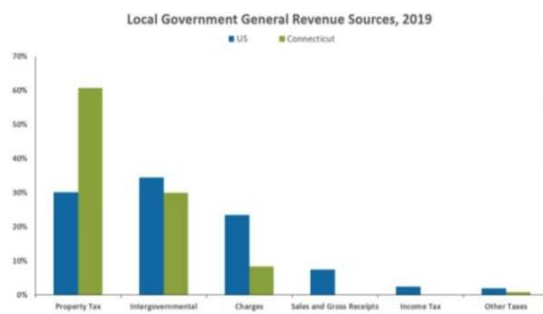
Pros and Cons of the Property

The benefit of using property taxes to fund local government is that property taxes are relatively stable and predictable, unlike income and sales taxes, which can vary widely based on the economy and the market.

There are also downsides to the property tax.

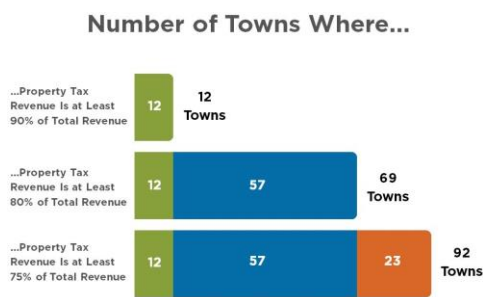
- It is regressive.
- It can pit municipalities against each other as they attempt to expand their tax bases.
- It results in revenue shortfalls in cities and towns that host facilities used for state government, colleges and universities, hospitals, prisons, and nonprofits
- Administration of the tax is difficult and time-consuming, especially regarding motor vehicles and personal property
- The personal property tax can discourage business investment on new equipment, which can impact productivity and competitiveness.
- It often divides communities, especially pitting older residents on fixed income against young families with school-age children.

Over-Reliance on the Property



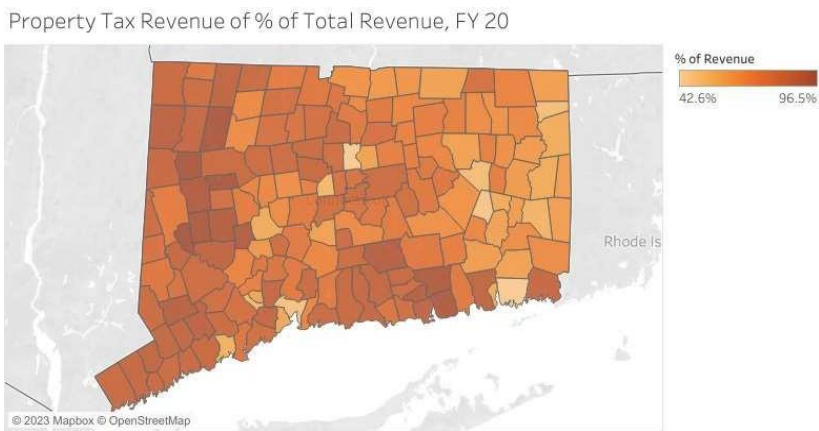
The revenue options available to Connecticut towns and cities are limited by state statute. The property tax is the only tax over which municipalities have significant authority. Municipalities can levy a conveyance tax on real estate transactions, but that tax rate is set by the State and provides a relatively small amount of revenue.

Over-Reliance on the Property Tax



In a number of towns, property tax revenue accounts for at least 80 percent to total revenue, with that number being 90 percent in a dozen towns. In more than half the municipalities in Connecticut, property tax revenue accounts for three- quarters of total revenue.

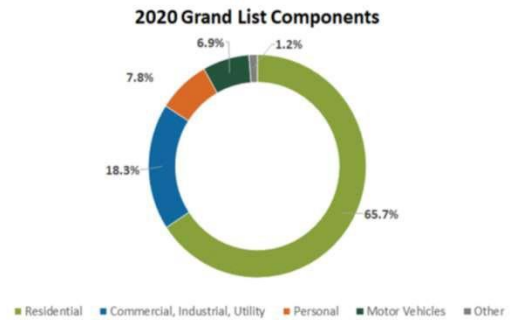
Property Tax Revenue of % of Total Revenue, FY20



The Tax Base and Tax-Exempt

Taxable property, known as the grand list, includes:

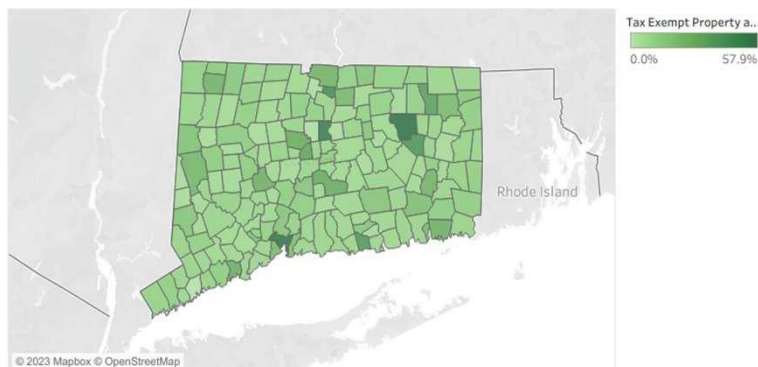
- real property, such as housing, commercial buildings
- personal property, such as, but not limited to, co appliances, computers, office



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The problem with over-reliance on the property tax is that too often the taxable base within a community is limited and this requires towns and cities to increase the mill rate and tax liability to meet expenses. This problem is compounded by properties that have been exempted from taxation by the state legislature. There are currently more than 100 mandated property tax exemptions and in some communities such as Hartford, Mansfield, and New Haven more than 50% of the property within their communities is tax-exempt.

2020 Tax-exempt Property as % of Grand List



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Impact of Tax Exemptions

These exempted properties still utilize public services but do not share in the cost to provide and maintain these essential services. By exempting these properties, it shifts the burden to fund these services to residential and business taxpayers. This increases the cost of housing for both homeowners and renters and the cost of doing business, which limits needed economic development.

One aspect of tax-exempt property that often gets overlooked is the manufacturing machinery and equipment.

The State mandates that qualified machinery and equipment is exempt from local property taxes. Under the payment in lieu of taxes for manufacturing machinery and equipment (PILOT MME) program, the State was supposed to provide reimbursement to towns and cities in an amount equal to 80 percent of the revenue lost as a result of property tax exemptions. After

several years of underfunding the program, the PILOT MME program was eliminated in 2011 and towns and cities lost \$50 million in reimbursement.

State Impacts on the Property Tax

As mentioned previously, the property tax provides 72% of all local revenue, with the majority of the remainder coming from state aid to municipalities. While this state aid is essential, it has been provided at inconsistent amounts over the years and often falls short of the statutorily-required levels. With limited options for filling those revenue shortfalls, towns are forced to raise property taxes.

Two of the largest grant programs are Education Cost Sharing (ECS) and PILOT. These programs have been underfunded for years, and remain so, even with recent funding increases

When PILOT reimbursements fall short, it forces other residential and business property taxpayers to make up the difference. Thus, other property taxpayers are forced to pay for the State's underfunded and unfunded property-tax exemption mandates.

The state also passes down numerous mandates onto towns, many of which are unfunded or underfunded. There are currently over 1,300 state mandates around the areas of education, the environment, and public safety, among others

Appendix D

Task Force Report for Eliminating Motor Vehicle Tax

Tamim Ahmed, PhD

Jan. 10, 2024

Sources of Local Tax Revenue in Connecticut

**Table 1. Total Tax Revenues for Municipalities, and Other Special Entities
FY2023 in Connecticut**

Sources of Revenues	Total Amounts
Real Estate Property Tax	\$9,731,674,683
Personal Property Tax	\$820,535,735
Motor Vehicle Tax	\$1,188,330,228
Total Tax	\$11,740,540,646

Source - <https://portal.ct.gov/-/media/OPM/IGPP-Data-Grants-Mgmt/Tax-Levy-FY-23-882022.pdf>

Tax Revenue Projections Years 1-5 in Connecticut

- Due to inflation we must project a multiple year scenario, typically 5-year Phase-out plan
- Even at a modest 3% inflation year over year, we see the real dollar tax revenue from various sources
- Motor vehicle tax will rise from the current's (FY2023) \$1.188 billion to \$1.378 billion in 2028

