

## PILOT Grants

Two significant sources of state aid to municipalities are the State Property PILOT and College & Hospital PILOT grants. Together with Mashantucket Pequot and Mohegan Fund grants, they comprise the largest source of appropriated, unrestricted state aid to towns.

C.G.S. 12-19 requires the state to reimburse municipalities for the tax loss on tax-exempt state property at the following rates, with some minor exceptions (as referenced in the footnote to the tables below):

- 100% for: (1) land used as a correctional facility or juvenile detention facility; (2) the portion of John Dempsey Hospital at the UConn Health Center used to provide medical care to prisoners must also be reimbursed at 100%; and (3) all state land in any town in which the state owns more than 50% of the land in the town
- 65% for Connecticut Valley Hospital in Middletown
- 45% for all other state-owned land

Similarly, C.G.S. 12-20 requires the state to reimburse municipalities for the tax loss on real private college and hospital property that is exempt from taxation. This property is required to be reimbursed at 77%, with some minor exceptions (as referenced in the footnote to the tables below).

Both State Property PILOT payments and the College & Hospital PILOT payments can be prorated in years in which the appropriations for the two grants are insufficient to make full payments.

The two tables below show, in FY 16, how much each municipality receives under three scenarios: (1) if state and private colleges and hospitals were not tax exempt and paid a full real estate tax bill to each town; (2) if the two grants were funded sufficiently to make full payments under the statutory formulas described above; and, (3) OFA's estimate of what each town receives in FY 16 as a State Property PILOT and College & Hospital PILOT grant.

Additionally, each table also shows each town's effective reimbursement rate - the portion of the full real property tax bill, for each town, that is actually received in PILOT payments.

## FY 16 State Property PILOT Payments and Reimbursement Rates

Municipality/ Other Political Subdivision	FY 16 Potential Value of Property Tax Bill \$	FY 16 Payment Under Statute \$	FY 16 Estimated <sup>1</sup> \$	Effective Reimbursement Rate %
Andover	84,529	38,038	18,672	0.22
Ansonia	482,023	216,910	106,475	0.22
Ashford	26,326	11,847	5,815	0.22
Avon	478,984	215,543	105,804	0.22
Barkhamsted	80,596	36,268	17,803	0.22
Beacon Falls	215,887	97,149	47,688	0.22
Berlin	109,867	49,440	24,269	0.22
Bethany	173,065	77,879	38,229	0.22
Bethel	154,107	69,348	34,041	0.22
Bethlehem	4,436	1,996	980	0.22
Bloomfield	537,568	241,905	118,744	0.22
Bolton	150,866	67,890	33,325	0.22
Bozrah	25,989	11,695	5,741	0.22
Branford	252,138	113,462	55,695	0.22
Bridgeport	11,373,953	5,761,538	2,828,175	0.25
Bridgewater	5,881	2,646	1,299	0.22
Bristol	414,218	186,398	91,497	0.22
Brookfield	129,395	58,228	28,582	0.22
Brooklyn	311,163	296,577	145,581	0.47
Burlington	213,766	96,195	47,219	0.22
Canaan	481,854	216,834	106,438	0.22
Canterbury	44,729	20,128	9,880	0.22
Canton	143,076	64,384	31,604	0.22
Chaplin	239,363	107,714	52,874	0.22
Cheshire	4,864,128	4,330,394	2,125,667	0.44
Chester	61,367	27,615	13,555	0.22
Clinton	159,156	71,620	35,156	0.22
Colchester	565,476	254,464	124,909	0.22
Colebrook	26,179	11,780	5,782	0.22
Columbia	31,813	14,316	7,027	0.22
Cornwall	83,347	37,506	18,411	0.22
Coventry	220,346	99,156	48,673	0.22
Cromwell	84,100	37,845	18,577	0.22
Danbury	10,438,052	4,697,124	2,305,684	0.22
Darien	493,237	221,957	108,952	0.22
Deep River	48,374	21,768	10,685	0.22

