RECOMMENDATIONS OF THE SCCOG TASK FORCE
TO ANALYZE THE MUNICIPAL TAX IMPACT OF NON-PROFIT AGENCIES
13 November 2018

Connecticut's budget crisis has led to a reduction in aid traditionally paid by the State to its cities and towns creating tensions and new challenges for municipal leaders, residents, and nonprofit entities. Increasingly, cities face a progressively eroding tax base amid an expanding demand for public services. As a result, cities have found it necessary to pursue new revenue sources and options for taxation, including the taxation of nonprofit entities. The situation has created conflict between cities and the nonprofits that provide services within their municipal limits and, at the same time, also provide services to the towns and communities surrounding those cities. Any solution to this issue must recognize the following:

- Nonprofits utilize city services such as police, fire and other protections and supports but do not pay taxes to support the services.
- While the city of the nonprofit's residence provides said services (per above), surrounding municipalities likewise benefit from said nonprofit's programming without providing similar services or contributing to the nonprofit's or the city's bottom line.
- Nonprofits – by Connecticut Statute – have traditionally been exempted from real estate taxes as a means of compensating for the essential services and advantages they provide to a city and surrounding towns and communities and residents.
- Some nonprofits have no ready means of paying tax (i.e. the entities have no authority to set the rates charged to clients and/or control the rate of reimbursements paid for services – as these are the sole jurisdiction of the state). Additionally, some nonprofit state contractors are required to carry a zero balance at year end while others survive on donations alone.

In 2018, a Task Force of the Southeastern Connecticut Council of Governments (SCCOG) was established to explore solutions to the above challenges. Among the Task Force participants were municipal chief elected officials/managers, municipal assessors, nonprofit executives, a hospital representative, a representative of a private college, and SCCOG staff. Having reviewed a range of national responses to the challenge, including approaches and/or recommendations of Connecticut's own tax study (Michael Bell, 2015), studies conducted by the Urban Institute and the Cities of Providence and Boston and the State of Wisconsin, and an analysis of the financial impact that the property tax exemption of non-profits has on five representative southeastern Connecticut municipalities (copy attached), the Task Force makes the following recommendations to the Connecticut General Assembly:

1) **Establish a moratorium on new property tax exemptions in Connecticut.**
Amend CGS 12-81 to prohibit the addition of any new exemptions from property taxation, without referral to and concurrence from municipalities directly impacted by the new exemption. Furthermore, any new exemption must be created by single-purpose legislation, prohibiting their enactment by inclusion in the State budget implementer bill.

2) **Review and reduce the number of existing property tax exemptions.**
The Connecticut General Assembly shall mandate a thorough analysis of all current property tax exemptions contained in CGS 12-81, identifying a specific rationale or policy goal for each, estimating the exemption's cost in terms of foregone revenue to the host municipalities, and determining if the exemption is justified in terms of its effectiveness in achieving its policy goals in light of the lost tax revenue. Exemptions that are not justified shall be phased out/eliminated.

3) **Incentivize Connecticut's nonprofits to rent property rather than purchase it by enhancing reimbursements for rental fees and programmatic costs housed within rental buildings or by providing some other practical motivation for state nonprofit contractors and landlords.**
Enact new legislation that allows municipalities the option of taxing newly acquired exempt properties for which no PILOT is being received (PILOT is received for hospitals, colleges/universities, and other state-owned property). The tax payment would be proportional to the cost of the municipality's non-educational services, and like other property tax paying entities, would be based on 70% of the assessed value of the property owned. This would compensate the municipality for the cost of services provided, and would more fairly redistribute these costs to those receiving the services from its other tax paying properties. Furthermore, it will result in a disincentive for non-profits to purchase/own property, and if they choose to own, will incentivize them to seek property in municipalities with lower tax rates (and theoretically in municipalities that do not already have a high number of tax exempt properties).