Table 2 – 5-Year Scenario with @3% Inflation Adjustment

Sources of Revenues	Total Amounts FY2023	Total Amounts FY2024	Total Amounts FY2025	Total Amounts FY2026	Total Amounts FY2027	Total Amounts FY2028
Real Estate Property Tax	\$9,731,674,683	\$10,023,624,923	\$10,324,333,671	\$10,634,063,681	\$10,953,085,592	\$11,281,678,159
Personal Property Tax	\$820,535,735	\$845,151,807	\$870,506,361	\$896,621,552	\$923,520,199	\$951,225,805
Motor Vehicle Tax	\$1,188,330,228	\$1,223,980,135	\$1,260,699,539	\$1,298,520,525	\$1,337,476,141	\$1,377,600,425
Total Tax	\$11,740,540,646	\$12,092,756,865	\$12,455,539,571	\$12,829,205,758	\$13,214,081,931	\$13,610,504,389

Tax Revenue Collections From Towns Only in Years 1-5 in Connecticut

- With increases in real-estate and personal property tax there could be a phase-out of motor vehicle tax as shown in Table 3
- But the rates of property tax increase will have to be very steep

Table 3 – 5 Year Scenario of Shifting Motor Vehicle Tax to Property

Sources of Revenues	Total Amounts FY2023	Total Amounts FY2024	Total Amounts FY2025	Total Amounts FY2026	Total Amounts FY2027	Total Amounts FY2028
Real Estate Property Tax	\$9,731,674,683	\$10,244,144,672	\$10,788,928,686	\$11,349,736,167	\$11,938,863,295	\$12,522,662,757
Personal Property Tax	\$820,535,735	\$869,449,922	\$914,031,679	\$960,281,682	\$1,015,872,219	\$1,089,153,546
Motor Vehicle Tax	\$1,188,330,228	\$979,184,108	\$756,419,723	\$519,408,210	\$267,495,228	\$0
Total Tax	\$11,740,540,646	\$12,092,756,865	\$12,455,539,571	\$12,829,205,758	\$13,214,081,931	\$13,610,504,389

Table 4 – 5 Year Scenario of Shifting Motor Vehicle Tax to Property

Sources of Revenues	Tax Increase FY2024	Tax Increase FY2025	Tax Increase FY2026	Tax Increase FY2027	Tax Increase FY2028
Real Estate Property Tax	2.20%	4.50%	6.73%	9.00%	11.00%
Personal Property Tax	2.88%	5.00%	7.10%	10.00%	14.50%

Tax Revenue Collections From Towns & States in Years 1-5 in Connecticut

- With slight increases in real-estate and personal property tax plus state funds there could be a phase-out of motor vehicle tax as shown in Table 4
- Rates of property tax increase will be modest

Table 5 – 5 Year Scenario of Shifting Motor Vehicle Tax to Property & State

Sources of Revenues	Total Amounts FY2023	Total Amounts FY2024	Total Amounts FY2025	Total Amounts FY2026	Total Amounts FY2027	Total Amounts FY2028
Real Estate Property Tax	\$9,731,674,683	\$10,173,979,297	\$10,479,198,676	\$10,899,915,273	\$11,336,443,587	\$11,845,762,067
Personal Property Tax	\$820,535,735	\$862,054,843	\$896,621,552	\$932,486,414	\$965,078,608	\$1,022,567,740
Motor Vehicle Tax	\$1,188,330,228	\$979,184,108	\$756,419,723	\$519,408,210	\$267,495,228	\$0
State Funds	\$0	\$77,538,617	\$323,299,620	\$477,395,861	\$645,064,508	\$742,174,581
Total Tax	\$11,740,540,646	\$12,092,756,865	\$12,455,539,571	\$12,829,205,758	\$13,214,081,931	\$13,610,504,389

Table 6 – 5 Year Scenario of Shifting Motor Vehicle Tax to Property & State

Sources of Revenues	Tax Increase FY2024	Tax Increase FY2025	Tax Increase FY2026	Tax Increase FY2027	Tax Increase FY2028
Real Estate Property Tax	1.50%	1.50%	2.50%	3.50%	5.00%
Personal Property Tax	2.00%	3.00%	4.00%	4.50%	7.50%

Income Tax Revenue in Connecticut for FY 2022-23

- In exploring other sources of funds, we looked into the state income tax revenue and potential increments
- There could be modest additional sources of revenue by very modest increases in state income tax rates by increasing the rates over \$100k

Table 7 – Income Tax Revenue by Income Bands in Connecticut

Annual Income Bands	Taxpayer Count	Total Income	Effective Tax Rate*	Total Tax Collected**
<\$50,000	889,373	20,168,512,956	1.545%	311,704,236
\$50,001-\$100,000	393,432	28,264,728,672	4.071%	1,150,617,778
\$100,001-\$250,000	337,977	51,350,080,826	4.780%	2,454,304,108
\$250,001-\$500,000	77,176	26,084,926,128	4.906%	1,279,726,092
\$500,001-\$1,000,000	26,769	18,217,527,083	5.231%	952,906,328
>\$1,000,000	16,989	72,198,564,093	5.342%	3,857,113,677
TOTAL	1,741,716	216,284,339,758	4.626%	10,006,372,219

Source - <https://www.cga.ct.gov/2020/rpt/pdf/2020-R-0191.pdf>

Income Tax Rates Increase Proposed for FYs 2024-28

- By increasing income tax for those over \$100k salary / wage, we can raise considerable amount of additional state revenue
- The changes in effective tax rates are very modest – from 4.63 original to 4.8% in 2024, 4.92% in 2025, to 5.32% in year 2028

Table 8 – Effective Tax Rates Proposed FY2024-28

Annual Income Bands	FY 2021	FY2024	FY2025	FY2026	FY2027	FY2028
<\$50,000	1.545%	1.545%	1.545%	1.545%	1.545%	1.545%
\$50,001-\$100,000	4.071%	4.071%	4.071%	4.071%	4.071%	4.071%
\$100,001-\$250,000	4.780%	4.850%	4.996%	5.145%	5.300%	5.459%
\$250,001-\$500,000	4.906%	5.000%	5.150%	5.305%	5.464%	5.628%
\$500,001-\$1,000,000	5.231%	5.350%	5.511%	5.676%	5.846%	6.021%
>\$1,000,000	5.342%	5.750%	5.923%	6.100%	6.283%	6.472%
Total	4.63%	4.80%	4.92%	5.05%	5.18%	5.32%

Income Tax Revenue Proposed Increment in Connecticut for FYs 2024-28

- By increasing income tax for those over \$100k salary / wage, we can raise considerable amount of additional state revenue
- Additional income tax revenue is in the range of \$376.7 million in 2024 to \$424.0 million in 2028 (see table 9 below)

Table 9 – Additional Income From Tax Revenues

Annual Income Bands	Tax Revenue FY2024	Tax Revenue FY2025	Tax Revenue FY2026	Tax Revenue FY2027	Tax Revenue FY2028
<\$50,000	\$0	\$0	\$0	\$0	\$0
\$50,001-\$100,000	\$0	\$0	\$0	\$0	\$0
\$100,001-\$250,000	\$36,174,812	\$37,260,057	\$38,377,858	\$39,529,194	\$40,715,070
\$250,001-\$500,000	\$24,520,214	\$25,255,821	\$26,013,495	\$26,793,900	\$27,597,717
\$500,001-\$1,000,000	\$21,731,371	\$22,383,312	\$23,054,811	\$23,746,456	\$24,458,849
>\$1,000,000	\$294,303,758	\$303,132,871	\$312,226,857	\$321,593,663	\$331,241,473
TOTAL	\$376,730,156	\$388,032,061	\$399,673,022	\$411,663,213	\$424,013,109

Proposed Increments in State Funds Only to Offset Motor Vehicle Tax in Connecticut

- With the state revenue from additional income tax, we can support a large portion of the deficit left from the repeal of automobile tax
- As Table 10 shows below, there will be additional revenue required from other sources (yet to be determined) of substantial amount by the year 2028

Table 10. Proposed Phasing Out Automobile Tax without Real Estate or Personal Property Tax Changes

Sources of Revenues	Total Amounts FY2023	Total Amounts FY2024	Total Amounts FY2025	Total Amounts FY2026	Total Amounts FY2027	Total Amounts FY2028
Real Estate Property Tax	\$9,731,674,683	\$10,023,624,923	\$10,324,333,671	\$10,634,063,681	\$10,953,085,592	\$11,281,678,159
Personal Property Tax	\$820,535,735	\$845,151,807	\$870,506,361	\$896,621,552	\$923,520,199	\$951,225,805
Motor Vehicle Tax	\$1,188,330,228	\$979,184,108	\$756,419,723	\$519,408,210	\$267,495,228	\$0
State Funds - Inc. Income Tax	\$0	\$376,730,156	\$388,032,061	\$399,673,022	\$411,663,213	\$424,013,109
State Funds - Other Sources	\$0	\$0	\$116,247,755	\$379,439,292	\$658,317,699	\$953,587,315
Total Tax	\$11,740,540,646	\$12,092,756,865	\$12,455,539,571	\$12,829,205,758	\$13,214,081,931	\$13,610,504,389