<b>Municipality/ Other Political Subdivision</b>	<b>FY 16 Potential Value of Property Tax Bill \$</b>	<b>FY 16 Payment Under Statute \$</b>	<b>FY 16 Estimated<sup>1</sup> \$</b>	<b>Effective Reimbursement Rate %</b>
Derby	192,709	86,719	42,568	0.22
Durham	84,552	38,048	18,677	0.22
Eastford	33,534	15,090	7,407	0.22
East Granby	125,196	56,338	27,655	0.22
East Haddam	150,891	67,901	33,331	0.22
East Hampton	504,226	226,902	111,380	0.22
East Hartford	3,430,325	1,543,646	757,732	0.22
East Haven	1,678,763	755,443	370,825	0.22
East Lyme	3,370,704	2,000,226	981,854	0.29
Easton	272,697	122,714	60,237	0.22
East Windsor	503,943	226,774	111,317	0.22
Ellington	33,522	15,085	7,405	0.22
Enfield	2,927,498	2,448,779	1,202,036	0.41
Essex	46,711	21,020	10,318	0.22
Fairfield	150,828	67,873	33,317	0.22
Farmington	14,632,039	6,760,105	3,318,343	0.23
Franklin	77,581	34,912	17,137	0.22
Glastonbury	223,123	100,405	49,286	0.22
Goshen	77,996	35,098	17,229	0.22
Granby	57,292	25,782	12,656	0.22
Greenwich	111,189	50,035	24,561	0.22
Griswold	278,669	125,401	61,556	0.22
Groton	4,587,146	2,064,216	1,013,265	0.22
Guilford	90,044	40,520	19,890	0.22
Haddam	304,334	136,950	67,225	0.22
Hamden	4,371,553	1,967,199	965,642	0.22
Hampton	112,861	50,787	24,930	0.22
Hartford	62,692,783	29,111,246	14,289,882	0.23
Hartland	440,191	198,086	97,235	0.22
Harwinton	44,756	20,140	9,886	0.22
Hebron	67,325	30,296	14,871	0.22
Kent	235,579	106,011	52,038	0.22
Killingly	1,091,486	491,169	241,101	0.22
Killingworth	436,155	196,270	96,343	0.22
Lebanon	126,819	57,069	28,014	0.22
Ledyard	153,512	125,171	61,443	0.40
Lisbon	31,978	14,390	7,064	0.22
Litchfield	357,041	160,669	78,868	0.22
Lyme	74,028	33,313	16,352	0.22

<b>Municipality/ Other Political Subdivision</b>	<b>FY 16 Potential Value of Property Tax Bill \$</b>	<b>FY 16 Payment Under Statute \$</b>	<b>FY 16 Estimated<sup>1</sup>\$</b>	<b>Effective Reimbursement Rate %</b>
Madison	2,705,737	1,217,582	597,676	0.22
Manchester	3,661,399	1,647,630	808,775	0.22
Mansfield	32,937,025	14,821,661	7,275,531	0.22
Marlborough	85,627	38,532	18,914	0.22
Meriden	1,858,913	836,511	410,619	0.22
Middlebury	178,337	80,252	39,393	0.22
Middlefield	44,605	20,072	9,853	0.22
Middletown	10,857,326	7,037,270	3,454,395	0.32
Milford	2,418,094	1,088,142	534,138	0.22
Monroe	51,170	23,026	11,303	0.22
Montville	2,065,814	1,970,892	967,455	0.47
Morris	107,313	48,291	23,705	0.22
Naugatuck	378,821	170,469	83,678	0.22
New Britain	17,833,091	8,024,892	3,939,191	0.22
New Canaan	169,243	76,159	37,384	0.22
New Fairfield	88,007	39,603	19,440	0.22
New Hartford	84,677	38,105	18,705	0.22
New Haven	32,301,544	15,208,516	7,465,427	0.23
Newington	3,252,867	1,463,790	718,533	0.22
New London	1,963,280	883,476	433,673	0.22
New Milford	139,925	62,966	30,908	0.22
Newtown	2,030,958	1,786,936	877,156	0.43
Norfolk	343,069	154,381	75,781	0.22
North Branford	24,519	11,034	5,416	0.22
North Canaan	113,274	50,973	25,021	0.22
North Haven	501,190	225,535	110,709	0.22
North Stonington	100,563	45,254	22,214	0.22
Norwalk	2,309,600	1,039,320	510,173	0.22
Norwich	4,787,549	2,154,397	1,057,532	0.22
Old Lyme	129,814	58,416	28,675	0.22
Old Saybrook	399,828	179,922	88,319	0.22
Orange	49,967	22,485	11,037	0.22
Oxford	1,065,319	479,393	235,320	0.22
Plainfield	240,979	108,441	53,231	0.22
Plainville	74,164	33,374	16,382	0.22
Plymouth	50,407	22,683	11,134	0.22
Pomfret	204,735	92,131	45,224	0.22
Portland	117,545	52,895	25,965	0.22