4) **Amend CGS 12-81 to require Connecticut's state agencies to fully fund payment of property taxes to municipalities assessing real-estate taxes on the State's nonprofit contractors and prevent said agencies from suspending or otherwise denying reimbursements for property taxes paid by its nonprofit contractors (i.e. Room and Board reimbursements).**

5) **The State shall annually fully fund the current PILOT program at established target reimbursement rates for hospitals, colleges/universities, and other state-owned property.**

REPORT TO SCCOG TASK FORCE
TO ANALYZE THE MUNICIPAL TAX IMPACT
OF NON-PROFIT AGENCIES
September, 2018

In May 2018, the SCCOG agreed to form a task force to study the fiscal impact that the tax exemption of non-profit agencies have on SCCOG member municipalities and to make recommendations for future legislation that might address the loss of this revenue source, as well as provide for clear, uniform, and predictable criteria for the taxation of non-profit properties that are deemed not exempt from municipal taxation. This report has been prepared by SCCOG Executive Director James S. Butler, using information provided by the Assessors of Colchester, Lisbon, New London, Norwich, and Windham.

Background

In the spring of 2018, the Norwich Assessor made news by denying tax exempt status to nearly three dozen non-profit agencies due to failure to meet filing deadlines or because of use of property for revenue generating purposes. This issue was discussed at the April meeting of the SCCOG Regional Human Services Coordinating Council (RHSCC), and subsequently at the May meeting of the SCCOG Executive Committee which was attended by RHSCC Co-Chairs Deb Monahan and Kathleen Stauffer, RHSCC member Jen Granger, and Norwich City Manager John Salomone. At this meeting, the SCCOG Executive Director proposed that a task force be formed to study the issue and make recommendations, and the Executive Committee agreed and recommended the same to the full SCCOG.

Relevant State Statutes

Connecticut General Statutes (CGS) Sec. 12-81 lists 77 types of property exempt from taxation (see Appendix A).

CGS 12-87a requires tax exemption statements to be filed with the municipal assessor every four years by properties used for scientific, educational, literary, historical, or charitable purposes; property belonging to agricultural or horticultural societies; property held for cemetery use; and hospitals and sanatoriums.

CGS 12-88 provides that properties used for scientific, educational, literary, historical, or charitable purposes; property belonging to agricultural or horticultural societies; property held for cemetery use; and hospitals and sanatoriums; along with houses of religious worship; property of religious organizations used for certain purposes; and houses used by officiating clergymen as dwellings may be subject to taxation if not used exclusively for carrying out their purpose, and shall only be exempt to the portions so used for carrying out their primary purpose.

CGS 12-89 requires the municipal assessor/board of assessors to inspect the tax exempt statements filed with it and to determine what part, if any, of the property claimed to be tax exempt shall be exempt, and to place a valuation on all such property or portion thereof found to be taxable. Appeals of any such decision made be made to a municipality's board of assessment appeals. If further aggrieved, an appeal may be taken within two months from the time of such action to superior court.

National Issue

This is not just a southeastern Connecticut or a Connecticut issue. All fifty states and the District of Columbia provide for exemptions from property taxes to non-profit organizations. The issue of property tax exemptions and the resultant impact on municipal property tax base has been under study all across the country. Legislatures in Massachusetts, New Jersey, and Rhode Island have all recently considered, but rejected, legislation that would tax certain nonprofit agencies. In preparing to draft this report, more than two dozen studies, reports, and articles were consulted. In New England, this topic has been the subject of task forces and committees in Boston, Providence, New Haven, and by Governor LePage in the State of Maine. All recognize the values that nonprofit agencies bring to their municipality, region, and state, providing essential programs and services that governments do not while contributing to the local economy. However, the combination of new exemptions being added every year, combined with declining state revenue to municipalities, has resulted in owners of property that are not exempt paying an increasing share of the revenue a municipality needs to raise from the levy of the property tax.

Calculation of Impact that Property Tax Exemption Has on Selected SCCOG Municipalities

Working with the SCCOG Executive Committee, staff selected five SCCOG municipalities in which to measure the impact that the tax exemption of non-profit properties had on the municipal tax base. Colchester, Lisbon, New London, Norwich, and Windham were selected, as they were representative of both large and small, urban and suburban municipalities in the region (see Appendix C for information about tax exempt property value and percentage of total value for all SCCOG member municipalities).