Proposed Increments in State Funds & Modest Property Tax Increase to Offset Motor Vehicle Tax in Connecticut

- A better outcome is the burden borne by both parties – local (towns, municipalities) and state
- As Table 11 shows below, the state support will be lower if the local towns/municipalities also pitch in with a modest increase in real-estate and property tax
- Real estate and personal property taxes could be increased by 1.5% in the first 2 years, followed by 2.5% tax for the years 2026-27 and ending with a 3% property tax increase in 2028

Table 11. Eliminating Automobile Tax via Property Tax Increases and State Revenues

Sources of Revenues	Total Amounts FY2023	Total Amounts FY2024	Total Amounts FY2025	Total Amounts FY2026	Total Amounts FY2027	Total Amounts FY2028
Real Estate Property Tax	\$9,731,674,683	\$10,173,979,297	\$10,479,198,676	\$10,899,915,273	\$11,226,912,731	\$11,620,128,504
Personal Property Tax	\$820,535,735	\$857,829,084	\$883,563,957	\$919,037,091	\$946,608,204	\$979,762,579
Motor Vehicle Tax	\$1,188,330,228	\$979,184,108	\$756,419,723	\$519,408,210	\$267,495,228	\$0
State Funds - Inc. Income Tax	\$0	\$81,764,376	\$336,357,215	\$399,673,022	\$411,663,213	\$424,013,109
State Funds - Other Sources	\$0	\$0	\$0	\$91,172,162	\$361,402,555	\$586,600,196
Total Tax	\$11,740,540,646	\$12,092,756,865	\$12,455,539,571	\$12,829,205,758	\$13,214,081,931	\$13,610,504,389

Appendix E

OPM sheet 1: levies and rates, by town

Municipality	Population July 1, 2022 (DPH Estimates)	Motor Vehicle Count October 1, 2022 (DMV Data)	Net Motor Vehicle Grand List 2022 (OPM M-13 Data)	Real & PP Mill Rate FY24 (OPM M-1 Data)	Motor Vehicle Mill Rate FY24 (OPM M-1 Data)	Net Motor Vehicle Tax Levy FY24 (OPM M-1 Data)
Andover	3,150	4,068	\$ 39,978,390.00	31.29	31.29	\$ 1,250,923.82
Ansonia	18,923	14,735	\$ 151,330,765.00	26.24	32.46	\$ 4,887,094.97
Ashford	4,222	4,791	\$ 45,243,950.00	33.085	32.46	\$ 1,450,801.83
Avon	18,871	16,435	\$ 252,795,560.00	35.39	32.46	\$ 8,151,762.36
Barkhamsted	3,667	4,323	\$ 44,871,509.00	32.00	32.00	\$ 1,433,867.27
Beacon Falls	6,126	5,990	\$ 70,768,620.00	29.54	29.54	\$ 2,067,460.83
Berlin	20,197	23,134	\$ 301,714,380.00	29.56	29.56	\$ 8,827,309.34
Bethany	5,277	5,944	\$ 72,739,580.00	37.78	32.46	\$ 2,349,584.18
Bethel	20,684	18,339	\$ 232,870,940.00	28.43	28.43	\$ 6,576,078.93
Bethlehem	3,409	4,654	\$ 50,043,900.00	27.49	27.49	\$ 1,361,423.54
Bloomfield	21,560	19,243	\$ 234,362,007.00	36.78	29.96	\$ 7,009,705.60
Bolton	4,834	5,530	\$ 57,973,920.00	43.82	32.46	\$ 1,861,232.75
Bozrah	2,420	3,634	\$ 37,889,450.00	22.50	22.50	\$ 852,737.65
Branford	28,148	27,541	\$ 356,128,654.00	29.89	29.89	\$ 10,602,881.51
Bridgeport	148,377	83,810	\$ 808,030,215.00	43.45	32.46	\$ 26,208,649.00
Bridgewater	1,652	2,083	\$ 26,129,296.00	16.75	16.75	\$ 432,266.93
Bristol	61,330	52,008	\$ 563,162,116.00	30.35	30.35	\$ 16,994,667.09
Brookfield	17,543	16,964	\$ 225,774,199.00	26.86	26.86	\$ 5,999,417.10
Brooklyn	8,502	8,377	\$ 93,712,067.00	28.60	28.60	\$ 2,676,280.73
Burlington	9,710	10,190	\$ 128,913,351.00	32.20	32.20	\$ 4,151,009.90
Canaan	1,081	1,502	\$ 13,832,552.00	21.00	21.00	\$ 290,483.59
Canterbury	5,102	6,548	\$ 62,839,710.00	23.00	23.00	\$ 1,431,954.01
Canton	10,091	10,227	\$ 125,157,374.00	35.37	32.46	\$ 4,045,808.71
Chaplin	2,156	2,671	\$ 24,025,950.00	35.50	32.46	\$ 775,964.04
Cheshire	28,994	26,729	\$ 356,869,807.00	35.09	32.46	\$ 11,540,189.43
Chester	3,757	4,277	\$ 45,875,670.00	29.70	29.70	\$ 1,355,383.94
Clinton	13,399	13,818	\$ 151,948,424.00	29.83	29.83	\$ 4,516,756.39
Colchester	15,572	16,808	\$ 182,982,520.00	27.22	27.22	\$ 4,935,849.60
Colebrook	1,369	1,906	\$ 19,636,906.00	33.20	32.46	\$ 631,596.00

Columbia	5,258	6,313	\$ 65,602,205.00	25.91	25.91	\$ 1,688,956.32
Cornwall	1,573	1,978	\$ 21,778,040.00	14.70	14.70	\$ 316,676.06
Coventry	12,285	13,544	\$ 138,987,000.00	31.74	31.74	\$ 4,374,230.24
Cromwell	14,317	13,924	\$ 172,245,528.00	26.41	26.41	\$ 4,535,670.75
Danbury	86,967	72,378	\$ 878,241,808.00	23.33	23.33	\$ 20,211,711.33
Darien	21,926	17,459	\$ 352,115,000.00	17.61	17.61	\$ 6,109,539.97
Deep River	4,445	4,984	\$ 51,196,870.00	29.88	29.88	\$ 1,523,289.57
Derby	12,358	9,920	\$ 106,159,954.00	38.60	32.46	\$ 2,769,351.76
Durham	7,207	8,156	\$ 99,186,760.00	34.78	32.46	\$ 3,189,989.41
Eastford	1,675	2,030	\$ 19,993,976.00	27.50	27.50	\$ 562,440.36
East Granby	5,218	5,993	\$ 82,352,647.00	36.30	32.46	\$ 2,670,721.18
East Haddam	8,949	10,742	\$ 110,579,023.00	25.75	25.75	\$ 2,803,702.62
East Hampton	12,960	14,052	\$ 154,110,452.00	36.06	32.46	\$ 4,970,084.92
East Hartford	50,718	39,689	\$ 402,605,700.00	42.54	32.46	\$ 12,999,643.56
East Haven	27,682	24,267	\$ 263,131,155.00	31.20	31.20	\$ 8,222,848.59
East Lyme	18,788	18,124	\$ 215,676,789.00	24.88	24.88	\$ 5,330,116.57
Easton	7,630	7,260	\$ 112,458,520.00	28.96	28.96	\$ 3,248,908.79
East Windsor	11,176	12,334	\$ 141,654,512.00	34.28	32.46	\$ 4,571,761.88
Ellington	16,977	16,616	\$ 207,008,380.00	34.30	32.46	\$ 6,651,750.16
Enfield	41,245	37,294	\$ 398,138,343.00	30.56	29.21	\$ 11,534,090.96
Essex	6,793	7,805	\$ 93,664,470.00	22.59	22.59	\$ 2,098,190.21
Fairfield	62,871	48,115	\$ 753,199,903.00	27.51	27.51	\$ 20,512,776.74
Farmington	26,728	23,615	\$ 325,752,037.00	24.21	24.21	\$ 7,811,487.17
Franklin	1,881	2,693	\$ 32,835,534.00	22.97	22.97	\$ 750,530.85
Glastonbury	35,199	32,465	\$ 439,518,597.00	31.01	31.01	\$ 13,600,940.24
Goshen	3,203	4,066	\$ 49,412,830.00	15.60	15.60	\$ 768,813.39
Granby	11,041	11,662	\$ 130,899,360.00	31.89	31.89	\$ 4,166,148.03
Greenwich	63,638	53,176	\$ 1,121,214,340.00	11.393	11.393	\$ 12,686,956.40
Griswold	11,509	11,971	\$ 117,192,990.00	25.07	25.07	\$ 2,938,028.25
Groton	37,743	29,607	\$ 327,961,779.00	22.13	22.13	\$ 7,172,894.82
Guilford	22,019	21,655	\$ 284,229,980.00	25.88	25.88	\$ 7,291,940.47
Haddam	8,670	10,203	\$ 108,019,555.00	33.87	32.46	\$ 3,479,393.57
Hamden	60,809	39,885	\$ 458,870,295.00	56.38	32.46	\$ 14,815,135.64
Hampton	1,738	2,603	\$ 27,598,650.00	24.24	24.24	\$ 663,165.96
Hartford	120,686	54,329	\$ 542,403,224.00	68.95	32.46	\$ 17,522,219.56
Hartland	1,908	2,384	\$ 24,365,560.00	27.25	27.25	\$ 663,174.91