<b>Municipality/ Other Political Subdivision</b>	<b>FY 16 Potential Value of Property Tax Bill \$</b>	<b>FY 16 Payment Under Statute \$</b>	<b>FY 16 Estimated<sup>1</sup> \$</b>	<b>Effective Reimbursement Rate %</b>
Preston	67,238	30,257	14,852	0.22
Prospect	8,906	4,008	1,967	0.22
Putnam	144,792	65,156	31,983	0.22
Redding	760,919	342,413	168,081	0.22
Ridgefield	630,528	283,737	139,278	0.22
Rocky Hill	4,305,066	1,937,280	950,956	0.22
Roxbury	18,108	8,149	4,000	0.22
Salem	308,098	138,644	68,056	0.22
Salisbury	34,976	15,739	7,726	0.22
Scotland	119,755	53,890	26,453	0.22
Seymour	96,044	43,220	21,215	0.22
Sharon	105,712	47,570	23,351	0.22
Shelton	65,783	29,603	14,531	0.22
Sherman	63	29	14	0.23
Simsbury	518,812	233,465	114,601	0.22
Somers	2,863,786	2,833,309	1,390,791	0.49
Southbury	1,311,281	590,076	289,652	0.22
Southington	116,275	52,324	25,684	0.22
South Windsor	56,479	25,415	12,476	0.22
Sprague	53,178	23,930	11,747	0.22
Stafford	230,729	103,828	50,966	0.22
Stamford	6,535,688	2,941,059	1,443,682	0.22
Sterling	24,990	11,245	5,520	0.22
Stonington	93,032	41,864	20,550	0.22
Stratford	1,730,138	778,562	382,174	0.22
Suffield	5,173,264	5,131,898	2,519,103	0.49
Thomaston	169,662	76,348	37,477	0.22
Thompson	49,425	22,241	10,917	0.22
Tolland	228,361	102,762	50,443	0.22
Torrington	1,103,753	496,689	243,810	0.22
Trumbull	418,130	188,158	92,361	0.22
Union	129,707	58,368	28,651	0.22
Vernon	1,025,779	461,601	226,587	0.22
Voluntown	161,234	161,234	79,145	0.49
Wallingford	240,028	108,013	53,021	0.22
Warren	18,102	8,146	3,999	0.22
Washington	121,101	54,495	26,750	0.22
Waterbury	19,299,025	8,684,561	4,263,004	0.22
Waterford	1,235,831	556,124	272,985	0.22

Municipality/ Other Political Subdivision	FY 16 Potential Value of Property Tax Bill \$	FY 16 Payment Under Statute \$	FY 16 Estimated <sup>1</sup> \$	Effective Reimbursement Rate %
Watertown	80,453	36,204	17,772	0.22
Westbrook	133,290	59,980	29,442	0.22
West Hartford	1,294,967	582,735	286,048	0.22
West Haven	250,149	112,567	55,256	0.22
Weston	29,070	13,082	6,422	0.22
Westport	3,451,529	1,553,188	762,416	0.22
Wethersfield	1,132,775	509,749	250,221	0.22
Willington	216,042	97,219	47,722	0.22
Wilton	412,900	185,805	91,206	0.22
Winchester	341,145	153,515	75,356	0.22
Windham	14,387,029	6,474,163	3,177,982	0.22
Windsor	245,047	110,271	54,129	0.22
Windsor Locks	291,688	131,260	64,432	0.22
Wolcott	9,402	4,231	2,077	0.22
Woodbridge	75,501	33,975	16,677	0.22
Woodbury	1,567	705	346	0.22
Woodstock	33,623	15,130	7,427	0.22
Borough of Danielson (Killingly)	60,528	27,237	13,370	0.22
Borough of City of Groton	280,380	126,171	61,934	0.22
Borough of Jewett City (Griswold)	2,357	1,061	521	0.22
Borough of Litchfield	3,095	1,393	684	0.22
Borough of Newtown	564	254	125	0.22
<b>TOTALS</b>	<b>335,424,107</b>	<b>165,804,067</b>	<b>81,388,495</b>	