The Assessors in each of these towns were asked to provide data concerning the total number of properties in their town, the total number of exempt properties, the total land area in town, the total land area exempt from property tax, the total assessed value of all properties in town, the total assessed value of exempt properties, and a list of the top ten exempt properties by assessed value. This information was collected for both the 2016 and 2017 Grand Lists; only information from the 2017 Grand List is included in this report because it was determined that there was not a significant change in the data between the two years in any of the five municipalities.

Table 1 presents the information as reported by the respective municipal Assessors, and calculates the tax revenue that is not collected due to properties being exempt. This column is labeled "Foregone Tax Revenue" and is calculated by multiplying the assessed value of tax exempt properties by the current actual mill rate. The last column of Table 1, labeled "Theoretical Mill Rate w/o Tax Exempts" shows what the mill rate could be if all of tax exempt property were to pay property taxes based on their assessed value. It should be noted that the

TABLE 1
IMPACT OF TAX EXEMPT PROPERTIES
SELECTED SOUTHEASTERN CT MUNICIPALITIES

2017 Grand List

Town	Total # of Properties	Total # of Tax Exempt Properties	% Properties Tax Exempt	Land Area All Properties (AC)	Land Area Tax Exempt Properties (AC)	% Land Area Tax Exempt	Assessed Value All Properties ($)	Assessed Value Tax Exempt Properties ($)	Value of Tax Exempt Properties as % of Value All Properties	Foregone Tax Revenue ($)	Actual Mill Rate	Theoretical Mill Rate w/o Tax Exempts
Colchester	6,460	193	3.0%	31,424	5,348	17.0%	1,143,672,780	103,266,410	1%	3,333,440	32.28	29.36
Lisbon	2,000	51	2.5%	10,000	657	6.6%	346,376,818	23,816,428	1%	535,631	22.49	20.94
New London	7,258	389	5.4%	2,892	1,179	40.8%	1,965,104,885	856,828,178	44%	36,989,272	43.17	24.34
Norwich	13,640	847	6.2%	16,305	3,400	20.9%	2,068,975,247	550,383,256	26%	22,384,087	40.67	29.85
Windham	6,980	482	6.9%	16,199	2,755	17.0%	1,348,704,420	633,446,560	47%	30,874,185	48.74	25.84

column labeled "Assessed Value Tax Exempt Properties" includes the value of all tax exempt properties, and not just the value of non-profit tax exempt properties. This would include federal, state, and municipally owned property, as well as privately owned property held by non-profit human service agencies, hospitals, churches, and the like. (See Appendix B for a breakdown by classification of all tax exempt properties in New London, providing the number and exemption value of each property classification.)

A close examination of Table 1 shows that tax exempt properties have varying impacts on the five municipalities used in this analysis. In Lisbon, only 51 properties are tax exempt, or 2.5% of all properties. Tax exempt properties constitute only 6.6% of the total land area in town, and have an assessed value of $23,816,428. The value of tax exempt properties as a percentage of the value of all properties is only 1%, compared to some of the largest cities in the nation where that percentage ranges from 5 to 11%. If tax exempt properties were all taxed, Lisbon would realize an additional $535,631 in tax revenue, theoretically reducing the mill rate from 22.49 to 20.94.

On the other end of the spectrum are the region's three urban municipalities, where in New London, Norwich, and Windham, there are respectively 389, 847, and 482 properties that are tax exempt, and where in Windham these properties make up almost 7% of all properties in town. The picture appears even starker when considering the percentage of total land area that is tax exempt, with 40.8% of New London, 20.9% in Norwich, and 17% of Windham land area not having to pay property tax. This results in a Foregone Tax Revenue of $36,989,272 in New London, $22,384,087 in Norwich, and $30,874,185 in Windham. The value of tax exempt properties as a percentage of the value of all properties is 26% in Norwich, 44% in New London, and 47% in Windham, well above national averages in large cities. Mill rates could be reduced significantly in these three municipalities if even some of the Forgone Tax Revenue could be collected. Though it is recognized that taxing all exempted properties will never be required, nor should it be expected this be required, if all of the exempt properties were to pay full taxes, New London's mill rate could be reduced from 43.17 to 24.34; Norwich's from 40.67 to 29.85; and Windham's from 48.74 to 25.84.