Harwinton	5,562	7,207	\$ 86,872,280.00	29.20	29.20	\$ 2,520,869.08
Hebron	9,121	9,933	\$ 110,972,758.00	33.19	32.46	\$ 3,591,629.31
Kent	3,051	3,095	\$ 39,623,590.00	18.76	18.76	\$ 735,333.88
Killingly	17,837	17,050	\$ 176,582,845.00	26.88	26.88	\$ 4,706,488.63
Killingworth	6,239	7,427	\$ 85,829,150.00	23.47	23.47	\$ 1,991,442.92
Lebanon	7,132	9,037	\$ 90,402,405.00	29.00	29.00	\$ 2,616,911.16
Ledyard	15,456	14,258	\$ 152,312,794.00	34.56	32.46	\$ 4,870,507.81
Lisbon	4,242	4,860	\$ 48,539,382.00	23.43	23.43	\$ 1,133,521.97
Litchfield	8,279	9,665	\$ 111,827,150.00	26.70	26.70	\$ 2,962,472.00
Lyme	2,401	2,595	\$ 36,032,680.00	19.50	19.50	\$ 695,913.40
Madison	17,565	17,469	\$ 242,879,540.00	29.97	29.97	\$ 7,279,106.56
Manchester	59,461	45,835	\$ 497,007,709.00	37.20	32.46	\$ 16,105,219.28
Mansfield	31,949	10,459	\$ 111,699,670.00	31.52	31.52	\$ 3,501,917.18
Marlborough	6,109	6,431	\$ 74,226,301.00	34.73	32.46	\$ 2,390,226.02
Meriden	60,242	46,619	\$ 470,041,040.00	34.79	32.46	\$ 15,201,642.66
Middlebury	7,807	7,994	\$ 109,457,370.00	32.26	32.26	\$ 3,502,392.78
Middlefield	4,248	5,193	\$ 56,725,030.00	28.24	28.24	\$ 1,580,091.00
Middletown	48,729	36,615	\$ 427,260,898.00	28.30	28.30	\$ 12,011,855.83
Milford	52,679	48,307	\$ 600,412,062.00	27.17	27.17	\$ 16,313,195.72
Monroe	18,796	18,622	\$ 243,925,584.00	37.55	32.46	\$ 7,904,122.69
Montville	17,891	17,401	\$ 181,698,430.00	27.77	27.77	\$ 4,991,191.13
Morris	2,267	2,897	\$ 31,654,624.00	18.30	18.30	\$ 577,654.85
Naugatuck	31,705	26,126	\$ 269,861,931.00	44.75	32.46	\$ 8,694,977.62
New Britain	74,396	46,501	\$ 440,749,638.00	38.28	32.46	\$ 14,238,530.00
New Canaan	20,775	16,604	\$ 361,307,635.00	18.94	18.94	\$ 6,762,606.91
New Fairfield	13,536	13,089	\$ 163,599,269.00	34.90	32.46	\$ 5,310,650.08
New Hartford	6,698	7,823	\$ 85,365,265.00	31.32	31.32	\$ 2,664,339.86
New Haven	138,915	60,896	\$ 617,621,230.00	37.20	32.46	\$ 19,897,128.45
Newington	30,356	28,207	\$ 330,309,336.00	38.36	32.46	\$ 10,659,602.00
New London	27,980	17,109	\$ 170,042,675.00	37.24	32.46	\$ 5,483,597.30
New Milford	28,275	27,854	\$ 332,818,230.00	28.98	28.98	\$ 9,525,453.61
Newtown	27,577	27,074	\$ 352,254,380.00	26.24	26.24	\$ 9,169,317.52
Norfolk	1,594	2,015	\$ 22,191,420.00	27.69	27.69	\$ 613,028.37
North Branford	13,464	14,811	\$ 178,744,722.00	34.52	32.46	\$ 5,802,053.68
North Canaan	3,209	3,524	\$ 41,810,180.00	25.50	25.5	\$ 1,053,850.04
North Haven	24,114	25,214	\$ 335,735,290.00	32.65	32.46	\$ 10,826,280.84

North Stonington	5,174	6,394	\$ 69,728,480.00	28.99	28.99	\$ 2,037,174.84
Norwalk	91,401	75,798	\$ 1,011,397,538.00	25.0855	30.467	\$ 30,725,059.50
Norwich	40,009	29,137	\$ 283,529,874.00	41.85	32.09	\$ 9,005,333.99
Old Lyme	7,684	9,680	\$ 109,836,660.00	23.50	23.5	\$ 2,565,048.62
Old Saybrook	10,535	13,010	\$ 170,250,561.00	20.46	20.46	\$ 3,462,410.42
Orange	14,258	15,484	\$ 205,518,650.00	32.31	32.31	\$ 6,595,291.69
Oxford	12,941	15,533	\$ 192,525,649.00	24.51	24.51	\$ 4,718,803.65
Plainfield	15,143	14,932	\$ 144,307,115.00	20.79	20.79	\$ 2,978,425.99
Plainville	17,479	17,999	\$ 213,228,410.00	31.42	31.42	\$ 6,660,475.80
Plymouth	11,711	12,663	\$ 130,364,160.00	37.70	32.46	\$ 4,158,874.89
Pomfret	4,307	4,433	\$ 48,821,960.00	26.75	26.75	\$ 1,291,481.86
Portland	9,429	9,735	\$ 109,362,630.00	33.27	32.46	\$ 3,559,126.68
Preston	4,840	5,657	\$ 61,061,365.00	22.87	22.87	\$ 1,396,473.30
Prospect	9,435	10,506	\$ 123,678,413.00	31.92	31.92	\$ 3,935,979.90
Putnam	9,302	8,411	\$ 88,315,595.00	22.29	22.29	\$ 1,968,554.61
Redding	8,746	8,453	\$ 124,105,420.00	27.69	27.69	\$ 3,393,093.16
Ridgefield	25,007	21,099	\$ 354,000,800.00	25.81	25.81	\$ 9,030,032.59
Rocky Hill	20,712	18,388	\$ 239,353,705.00	35.92	32.46	\$ 7,714,319.98
Roxbury	2,279	2,903	\$ 39,156,680.00	12.60	12.60	\$ 488,980.06
Salem	4,326	5,040	\$ 52,891,530.00	28.80	28.80	\$ 1,438,514.07
Salisbury	4,239	4,335	\$ 56,327,140.00	11.00	11.00	\$ 619,598.54
Scotland	1,577	1,652	\$ 16,570,480.00	40.00	32.46	\$ 534,163.97
Seymour	16,809	15,687	\$ 178,081,700.00	35.98	32.46	\$ 5,723,205.84
Sharon	2,724	3,092	\$ 39,632,280.00	14.40	14.40	\$ 567,864.20
Shelton	41,897	39,837	\$ 508,437,205.00	17.47	17.47	\$ 8,882,397.97
Sherman	3,537	4,049	\$ 49,230,279.00	17.82	17.82	\$ 870,213.16
Simsbury	24,935	21,411	\$ 287,711,071.00	30.82	30.82	\$ 8,791,750.91
Somers	9,843	10,675	\$ 124,233,620.00	28.31	28.31	\$ 3,466,211.99
Southbury	26,783	19,069	\$ 238,050,343.00	22.50	22.50	\$ 5,303,881.04
Southington	19,979	44,081	\$ 559,277,957.00	30.36	30.36	\$ 16,856,863.14
South Windsor	43,753	25,346	\$ 326,897,967.00	33.14	32.46	\$ 10,525,209.82
Sprague	2,958	2,986	\$ 31,134,135.00	28.5	28.5	\$ 883,757.18
Stafford	11,449	13,023	\$ 125,344,655.00	36.76	32.46	\$ 4,021,779.80
Stamford	136,188	98,967	\$ 1,428,679,050.00	27.17	27.25	\$ 38,699,294.36
Sterling	3,623	4,104	\$ 40,353,765.00	22.22	22.22	\$ 896,381.64
Stonington	18,480	19,812	\$ 214,814,738.00	17.45	17.45	\$ 3,719,667.45