<sup>1</sup>Doesn't include payments of approximately \$2.6 million to the towns of Montville and Ledyard. Additionally, the effective reimbursement rate of 22% applies to land that is statutorily reimbursed at 45%. The effective reimbursement rate for certain types of property (such as prison property) is higher, because that land is statutorily required to be reimbursed at a higher rate. As such, towns with land statutorily reimbursed at 100% (or 65% in Middletown) have higher effective reimbursement rates.

## FY 16 College & Hospital PILOT Payments and Reimbursement Rates

Municipality/ Other Political Subdivision	FY 16 Potential Value of Property Tax Bill \$	FY 16 Payment Under Statute \$	FY 16 Estimated <sup>1</sup> \$	Effective Reimbursement Rate %
Bethany	52,922	40,750	15,801	0.30
Bethel	52,266	40,245	15,605	0.30
Bloomfield	630,637	485,591	188,292	0.30
Branford	44,031	33,904	13,146	0.30
Bridgeport	25,121,012	19,343,179	7,500,503	0.30
Bristol	1,865,513	1,436,445	556,995	0.30
Canaan	6,861	5,283	2,049	0.30
Cheshire	435,919	335,657	130,154	0.30
Cromwell	188,920	145,469	56,407	0.30
Danbury	4,637,178	3,570,627	1,384,545	0.30
Derby	2,803,734	2,158,875	837,125	0.30
East Hartford	3,312,953	2,550,974	989,164	0.30
East Lyme	136,846	105,371	40,859	0.30
Enfield	83,603	64,374	24,962	0.30
Essex	51,566	39,706	15,396	0.30
Fairfield	8,384,522	6,456,082	2,503,408	0.30
Farmington	99,770	76,823	29,789	0.30
Glastonbury	5,437	4,186	1,623	0.30
Greenwich	2,874,445	2,213,322	858,237	0.30
Groton	120,999	93,170	36,127	0.30
Guilford	63,434	48,844	18,940	0.30
Hamden	9,613,900	7,402,703	2,870,469	0.30
Hartford	78,527,044	60,465,824	23,446,202	0.30
Lyme	661	509	197	0.30
Manchester	2,768,557	2,131,789	826,622	0.30
Meriden	4,016,008	3,092,326	1,199,079	0.30
Middletown	22,807,671	17,561,906	6,809,797	0.30
Milford	1,439,046	1,108,065	429,663	0.30
New Britain	9,600,109	7,392,084	2,866,351	0.30
New Haven	140,355,481	108,073,720	41,906,620	0.30
Newington	1,755,640	1,351,842	524,190	0.30
New London	13,395,107	10,314,233	3,999,442	0.30
New Milford	677,425	521,618	202,262	0.30
Norfolk	141,456	108,921	42,235	0.30
North Branford	7,752	5,969	2,315	0.30
North Haven	2,037,619	1,568,967	608,382	0.30
Norwalk	8,697,451	6,697,038	2,596,840	0.30