Table 2 provides more detail about the top ten (by value) tax exempt properties in the five municipalities. In Lisbon and New London, the top ten exempt properties account for approximately 30% of the land area of all exempt properties in those municipalities. The top ten exempt properties exceed 15% of the total assessed value in New London, Norwich, and Windham. In all five municipalities, the top ten exempt properties exceed 45% of the total exempt properties value, with Lisbon having the highest at nearly 90%.

Table 2 also summarizes the type of exempted properties in each municipality by land use and owner. Of the top ten in Colchester, 8 properties are either municipally or state owned, with the remaining 2 properties being churches. In Lisbon, the Regional Resources Recovery Authority waste-to-energy facility has the highest value of any exempted property, and joins on that town's top ten list 7 municipally owned, 1 state owned, and 1 church property. In New London, the top ten exempt properties include 2 private college parcels (both owned by Connecticut College), L&M Hospital, the United States Coast Guard Academy, the municipally owned Ocean Beach Park, 3 municipally owned schools, a magnet school owned by LEARN, and the State Pier. In Norwich the top ten exempted properties are Backus Hospital, the municipally owned sewer

TABLE 2
CHARACTERISTICS OF TOP TEN TAX EXEMPT PROPERTIES
SELECTED SOUTHEASTERN CT MUNICIPALITIES
2017 Grand List

Municipality	Total # Exempt Properties	Top 10 Exempt Land Area (AC)	Top 10 Exempt % of Total Land	Top 10 Exempt % of Tax Exempt Land	Top 10 Exempt Assessed Value ($)	Top 10 Exempt % of Total Assessed Value	Top 10 % of Exempt Assessed Value
Colchester	193	116.24	0.4%	2.2%	77,743,500	6.8%	75.3%
Lisbon	51	186.83	1.9%	28.5%	21,346,150	6.2%	89.6%
New London	389	366.11	12.6%	31.1%	544,537,067	27.7%	63.6%
Norwich	847	353.47	2.2%	10.4%	314,268,000	15.2%	57.1%
Windham	482	68.71	0.4%	2.5%	292,141,440	21.7%	46.1%

TOP TEN TAX EXEMPT PROPERTIES BY LAND USE/OWNER

Colchester	2 Town Schools; Town Hall; Town Library; Town Housing Authority; 2 State DOT; State Police; 2 Churches
Lisbon	Regional Resources Recovery Incinerator; Town School; Town Hall; Town Senior Center; 4 Miscellaneous Town; State; 1 Church
New London	2 Private College parcels; Private Hospital; USCGA; City's Ocean Beach Park; 3 City Schools; LEARN Magnet School; State Pier
Norwich	Private Hospital; City Sewer Treatment Plant; State College; State High School; Private High School; State Uncas on Thames; 3 City Schools; City's Dodd Stadium
Windham	Private Hospital; 7 State College parcels; 2 City Schools

treatment facility, a state community college, a state vocational-technical high school, privately owned Norwich Free Academy, the state owned Uncas on Thames property, 3 municipally owned schools, and the municipally owned Dodd Stadium. Windham's top ten exempted properties include Windham Hospital, 7 state college properties associated with ECSU, and 2 municipally owned schools.

Cost of Municipal Services to Tax Exempt Properties

Another measure of the impact that tax exempt properties have on their municipalities is the cost of providing services to them. While most of the tax exempt properties do not use all municipal services (e.g. schools, library, parks and recreation), their employees, clients, patients, students, and visitors travel on municipally owned roads, are protected by police and emergency services, and benefit from other municipally provided services.