Stratford	52,477	45,046	\$ 535,431,688.00	40.20	32.46	\$ 17,254,584.06
Suffield	15,731	14,899	\$ 174,846,326.00	28.61	28.61	\$ 4,986,382.60
Thomaston	7,468	8,300	\$ 89,155,875.00	33.63	32.46	\$ 2,872,987.56
Thompson	9,315	10,146	\$ 108,138,750.00	26.00	26.00	\$ 2,785,437.78
Tolland	14,577	15,352	\$ 181,779,090.00	37.33	32.46	\$ 5,841,856.18
Torrington	35,563	31,157	\$ 315,757,896.00	47.9636	32.46	\$ 10,189,773.45
Trumbull	37,135	32,309	\$ 428,127,750.00	34.15	32.46	\$ 13,876,285.69
Union	793	1,152	\$ 11,950,992.00	28.35	28.35	\$ 328,590.64
Vernon	30,625	25,793	\$ 270,515,595.00	33.39	32.46	\$ 8,750,461.74
Voluntown	2,592	3,274	\$ 31,263,930.00	27.77	27.77	\$ 864,555.76
Wallingford	44,017	43,498	\$ 535,435,617.00	29.34	29.34	\$ 15,612,322.31
Warren	1,352	1,717	\$ 23,398,010.00	13.15	13.15	\$ 307,683.84
Washington	3,666	4,464	\$ 64,363,884.00	14.25	14.25	\$ 908,694.53
Waterbury	115,016	70,266	\$ 691,429,207.00	54.19	32.46	\$ 22,428,094.85
Waterford	19,603	20,461	\$ 226,339,453.00	21.20	21.20	\$ 4,798,396.40
Watertown	22,183	21,985	\$ 270,903,281.00	36.86	32.46	\$ 8,729,969.02
Westbrook	6,860	8,012	\$ 86,621,838.00	21.32	21.32	\$ 1,831,991.27
West Hartford	64,271	46,034	\$ 616,214,964.00	40.92	32.46	\$ 19,855,182.65
West Haven	55,004	37,691	\$ 398,182,510.00	34.81	29.46	\$ 11,635,829.17
Weston	10,354	8,290	\$ 156,163,120.00	33.06	32.46	\$ 5,034,999.84
Westport	27,427	24,318	\$ 486,524,740.00	18.35	18.35	\$ 8,841,210.83
Wethersfield	27,129	22,794	\$ 270,548,015.00	41.78	32.46	\$ 8,706,682.59
Willington	5,544	6,045	\$ 61,864,490.00	32.16	32.16	\$ 1,970,560.00
Wilton	18,457	15,419	\$ 268,682,290.00	29.2608	29.2608	\$ 7,861,858.76
Winchester	10,240	10,676	\$ 103,340,497.00	26.39	26.39	\$ 2,701,892.49
Windham - District 1	24,399	17,320	\$ 160,762,440.00	36.21	21.27	\$ 2,146,108.57
Windham - District 2				36.21	29.86	\$ 1,865,531.71
Windsor	29,453	27,257	\$ 305,482,128.00	33.60	32.46	\$ 9,831,967.61
Windsor Locks	12,537	19,508	\$ 294,099,150.00	26.33	26.33	\$ 7,184,114.43
Wolcott	16,190	16,923	\$ 194,638,390.00	31.87	31.87	\$ 6,146,963.74
Woodbridge	9,051	7,969	\$ 110,695,830.00	45.08	32.46	\$ 3,637,416.00
Woodbury	9,802	10,605	\$ 122,937,687.00	29.06	29.06	\$ 3,544,531.57
Woodstock	8,312	9,343	\$ 102,925,820.00	22.41	22.41	\$ 2,290,129.32
TOTALS	3,626,205	3,046,790	\$ 36,991,090,874.00			\$ 1,040,890,287.96

Appendix F

OPM sheet 2: mv supplement – net levy, by town

Municipality	Net Motor Vehicle Tax Levy (OPM M-1 Data)
Andover	\$ 154,969.23
Ansonia	\$ 672,956.31
Ashford	\$ 174,231.10
Avon	\$ 1,012,790.95
Barkhamsted	\$ 136,224.42
Beacon Falls	\$ 224,657.70
Berlin	\$ 1,236,596.81
Bethany	\$ 268,524.92
Bethel	\$ 884,580.06
Bethlehem	\$ 156,152.41
Bloomfield	\$ 864,805.47
Bolton	\$ 223,580.33
Bozrah	\$ 100,941.39
Branford	\$ 1,438,873.29
Bridgeport	\$ 4,240,776.65
Bridgewater	\$ 57,782.43
Bristol	\$ 2,307,969.51
Brookfield	\$ 782,251.67
Brooklyn	\$ 352,463.52
Burlington	\$ 508,189.70
Canaan	\$ 40,563.28
Canterbury	\$ 167,263.14
Canton	\$ 486,773.76
Chaplin	\$ 94,029.27
Cheshire	\$ 1,381,055.75
Chester	\$ 140,261.32
Clinton	\$ 556,757.67
Colchester	\$ 574,129.27

Colebrook	\$	55,644.00
Columbia	\$	184,840.43
Cornwall	\$	30,602.52
Coventry	\$	493,670.86
Cromwell	\$	497,785.00
Danbury	\$	3,616,633.20
Darien	\$	812,152.78
Deep River	\$	157,709.41
Derby	\$	395,139.30
Durham	\$	382,334.04
Eastford	\$	55,838.75
East Granby	\$	248,434.54
East Haddam	\$	383,164.21
East Hampton	\$	538,711.86
East Hartford	\$	1,803,195.43
East Haven	\$	1,093,474.12
East Lyme	\$	592,280.77
Easton	\$	438,010.66
East Windsor	\$	493,625.13
Ellington	\$	726,418.77
Enfield	\$	1,307,444.25
Essex	\$	205,593.33
Fairfield	\$	2,841,802.79
Farmington	\$	1,082,029.09
Franklin	\$	68,379.47
Glastonbury	\$	1,621,530.93
Goshen	\$	102,219.13
Granby	\$	447,626.63
Greenwich	\$	1,927,831.72
Griswold	\$	348,212.57
Groton	\$	993,410.40
Guilford	\$	1,105,734.74
Haddam	\$	422,492.78
Hamden	\$	2,033,845.65

Hampton	\$ 49,871.72
Hartford	\$ 2,733,443.47
Hartland	\$ 65,525.00
Harwinton	\$ 237,127.87
Hebron	\$ 372,525.93
Kent	\$ 92,358.05
Killingly	\$ 535,045.65
Killingworth	\$ 232,745.35
Lebanon	\$ 244,496.74
Ledyard	\$ 575,714.61
Lisbon	\$ 116,692.25
Litchfield	\$ 362,994.00
Lyme	\$ 84,732.55
Madison	\$ 878,708.77
Manchester	\$ 2,019,829.36
Mansfield	\$ 456,289.20
Marlborough	\$ 282,964.39
Meriden	\$ 1,978,859.20
Middlebury	\$ 426,051.95
Middlefield	\$ 171,379.00
Middletown	\$ 1,916,777.48
Milford	\$ 2,186,809.90
Monroe	\$ 1,026,127.90
Montville	\$ 577,821.95
Morris	\$ 110,482.84
Naugatuck	\$ 1,199,031.65
New Britain	\$ 2,083,545.00
New Canaan	\$ 916,665.87
New Fairfield	\$ 662,211.89
New Hartford	\$ 273,971.23
New Haven	\$ 3,134,050.16
Newington	\$ 1,216,958.00
New London	\$ 828,247.02
New Milford	\$ 1,183,768.68

Newtown	\$ 1,374,155.08
Norfolk	\$ 67,906.42
North Branford	\$ 606,569.86
North Canaan	\$ 138,539.58
North Haven	\$ 1,266,887.94
North Stonington	\$ 214,622.48
Norwalk	\$ 4,572,442.02
Norwich	\$ 1,197,662.12
Old Lyme	\$ 291,788.91
Old Saybrook	\$ 411,701.92
Orange	\$ 818,440.17
Oxford	\$ 488,461.70
Plainfield	\$ 482,870.80
Plainville	\$ 714,554.22
Plymouth	\$ 473,709.31
Pomfret	\$ 144,425.28
Portland	\$ 366,422.85
Preston	\$ 171,633.99
Prospect	\$ 441,791.12
Putnam	\$ 250,377.13
Redding	\$ 594,874.26
Ridgefield	\$ 1,450,483.45
Rocky Hill	\$ 987,688.38
Roxbury	\$ 72,190.55
Salem	\$ 163,272.33
Salisbury	\$ 65,532.38
Scotland	\$ 52,984.12
Seymour	\$ 738,037.90
Sharon	\$ 63,922.38
Shelton	\$ 1,082,825.69
Sherman	\$ 112,605.02
Simsbury	\$ 1,138,937.09
Somers	\$ 368,727.23
Southbury	\$ 639,922.84