<b>Municipality/ Other Political Subdivision</b>	<b>FY 16 Potential Value of Property Tax Bill \$</b>	<b>FY 16 Payment Under Statute \$</b>	<b>FY 16 Estimated<sup>1</sup> \$</b>	<b>Effective Reimbursement Rate %</b>
Norwich	3,597,177	2,769,826	1,074,027	0.30
Old Lyme	104,021	80,096	31,058	0.30
Orange	959,155	738,549	286,380	0.30
Plainfield	136,050	104,758	40,621	0.30
Putnam	751,835	578,913	224,479	0.30
Southington	452,703	348,581	135,166	0.30
Stafford	706,834	544,262	211,043	0.30
Stamford	6,122,035	4,713,967	1,827,886	0.30
Thompson	7,908	6,090	2,361	0.30
Torrington	880,391	677,901	262,863	0.30
Trumbull	47,746	36,765	14,256	0.30
Vernon	1,071,898	825,362	320,042	0.30
Voluntown	N/A	N/A	N/A	N/A
Wallingford	1,125,277	866,463	335,979	0.30
Waterbury	18,442,676	14,200,861	5,506,520	0.30
Waterford	524,281	403,697	156,537	0.30
Westbrook	267,138	205,697	79,761	0.30
West Hartford	3,460,114	2,664,288	1,033,103	0.30
West Haven	7,007,261	5,395,591	2,092,192	0.30
Westport	566,393	436,122	169,111	0.30
Wethersfield	63,086	48,576	18,836	0.30
Winchester	136,669	105,235	40,806	0.30
Windham	2,446,494	1,883,800	730,462	0.30
Woodbridge	311	239	93	0.30
Bloomfield: Bloomfield Center Fire District	16,291	12,544	4,864	0.30
Cromwell Fire District	12,724	9,797	3,799	0.30
Enfield: Hazardville Fire District #3	6,888	5,304	2,057	0.30
Groton: Poquonnock Bridge Fire District	35,464	27,308	10,589	0.30
Middletown: South Fire District	45,228	34,826	13,504	0.30
New Milford: New Milford Fire District	15,315	11,793	4,573	0.30
Plainfield - Plainfield Fire District	6,956	5,356	2,077	0.30
Putnam: West Putnam District	273	210	82	0.30



<b>Municipality/ Other Political Subdivision</b>	<b>FY 16 Potential Value of Property Tax Bill \$</b>	<b>FY 16 Payment Under Statute \$</b>	<b>FY 16 Estimated<sup>1</sup> \$</b>	<b>Effective Reimbursement Rate %</b>
West Haven First Center Fire District	25,721	19,805	7,680	0.30
West Haven: Allingtown Fire District	1,167,239	898,774	348,508	0.30
West Haven: West Shore Fire District	742,805	571,960	221,783	0.30
<b>TOTALS</b>	<b>397,765,854</b>	<b>306,279,707</b>	<b>118,762,890</b>	

<sup>1</sup>Does not include approximately \$6.7 million in payments to Branford, New London, Newington, Voluntown, West Haven, and West Haven First Center Fire District. These payments are not subject to proration. These payments increase the effective reimbursement rates of these towns.

## Changes to PILOT Grants in PA 15-244

PA 15-244 makes several significant adjustments to State Property and College & Hospital PILOT funding.

In FY 17, it specifies that no town will receive less PILOT funding than it received in FY 15, and then specifies additional payments to 35 towns with the highest amounts of tax exempt property, and mill rates over 25. The additional payments will be funded via the Municipal Revenue Sharing Account (MRSA).

In FY 18, and annually thereafter, the Act specifies minimum reimbursement rates to be paid to towns, based on each town's mill rate, and the amount of tax exempt property (exempt for prison property) on each town's 2012 Grand List.

The first table shows the minimum reimbursement rates established by the Act for State Property PILOT and College & Hospital PILOT property, based on which tier a town falls into. The second table shows a ranking of towns, by tier, and shows the percentage of exempt property in each of those towns, as of the 2012 Grand List.

Certain Tier III towns have a relatively high percentage of tax exempt property, but do not fall into Tier I or Tier II because their FY 15 mill rates were below 25.0.