There are different approaches which can be taken to calculate the share of the cost to provide municipal services to tax exempt institutions. The purpose of such a calculation is to quantify what it costs a city or town to have exempted properties located within its municipal boundary. Studies like the 2010 "A Call to Build the Capital City Partnership for Economic Growth" by the Commission to Study Tax-Exempt Institutions to the Providence City Council, have calculated this cost to be approximately 25% of a municipality's budget. That figure would vary from municipality to municipality, depending upon services provided, and the number, type and value of tax exempts. When requesting the data for this report, the five municipal Assessors were asked if this average percentage of cost of these services sounded accurate, and several of the Assessors agreed that it did. So rather than perform a more detailed calculation, the 25% figure is used in this report to determine a cost of services to tax exempt properties by multiplying that figure times the Foregone Tax Revenue (calculated by multiplying the value of tax exempt properties by the municipality's mill rate; see Table 1) of all exempted properties for each of the five municipalities. This resultant figure shows what revenue might be raised if tax exempt properties were to reimburse the municipality for the cost of services used. This is a very simple calculation, and does not take into account that Connecticut municipalities do receive Payments In Lieu of Taxes (PILOT) from the State for certain tax exempt properties, some municipalities receive other forms of payment form tax exempt institutions including service charges and privately negotiated payments, and taxes paid to a municipality by tax exempt institutions for a portion of their property that is used for non-exempt purpose.

Table 3 presents the result of this analysis. It can be seen that the calculated cost would be a significant revenue source to each municipality if it were ever to be funded. This is not to suggest that this should be a goal figure to attempt to recoup from the region's tax exempt institutions, but it does provide an indication as to how these tax exempted properties impact a municipality's budget and the need for the municipality's tax paying property owners to subsidize the cost of services to exempted properties.

Outcome/Recommendations

The Task Force should review best practices for addressing this issue around the country, and specifically in New England. It should strive to develop and recommend possible scenarios for

TABLE 3
COST OF MUNICIPAL SERVICES TO TAX EXEMPT PROPERTIES

Town	Foregone Tax Revenue ($)	25% of Foregone Tax Revenue ($)
Colchester	$3,333,440.00	$833,360.00
Lisbon	$535,631.00	$133,908.00
New London	$36,989,272.00	$9,247,310.00
Norwich	$22,384,087.00	$5,596,022.00
Windham	$30,874,185.00	$7,718,546.00

taxation of non-profits or alternatives to taxation that would assist municipalities in making up for this lost revenue and for paying for the municipal services that non-profit agencies use in the conduct of their operations. This could include but not be limited to taxation at a reduced valuation rate, taxation based on the non-profit's revenue stream, voluntary contributions/contracted negotiated payments, and fees for services.

Any recommendations for taxation/alternatives that would generate revenue should be evaluated not only for their contribution to a municipality's revenue stream, but also carefully examined for their impact on non-profits. Recommendations should then be made for legislation that would clarify and make uniform how tax exemptions will be applied from municipality to municipality. Other possible legislation could make permanent the rate at which Connecticut makes PILOT payments for certain tax exempt properties.

An additional recommendation that the Task Force could elect to make is to improve communications between municipal Assessors and the non-profit tax exempt institutions. Every four years, non-profits are required to apply to their municipal Assessor to request their property tax exemption. Unfortunately, this is sometimes done at the last minute, by a staff person who may have not done this previously, and inaccurate or incomplete applications are made, sometimes after deadline for doing so. This forces local Assessors, who are operating under State Statute, to deny applications from tax exempt status by agencies that may have previously been exempted. This results in much consternation on the part of both the non-profit agency and the municipality, as was evidenced in Norwich this past spring. As one Assessor noted, when responding to the request for data used in this report:

Just a general comment that I would like to make as you study the non-profit issue ... I am finding that non-profits are not reading, understanding and/or completing their exemption applications. They generally are skipping sections, not completing the listing of assets, not answering questions, not filing by the deadline, etc. and just assuming that exemptions are to be granted regardless of how the application is presented. Perhaps this is just "how it has always been". But, now, assessors will have to hold the agencies accountable for filling out the paperwork in a timely manner and correctly or risk being accused of favoritism/special treatment. If you make any recommendations to the non-profit community from this study, might I suggest they understand what they are applying for and READ and COMPLETE the applications properly. That will go a long way!