Southington	\$	1,868,637.32
South Windsor	\$	1,290,184.56
Sprague	\$	92,553.92
Stafford	\$	446,603.97
Stamford	\$	5,929,254.70
Sterling	\$	144,606.78
Stonington	\$	602,151.53
Stratford	\$	2,149,128.11
Suffield	\$	575,110.93
Thomaston	\$	315,547.52
Thompson	\$	312,459.35
Tolland	\$	718,326.09
Torrington	\$	1,301,884.15
Trumbull	\$	1,720,867.23
Union	\$	32,215.34
Vernon	\$	1,110,092.50
Voluntown	\$	104,142.68
Wallingford	\$	1,761,648.62
Warren	\$	37,530.30
Washington	\$	110,884.61
Waterbury	\$	3,421,987.52
Waterford	\$	750,416.62
Watertown	\$	1,027,561.48
Westbrook	\$	200,757.30
West Hartford	\$	2,684,634.41
West Haven	\$	1,617,525.35
Weston	\$	738,501.03
Westport	\$	1,224,422.64
Wethersfield	\$	1,017,263.32
Willington	\$	229,942.00
Wilton	\$	1,070,600.76
Winchester	\$	344,277.83
Windham	\$	688,781.16
Windsor	\$	1,288,395.54

Windsor Locks	\$ 1,622,672.44
Wolcott	\$ 713,726.18
Woodbridge	\$ 387,131.00
Woodbury	\$ 416,380.42
Woodstock	\$ 374,446.33
TOTAL	\$ 138,452,015.28

Appendix G

OPM sheet 3: mv supplement – taxing districts

Taxing District	Motor Vehicle Mill Rate FY24 (OPM M-1)	Net Motor Vehicle Tax Levy FY24 (OPM M-1 Data)	Net Supplemental Motor Vehicle Tax Levy FY24 (OPM M-1 Data)
Ashford - Lake Chaffee Improvement Association Inc		\$ ~	\$ ~
Avon - Farmington Woods District		\$ ~	\$ ~
Avon - Hunters Run Tax District		\$ ~	\$ ~
Avon - Lakeview Association, Inc.		\$ ~	\$ ~
Avon - Pond Place Tax District		\$ ~	\$ ~
Avon - Secret Lake Association Inc		\$ ~	\$ ~
Barkhamsted - Barkhamsted Fire District	0.46	\$ 20,613.19	\$ 4,196.13
Berlin - Kensington Fire District		\$ ~	\$ ~
Berlin - Worthington Fire District		\$ ~	\$ ~
Bethlehem - Kasson Grove Property Owners Association		\$ ~	\$ ~
Bloomfield - Blue Hills Fire District	2.50	\$ 229,547.42	\$ ~
Bloomfield - Center Fire District	1.75	\$ 249,087.82	\$ ~
Branford - Castle Rock Tax District		\$ ~	\$ ~
Branford - Civic Association Of Short Beach		\$ ~	\$ ~
Branford - Eastern Indian Neck Association		\$ ~	\$ ~
Branford - Granite Bay Civic Association		\$ ~	\$ ~
Branford - Greens Tax District (Condo Assoc.)		\$ ~	\$ ~
Branford - Harbour Village Tax District		\$ ~	\$ ~
Branford - Hotchkiss Grove Shore District		\$ ~	\$ ~
Branford - Johnson Point District		\$ ~	\$ ~
Branford - Linden Shore District		\$ ~	\$ ~
Branford - Pine Orchard Association (The)		\$ ~	\$ ~
Branford - Plymouth Colony Tax District		\$ ~	\$ ~
Branford - Stonegate Tax District		\$ ~	\$ ~
Branford - Stony Creek Association		\$ ~	\$ ~
Branford - Sylvan Point Tax District		\$ ~	\$ ~
Branford - Thimble Islands Ferry District		\$ ~	\$ ~
Branford - Turtle Bay Tax District		\$ ~	\$ ~

Bridgeport - Downtown Special Service District		\$ ~	\$ ~
Bridgeport - Steel Point Infrastructure Improvement District		\$ ~	\$ ~
Brookfield - Candlewood Shores Tax District		\$ ~	\$ ~
Brookfield - Hickory Hills Tax District		\$ ~	\$ ~
Brookfield - High Meadow Tax District		\$ ~	\$ ~
Brookfield - Indian Fields Homeowners Association		\$ ~	\$ ~
Brookfield - Newbury Crossing Tax District		\$ ~	\$ ~
Brooklyn - Brooklyn Fire District		\$ ~	\$ ~
Burlington - Lake Garda Improvement Association		\$ ~	\$ ~
Canton - Secret Lake Association Inc		\$ ~	\$ ~
Cheshire - Copper Hill Tax District		\$ ~	\$ ~
Cheshire - Currier Woods Tax District		\$ ~	\$ ~
Clinton - Beach Park Point Association		\$ ~	\$ ~
Clinton - Beach Park Road Association		\$ ~	\$ ~
Clinton - Clinton Beach Association		\$ ~	\$ ~
Clinton - Grove Beach Improvement Association		\$ ~	\$ ~
Clinton - Lochwood Lake Improvement District		\$ ~	\$ ~
Coventry - Actors Colony Estates Association Inc		\$ ~	\$ ~
Coventry - Gerald Park Association		\$ ~	\$ ~
Coventry - Hemlock Point Tax District		\$ ~	\$ ~
Coventry - Lakeview Terrace Association		\$ ~	\$ ~
Coventry - Lakewood Heights Association Inc		\$ ~	\$ ~
Coventry - Oak Grove Association		\$ ~	\$ ~
Coventry - Pine Lake Community Club Inc		\$ ~	\$ ~
Coventry - Waterfront Heights Association Inc (Homeowners Association)		\$ ~	\$ ~
Coventry - Waterfront Manor Association Inc		\$ ~	\$ ~
Coventry - Waterfront Park Association Inc		\$ ~	\$ ~
Cromwell - Cromwell Fire District	3.00	\$ 515,221.97	\$ 33,351.60
Cromwell - Oxford Park Tax District		\$ ~	\$ ~
Danbury - Cornell Hills Taxing District		\$ ~	\$ ~
Danbury - Upper Marjorie Manor Tax District		\$ ~	\$ ~
Darien - Allwood Tax District		\$ ~	\$ ~
Darien - Crooked Mile Tax District		\$ ~	\$ ~
Darien - Delafield Island Tax District		\$ ~	\$ ~

Darien - Ridge Acres Tax District		\$	~	\$	~
Darien - Tokeneke Tax District		\$	~	\$	~
East Haddam - Laurel Cove Association Inc		\$	~	\$	~
East Haddam - Property Owners Association Of Moodus Lake Shores, Inc.		\$	~	\$	~
East Haddam - Property Owners Of Lake Hayward		\$	~	\$	~
East Haddam - Sunset Acres Of Bashan Lake Inc		\$	~	\$	~
East Hampton - Lake Pocotopaug Terrace Association		\$	~	\$	~
East Hampton - Princess Pocotopaug Corporation		\$	~	\$	~
East Lyme - Attawan Beach Association Inc		\$	~	\$	~
East Lyme - Black Point Beach Club Association		\$	~	\$	~
East Lyme - Crescent Beach Association		\$	~	\$	~
East Lyme - Giants Neck Beach Association		\$	~	\$	~
East Lyme - Giants Neck Heights Association		\$	~	\$	~
East Lyme - Oak Grove Beach Community Association		\$	~	\$	~
East Lyme - Pine Grove Niantic Association		\$	~	\$	~
East Windsor - Broad Brook Fire Dept		\$	~	\$	~
East Windsor - Warehouse Point Fire District		\$	~	\$	~
Easton - Easton Fire District 1		\$	~	\$	~
Ellington - Crystal Lake Fire District		\$	~	\$	~
Enfield - #1 Enfield Fire District	3.24	\$	456,622.36	\$	41,832.81
Enfield - #2 Thompsonville Fire District	3.25	\$	198,240.26	\$	42,024.26
Enfield - #3 Hazardville Fire District	3.00	\$	257,587.27	\$	29,423.90
Enfield - #4 North Thompsonville Fire District	2.70	\$	174,142.09	\$	~
Enfield - #5 Shaker Pines Fire District	3.25	\$	139,030.60	\$	19,814.46
Enfield - Crescent Lake Tax District		\$	~	\$	~
Enfield - Shaker Pines Lake Association		\$	~	\$	~
Fairfield - Brooklawn Park Association		\$	~	\$	~
Fairfield - Tanaka Park Association Inc		\$	~	\$	~
Fairfield - Winton Park Association		\$	~	\$	~
Farmington - Farmington Woods District		\$	~	\$	~
Farmington - Greenbriar Tax District - Terminated 1990		\$	~	\$	~
Farmington - Lake Garda Improvement Association		\$	~	\$	~
Farmington - Talcott Glen Tax District		\$	~	\$	~
Goshen - Woodridge Lake Sewer District		\$	~	\$	~