### Minimum Reimbursement Rates Set by PA 14-244<sup>1</sup>

Town Tier	State Property PILOT Targeted Reimbursement Rate	College & Hospital PILOT Targeted Reimbursement Rate
I (Towns 1 - 10 for most tax exempt property)	32%	42%
II (Towns 11 - 35 for most tax exempt property)	28%	37%
III (Towns 36 - 169 for most tax exempt property)	24%	32%

<sup>1</sup>These reimbursement rates do not apply to prison property, property owned by Connecticut Valley Hospital, or other property that is not subject to proration. The method of calculating payments for these types of property was not changed by the Act.

**List of Towns by PILOT Tier and % of All Real Property Exempt from Taxation  
(not including prison property)**

<b>Municipality</b>	<b>% of 2012 Grand List/ FY 14</b>
<b>Tier I</b>	
Hartford	59
Mansfield	57
New Haven	53
New London	45
Windsor Locks	45
Windham	41
New Britain	34
Bridgeport	34
Waterbury	33
East Granby	26
<b>Tier II</b>	
Middletown	24
Killingly	24
Norwich	22
West Haven	21
Derby	20
Deep River	20
Meriden	19
Montville	19
Suffield	19
Danbury	18
Hamden	17
Ledyard	16
Plainfield	16
East Hartford	16
Wallingford	15
Ansonia	15
Chaplin	15
Windsor	14
Stafford	14
Stamford	14
Litchfield	14
Simsbury	13

<b>Municipality</b>	<b>% of 2012 Grand List/ FY 14</b>
Newington	13
North Canaan	13
West Hartford	13
<b>Tier III</b>	
Canaan	27
Pomfret	24
Groton	23
Preston	23
Farmington	23
Norfolk	22
Putnam	18
Kent	18
Waterford	15
Washington	14
Hartland	14
Salisbury	14
Griswold	12
Manchester	12
Bristol	12
Union	12
Vernon	12
Redding	12
Sprague	12
Westport	12
Ashford	11
Tolland	11
East Haven	11
Scotland	11
Winchester	11
Colebrook	11
Rocky Hill	11
Torrington	11
Hampton	11
Woodbridge	11
East Lyme	11
Sterling	11
Bloomfield	11

<b>Municipality</b>	<b>% of 2012 Grand List/ FY 14</b>
Ridgefield	11
Woodstock	11
Stratford	10
Avon	10
Bridgewater	10
Watertown	10
Thomaston	10
North Haven	10
Thompson	10
Wilton	10
Fairfield	10
East Windsor	10
Plainville	10
Voluntown	10
Cheshire	10
Eastford	10
Enfield	10
Beacon Falls	10
North Branford	10
Naugatuck	10
New Milford	9
Bethlehem	9
Norwalk	9
Middlebury	9
Wethersfield	9
Hebron	9
Colchester	9
Stonington	9
Orange	8
Milford	8
Berlin	8
Sharon	8
South Windsor	8
Newtown	8
Oxford	8
Madison	8
East Hampton	8

<b>Municipality</b>	<b>% of 2012 Grand List/ FY 14</b>
Salem	8
East Haddam	8
Greenwich	8
Killingworth	8
Branford	8
Haddam	8
Cromwell	8
Lebanon	8
Southbury	8
Seymour	8
Middlefield	8
Bozrah	8
Somers	8
Bolton	8
Lyme	8
Durham	7
Roxbury	7
Plymouth	7
Franklin	7
Trumbull	7
Canton	7
Bethany	7
Weston	7
Coventry	7
Portland	7
Westbrook	7
North Stonington	7
Cornwall	7
Lisbon	7
Easton	7
Brooklyn	7
Granby	7
Southington	7
Monroe	7
Wolcott	7
Columbia	7
Glastonbury	7

<b>Municipality</b>	<b>% of 2012 Grand List/ FY 14</b>
Darien	7
New Hartford	6
Willington	6
Ellington	6
New Canaan	6
Warren	6
Clinton	6
Old Saybrook	6
Brookfield	6
Barkhamsted	6
Bethel	6
Chester	6
Canterbury	6
Goshen	6
Shelton	6
Andover	6
Burlington	6
Woodbury	5
Old Lyme	5
Guilford	5
Marlborough	5
New Fairfield	5
Prospect	5
Essex	4
Sherman	3
Harwinton	1
Morris	1