Perhaps the municipal Assessors in the SCCOG region could hold workshops for non-profits on how to properly complete the required forms, and to discuss with them issues related to their property tax exemption and how that status is impacted by certain activities the agency undertakes. SCCOG staff would be happy to assist in organizing such a workshop if the municipal Assessors think this would be a worthwhile endeavor.

APPENDIX A
STATE-MANDATED PROPERTY TAX EXEMPTIONS

The following property is exempt from taxation per Connecticut General Status (C.G.S. §12-81).

1. Property of the United States.
2. State property, reservation land held in trust by the state for an Indian tribe.
3. County Property (repealed).
4. Municipal Property.
5. Property held by trustees for public purposes.
6. Property of volunteer fire companies and property devoted to public use.
7. Property used for scientific, educational, literary, historical or charitable purposes.
8. College property.
9. Personal property loaned to tax-exempt educational institutions.
10. Property belonging to agricultural or horticultural societies.
11. Property held for cemetery use.
12. Personal property of religious organizations devoted to religious or charitable use.
13. Houses of religious worship.
14. Property of religious organizations used for certain purposes.
15. Houses used by officiating clergymen as dwellings.
16. Hospitals and sanatoriums.
17. Blind persons.
18. Property of veterans' organizations. A) Property of bona fide ware veterans' organization; B) Property of the Grand Army the Republic.
19. Veteran's exemptions.
20. Servicemen and veterans having disability ratings.
21. Disabled veterans with severe disability. A) Disabilities; B) Exemptions hereunder additional to others. Surviving spouse's rights; C) Municipal option to allow total exemption for residence with respect to which veteran has received assistance for special housing under Title 38 of the United States Code.
22. Surviving spouse or minor child of serviceman or veteran.
23. Serviceman's surviving spouse receiving federal benefits.
24. Surviving spouse and minor child of veteran receiving compensation from Veteran's Administration.
25. Surviving parent of deceased serviceman or veteran.
26. Parents of veterans.
27. Property of Grand Army Posts.
28. Property of United States Army instructors.
29. Property of the American National Red Cross.
30. Fuel and provisions.
31. Household furniture.
32. Private libraries.
33. Musical instruments.
34. Watches and jewelry.
35. Wearing apparel.
36. Commercial fishing apparatus.
37. Mechanic's tools.
38. Farming tools.
39. Farm produce.
40. Sheep, goats, and swine.
41. Dairy and beef cattle and oxen.
42. Poultry.
43. Cash.
44. Nursery products.
45. Property of units of Connecticut National Guard.
46. Watercraft owned by non-residents (repealed).
47. Carriages, wagons, and bicycles.
48. Airport improvements.
49. Nonprofit camps or recreational facilities for charitable purposes.
50. Exemption of manufacturer' inventories.
51. Water pollution control structures and equipment exempt.
52. Structures and equipment for air pollution control.
53. Motor vehicle of servicemen.
54. Wholesale and retail business inventory.
55. Property of totally disabled persons.
56. Solar energy systems.
57. Class I renewable energy sources and hydropower facilities.
58. Property leased to a charitable, religious, or nonprofit organization.
59. Manufacturing facility in a distressed municipality, targeted investment community, or enterprise zone.
60. Machinery and equipment in a manufacturing facility in a distressed municipality, targeted investment community, or enterprise zone.
61. Vessels used primarily for commercial fishing.
62. Passive solar energy systems.
63. Solar energy electricity generating and cogeneration systems.
64. Vessels.
65. Vanpool vehicles.
66. Motor vehicles leased to state agencies.