Granby - Salmon Brook District		\$ ~	\$ ~
Greenwich - Belle Haven Tax District		\$ ~	\$ ~
Greenwich - Binney Lane Tax District		\$ ~	\$ ~
Greenwich - Chimney Cove Tax District (Chimney Cove Private Assoc)		\$ ~	\$ ~
Greenwich - Common Tax District - Condo (The)		\$ ~	\$ ~
Greenwich - Field Point Park District		\$ ~	\$ ~
Greenwich - Gate Field Hedgerow Tax District		\$ ~	\$ ~
Greenwich - Georgetowne North Tax District		\$ ~	\$ ~
Greenwich - Greenwich Hills Tax District		\$ ~	\$ ~
Greenwich - Greenwich Sewer District		\$ ~	\$ ~
Greenwich - Greenwich Sewer Improvement		\$ ~	\$ ~
Greenwich - Harbor Point Tax District		\$ ~	\$ ~
Greenwich - Hawthorne Condo Assoc. Tax Dist. (The)		\$ ~	\$ ~
Greenwich - Hillcrest Park Tax District		\$ ~	\$ ~
Greenwich - Indian Harbor District		\$ ~	\$ ~
Greenwich - Khakum Wood Tax District		\$ ~	\$ ~
Greenwich - Lansing Meadows Condo Association		\$ ~	\$ ~
Greenwich - Ledge Road Tax District		\$ ~	\$ ~
Greenwich - Lyon Farm East Tax District Inc. - Terminated 2023		\$ ~	\$ ~
Greenwich - Mead Point District		\$ ~	\$ ~
Greenwich - Millbrook Owners Association Inc		\$ ~	\$ ~
Greenwich - Old Farm Woods Tax District		\$ ~	\$ ~
Greenwich - Palmer Point Tax District		\$ ~	\$ ~
Greenwich - Pinetum Lane Taxing District		\$ ~	\$ ~
Greenwich - Putnam Park Tax District		\$ ~	\$ ~
Greenwich - Quail Road Tax District		\$ ~	\$ ~
Greenwich - Rock Ridge Association		\$ ~	\$ ~
Greenwich - Sheephill Road		\$ ~	\$ ~
Greenwich - Silo Hill Tax District		\$ ~	\$ ~
Greenwich - The Dublin Hill Tax District		\$ ~	\$ ~
Greenwich - Weaver Street Tax District		\$ ~	\$ ~
Greenwich - West Quail Road Tax District - Terminated 1993		\$ ~	\$ ~
Griswold - Jewett City		\$ ~	\$ ~
Groton - #1 City of Groton	3.67	\$ 283,306.17	\$ 39,441.34

Groton - #2 Poquonock Bridge Fire District	5.10	\$	384,635.58	\$	58,062.98
Groton - #3 Groton: Mystic Fire District	2.176	\$	109,718.60	\$	13,417.57
Groton - #4 Noank Fire District	1.48	\$	28,455.05	\$	3,641.17
Groton - #5 Groton: Old Mystic Fire District	2.40	\$	98,394.73	\$	13,246.75
Groton - #6 Groton Long Point Association	3.36	\$	23,690.39	\$	3,531.82
Groton - #7 Center Groton Fire District	3.00	\$	29,133.45	\$	3,641.68
Groton - #8 West Pleasant Valley Fire District	3.67	\$	55,299.64	\$	5,360.95
Groton - #9 Mumford Cove Association	0.28	\$	956.59	\$	132.83
Groton - Groton Sewer District (City Of Groton)		\$	-	\$	-
Guilford - Guilford Lakes Improvement Association		\$	-	\$	-
Guilford - Indian Cove Association Inc		\$	-	\$	-
Guilford - Old Quarry Association		\$	-	\$	-
Guilford - Sachems Head Association Inc		\$	-	\$	-
Guilford - Sunrise District (Sunrise Community Association Inc.)		\$	-	\$	-
Haddam - Hidden Lake Association		\$	-	\$	-
Hartford - Columbia Street & Park Terrace Special Services District		\$	-	\$	-
Hartford - Park Street Special Services		\$	-	\$	-
Harwinton - Lake Harwinton Association		\$	-	\$	-
Hebron - Amston Lake Tax District (Hebron / Lebanon)		\$	-	\$	-
Killingly - #1 Attawaugan Fire District		\$	-	\$	-
Killingly - #2 Dayville Fire District		\$	-	\$	-
Killingly - #3 Dyer Manor Fire District		\$	-	\$	-
Killingly - #4 East Killingly Fire District		\$	-	\$	-
Killingly - #5 Orient Heights Fire District		\$	-	\$	-
Killingly - #6 Williamsville Fire Engine District		\$	-	\$	-
Killingly - #7 South Killingly Fire District		\$	-	\$	-
Killingly - Danielson		\$	-	\$	-
Lebanon - Amston Lake Tax District (Hebron/Lebanon)		\$	-	\$	-
Lebanon - Lake Williams Beach Association		\$	-	\$	-
Ledyard - Gales Ferry Fire District		\$	-	\$	-
Litchfield - Bantam		\$	-	\$	-
Litchfield - Litchfield Borough	2.50	\$	34,705.92	\$	4,854.62
Lyme - Rogers Lake West Shores Inc		\$	-	\$	-
Madison - Kelsey Place Beach Association		\$	-	\$	-

Madison - Lee Manor Association		\$	~	\$	~
Madison - Overshore Association		\$	~	\$	~
Madison - Seafields Association Inc		\$	~	\$	~
Manchester - Eighth Utilities District - Full Rate - Consolidated 2023		\$	~	\$	~
Manchester - Eighth Utilities District - Half Rate - Consolidated 2023		\$	~	\$	~
Manchester - Manchester Special Services District		\$	~	\$	~
Manchester - South Manchester Fire District - Consolidated 2023		\$	~	\$	~
Meriden - Meriden - District 2		\$	~	\$	~
Middletown - City Fire	4.16	\$	748,991.20	\$	~
Middletown - South Fire District - Middletown	4.16	\$	470,745.28	\$	~
Middletown - Westfield Fire District	1.744	\$	228,157.25	\$	~
Milford - Bay View Improvement Association		\$	~	\$	~
Milford - Laurel Beach Association - Milford (The)		\$	~	\$	~
Milford - Morningside Association		\$	~	\$	~
Milford - Point Beach Improvement Association		\$	~	\$	~
Milford - Woodmont		\$	~	\$	~
Monroe - Northbrook Tax District (Condo Association)		\$	~	\$	~
Morris - Deer Island Association		\$	~	\$	~
New Britain - Downtown District		\$	~	\$	~
New Canaan - 289 New Norwalk Road Tax District		\$	~	\$	~
New Canaan - Coachmens Square Tax District		\$	~	\$	~
New Canaan - Cobblers Green Condominium Association		\$	~	\$	~
New Canaan - Father Peter's Lane Special Taxing District		\$	~	\$	~
New Canaan - Hatfield Mews Tax District		\$	~	\$	~
New Canaan - Kings Grant Tax District (Condo Assoc)		\$	~	\$	~
New Canaan - Orchard Hills Tax District (Condo Assoc.)		\$	~	\$	~
New Canaan - Park View Tax District (Condo Assoc.)		\$	~	\$	~
New Canaan - Prides Crossing Tax District		\$	~	\$	~
New Fairfield - Candlewood Hills Tax District		\$	~	\$	~
New Fairfield - Candlewood Knolls Tax District		\$	~	\$	~
New Fairfield - Hillview Drive Association		\$	~	\$	~
New Fairfield - Inglenook Development Tax District		\$	~	\$	~
New Fairfield - Joyce Hill Tax District		\$	~	\$	~
New Fairfield - Knollcrest Tax District		\$	~	\$	~