67. Beach property belonging to or held in trust for cities.
68. Any livestock used in farming or any horse or pony assessed at less than $1,000.
69. Property of the Metropolitan Transportation Authority.
70. Manufacturing and equipment acquired as part of a technological upgrading of a manufacturing process in a distressed municipality or targeted investment community.
71. Any motor vehicle owned by a member of an indigenous Indian tribe or their spouse, and garaged on the reservation of the tribe (PA 89-368).
72. New machinery and equipment, applicable only in the five full assessment years following acquisition.
73. Temporary devices or structures for seasonal production, storage, or protection of plants or plant material.
74. Certain vehicles used to transport freight for hire.
75. Certain health care institutions.
76. New machinery and equipment for biotechnology, after assessment year 2011.
77. Real Property of any Regional Council or Agency.

APPENDIX B
TAX EXEMPT PROPERTIES, NEW LONDON
2017 Grand List

Description	# Count	Exemption Value ($)
USA	11	132,156,920
MUNICIPAL RE	148	141,187,900
BEACH	2	36,186,430
EDU	17	28,808,326
LITERARY	4	6,079,367
HISTORICAL	5	1,946,630
CHARITABLE	37	19,078,710
CEMETARIES	5	7,512,610
CHURCHES	54	35,073,290
RELIG SCHOOL	2	1,503,740
CLERGY HSE	6	794,220
HOSPITAL	14	701,540
VET ORGANS	4	645,680
CT ADMIN	3	10,998,400
CT EDUCATION	1	767,200
CT SAFETY	2	3,368,820
CT REC	2	8,074,640
CT DOT	6	28,022,190
CT MISC	4	2,660,910
PVT COLLEGE	35	219,241,684
PVT HOSPITAL	8	139,558,297
RAILROAD	11	13,783,980
XMT CT HOUSING	6	17,165,960
TOTAL	**387**	**855,317,444**

APPENDIX C
TAX EXEMPT PROPERTY VALUE
SOUTHEASTERN CONNECTICUT MUNICIPALITIES

TOWN	2015 Net Grand List ($)	Tax Exempt Value ($)	Total Assessed Value ($)	Tax Exempt as % of Total Value
Bozrah	232,776,004	13,717,770	246,493,774	5.6%
Colchester	1,218,343,150	104,992,310	1,323,335,460	7.9%
East Lyme	2,135,566,823	260,585,140	2,396,151,963	10.9%
Franklin	204,996,510	12,947,970	217,944,480	5.8%
Griswold	408,229,248	81,552,320	789,781,568	10.3%
Groton	3,961,564,580	987,271,000	4,948,835,580	19.9%
Lebanon	630,891,385	50,145,860	681,037,245	7.4%
Ledyard	1,111,190,850	266,864,780	1,378,055,630	19.4%
Lisbon	370,584,306	22,485,442	393,069,748	5.7%
Montville	1,304,576,310	299,692,690	1,604,269,000	18.7%
New London	1,301,035,031	859,847,472	2,160,882,503	39.8%
North Stonington	513,025,458	38,801,235	551,826,693	7.0%
Norwich	1,826,506,792	558,020,000	2,384,526,792	23.4%
Preston	395,648,886	73,910,491	469,559,377	15.7%
Salem	369,511,395	28,685,740	398,197,135	7.2%
Sprague	176,482,592	16,592,610	193,075,202	8.6%
Stonington	2,635,573,403	216,517,569	2,852,090,972	7.6%
Waterford	3,198,311,162	279,853,298	3,475,164,460	8.0%
Windham	921,212,789	615,604,820	1,536,817,609	40.1%
Total	**22,916,026,674**	**4,788,088,517**	**28,001,115,191**	**17.1%**

SCCOG Task Force to Analyze the Municipal Tax Impact of Non-Profit Agencies

First Selectman Art Shilosky, Colchester

First Selectman Tom Sparkman, Lisbon

Mayor Michael Passero, New London

City Manager John Salomone, Norwich

Town Manager Jim Rivers, Windham

Assessor John Chaponis, Colchester

Assessor Angel Johnstone, Lisbon

Assessor Paige Walton, New London

Assessor Donna Ralston, Norwich

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