New Fairfield - Lavelle Ave Tax District		\$	~	\$	~
New Fairfield - Squantz View Tax District		\$	~	\$	~
New Fairfield - Tax District of Bogus Hill		\$	~	\$	~
New Fairfield - Tax District of Candlewood Isle		\$	~	\$	~
New Hartford - #1 Village Fire District		\$	~	\$	~
New Hartford - #3 Pine Meadow Fire District - Consolidated 2023		\$	~	\$	~
New Hartford - South End Fire District		\$	~	\$	~
New London - City Center District		\$	~	\$	~
New London - Neptune Park Association		\$	~	\$	~
New Milford - Candlewood Point Homeowners Tax Dist		\$	~	\$	~
New Milford - Candlewood Springs Tax District		\$	~	\$	~
New Milford - Ferriss Estate Tax District		\$	~	\$	~
New Milford - Millstone Ridge Tax District		\$	~	\$	~
New Milford - Mountain View Association		\$	~	\$	~
New Milford - New Milford Fire District		\$	~	\$	~
New Milford - Sunny Valley Tax District		\$	~	\$	~
New Milford - Tax District of Candlewood Lakes Estates		\$	~	\$	~
Newtown - Newtown Borough		\$	~	\$	~
North Canaan - Canaan Fire District		\$	~	\$	~
North Haven - Cedar Hills Infrastructure Improvement District		\$	~	\$	~
Norwalk - Birchwood Special Services District		\$	~	\$	~
Norwalk - Norwalk 1st Downtown		\$	~	\$	~
Norwalk - Norwalk 2nd South		\$	~	\$	~
Norwalk - Norwalk 3rd East		\$	~	\$	~
Norwalk - Norwalk 4th Sewered Main Area		\$	~	\$	~
Norwalk - Norwalk 5th No Garbage Main Area		\$	~	\$	~
Norwalk - Norwalk 6th Rowayton		\$	~	\$	~
Norwich - City Consolidated District	0.37	\$	38,725.06	\$	~
Norwich - Town Consolidated District	0.37	\$	65,117.42	\$	~
Old Lyme - Miami Beach Association		\$	~	\$	~
Old Lyme - Old Colony Beach Club Association		\$	~	\$	~
Old Lyme - Old Lyme Shores Beach Association		\$	~	\$	~
Old Lyme - Point O'Woods Association Inc (The)		\$	~	\$	~
Old Lyme - Rogers Lake West Shores Inc		\$	~	\$	~

Old Lyme - White Sand Beach Association		\$	~	\$	~
Old Saybrook - Bel-Aire Manor Beach Association		\$	~	\$	~
Old Saybrook - Chalker Beach Improvement Association		\$	~	\$	~
Old Saybrook - Cornfield Point Association		\$	~	\$	~
Old Saybrook - Fenwick		\$	~	\$	~
Old Saybrook - Indian Town Association		\$	~	\$	~
Old Saybrook - Knollwood Beach Association		\$	~	\$	~
Old Saybrook - Otter Cove Association (District of Otter Cove)		\$	~	\$	~
Old Saybrook - Saybrook Manor Association		\$	~	\$	~
Plainfield - Central Village Fire District		\$	~	\$	~
Plainfield - Moosup Fire District		\$	~	\$	~
Plainfield - Plainfield Fire District #255		\$	~	\$	~
Plainfield - Wauregan Fire District		\$	~	\$	~
Plymouth - Fall Mountain Lake Prop Owners Association		\$	~	\$	~
Plymouth - Lake Plymouth Community Association Inc		\$	~	\$	~
Pomfret - Pomfret Fire District	0.89	\$	42,962.25	\$	4,569.18
Putnam - East Putnam Fire District #1	1.70	\$	51,219.84	\$	~
Putnam - Special Services District	9.50	\$	519,689.09	\$	73,598.65
Putnam - West Putnam Fire District		\$	~	\$	~
Redding - Georgetown Fire District (Redding, Weston, Wilton)		\$	~	\$	~
Redding - Georgetown Special Development District		\$	~	\$	~
Redding - Redding Fire District #1		\$	~	\$	~
Redding - Redding Fire District #2		\$	~	\$	~
Ridgefield - Twixt Hills Tax District		\$	~	\$	~
Sherman - Atchison Cove Tax District		\$	~	\$	~
Sherman - Candlewood Echos Tax District		\$	~	\$	~
Sherman - Candlewood Tax District		\$	~	\$	~
Sherman - Laurel Hill Road Tax District		\$	~	\$	~
Sherman - Timber Trails Tax District (Property Owners Assoc. Inc.)		\$	~	\$	~
Simsbury - Simsbury Fire District	1.00	\$	285,261.42	\$	35,073.42
Southbury - Heritage Crest Tax District		\$	~	\$	~
Stafford - Town Of Stafford (Springs) Service District		\$	~	\$	~
Stamford - Harbor Point Infrastructure Improvement District		\$	~	\$	~
Stamford - River Turn Community District		\$	~	\$	~

Stamford - Stamford A		\$	~	\$	~
Stamford - Stamford B		\$	~	\$	~
Stamford - Stamford C		\$	~	\$	~
Stamford - Stamford CS		\$	~	\$	~
Sterling - Sterling Fire District		\$	~	\$	~
Stonington - Latimer Point Fire District		\$	~	\$	~
Stonington - Lords Point Association		\$	~	\$	~
Stonington - Masons Island Fire District		\$	~	\$	~
Stonington - Pawcatuck Fire District		\$	109,062.00	\$	15,544.26
Stonington - Quiambaug Fire District		\$	~	\$	~
Stonington - Stonington Borough	2.20	\$	25,839.86	\$	5,296.18
Stonington - Stonington Fire District		\$	~	\$	~
Stonington - Stonington: Mystic Fire District	1.763	\$	30,307.53	\$	3,689.72
Stonington - Stonington: Old Mystic Fire District	2.40	\$	75,101.42	\$	10,348.80
Stonington - Wamphassuc Point Association		\$	~	\$	~
Stonington - Wequetequock Fire District	0.71	\$	23,347.63	\$	2,768.02
Stratford - Far Mill River Tax District		\$	~	\$	~
Stratford - Oronoque Village Tax District		\$	~	\$	~
Torrington - Lakeridge Tax District		\$	~	\$	~
Trumbull - Canoe Brook Lake Tax District		\$	~	\$	~
Trumbull - Long Hill Fire District		\$	~	\$	~
Trumbull - Nichols Fire District		\$	~	\$	~
Trumbull - Trumbull Center Fire District		\$	~	\$	~
Watertown - Lake Winnemauug Association		\$	~	\$	~
West Hartford - 800 Mountain Road Tax District		\$	~	\$	~
West Haven - Fire District 2 - West Shore	3.00	\$	367,983.74	\$	47,216.47
West Haven - Fire District 3 - Allintown Fire District	3.00	\$	261,311.46	\$	36,658.41
West Haven - First Fire Taxation District (First Center)	3.00	\$	555,778.34	\$	80,848.19
West Haven - Lake Phipps Taxing District		\$	~	\$	~
Westbrook - Cedar Crest Tax District		\$	~	\$	~
Westbrook - Chapman Beach Taxing District		\$	~	\$	~
Westbrook - Grove Beach Improvement Association		\$	~	\$	~
Westbrook - Grove Beach Point Association		\$	~	\$	~
Westbrook - Island View Beach Association		\$	~	\$	~

Westbrook - Pilots Point Association Inc		\$ ~	\$ ~
Westbrook - Stannard Beach Improvement Association		\$ ~	\$ ~
Weston - Georgetown Fire District (Redding, Weston, Wilton)		\$ ~	\$ ~
Westport - Country Road and Country Lane Tax District		\$ ~	\$ ~
Westport - Elmwood Road Special Taxing District		\$ ~	\$ ~
Westport - Harvest Commons Tax District		\$ ~	\$ ~
Westport - Lansdowne Tax Dist		\$ ~	\$ ~
Westport - Minute Man Hill / Special Taxing District of Westport		\$ ~	\$ ~
Westport - Nash Pond Taxing District		\$ ~	\$ ~
Westport - Regents Park Tax District		\$ ~	\$ ~
Westport - Saugatuck Island Special Taxing District		\$ ~	\$ ~
Westport - Silent Grove North Special Taxing District		\$ ~	\$ ~
Westport - Whitney Glen Tax District		\$ ~	\$ ~
Wilton - Georgetown Fire District (Redding, Weston, Wilton)		\$ ~	\$ ~
Windham - Willimantic Taxing District (#2)	11.19	\$ 981,444.36	\$ ~
Windham - Windham First Taxing District (#1)	2.60	\$ 186,904.10	\$ ~
Windsor - Wilson Fire District		\$ ~	\$ ~
Windsor - Windsor Fire District		\$ ~	\$ ~
Woodbury - Woodlake Tax District		\$ ~	\$ ~
Woodstock - Lake Bunggee Tax District		\$ ~	\$ ~
Woodstock - Quassett Lake District		\$ ~	\$ ~
Woodstock - Witches Woods Tax District		\$ ~	\$ ~
TOTAL		\$ 8,356,338.35	\$ 631,586.17
		GRAND TOTAL	\$ 8,987,924.52