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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 (see footnote):

- 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 (see footnote).

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 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 15 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.

Table 1: State Property PILOT Payments and Reimbursement Rates

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated *	Effective Reimbursement Rate
Andover	84,667	38,100	20,146	0.24
Ansonia	491,136	221,011	116,861	0.24
Ashford	25,909	11,659	6,165	0.24
Avon	402,628	181,182	95,801	0.24
Barkhamsted	86,214	38,796	20,514	0.24
Beacon Falls	206,587	92,964	49,155	0.24
Berlin	109,297	49,184	26,006	0.24
Bethany	160,451	72,203	38,178	0.24
Bethel	151,180	68,031	35,972	0.24
Bethlehem	5,033	2,265	1,198	0.24
Bloomfield	537,656	241,945	127,930	0.24
Bolton	182,245	82,010	43,363	0.24
Bozrah	22,271	10,022	5,299	0.24
Branford	245,892	110,651	58,507	0.24
Bridgeport	11,251,070	5,693,735	3,010,594	0.27
Bridgewater	5,966	2,685	1,420	0.24
Bristol	402,653	181,194	95,807	0.24
Brookfield	127,884	57,548	30,429	0.24
Brooklyn	299,845	289,880	153,276	0.51
Burlington	233,017	104,858	55,444	0.24
Canaan	455,037	204,767	108,272	0.24
Canterbury	44,104	19,847	10,494	0.24
Canton	131,690	59,261	31,335	0.24
Chaplin	267,228	120,253	63,584	0.24
Cheshire	4,574,759	4,042,749	2,137,626	0.47
Chester	61,787	27,804	14,702	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated *	Effective Reimbursement Rate
Clinton	153,663	69,148	36,562	0.24
Colchester	244,743	110,134	58,234	0.24
Colebrook	30,942	13,924	7,362	0.24
Columbia	31,813	14,316	7,570	0.24
Cornwall	81,110	36,499	19,299	0.24
Coventry	216,477	97,414	51,508	0.24
Cromwell	82,940	37,323	19,735	0.24
Danbury	10,135,500	4,560,975	2,411,641	0.24
Darien	455,948	205,176	108,488	0.24
Deep River	46,879	21,095	11,154	0.24
Derby	190,553	85,749	45,340	0.24
Durham	83,126	37,407	19,779	0.24
Eastford	29,477	13,265	7,014	0.24
East Granby	121,037	54,467	28,800	0.24
East Haddam	184,914	83,212	43,999	0.24
East Hampton	493,910	222,259	117,521	0.24
East Hartford	3,320,894	1,494,402	790,173	0.24
East Haven	1,591,368	716,116	378,650	0.24
East Lyme	3,275,111	1,943,509	1,027,641	0.31
Easton	266,976	120,139	63,524	0.24
East Windsor	496,054	223,224	118,031	0.24
Ellington	33,172	14,927	7,893	0.24
Enfield	2,940,563	2,459,707	1,300,584	0.44
Essex	45,971	20,687	10,938	0.24
Fairfield	147,923	66,565	35,197	0.24
Farmington	14,340,518	6,626,260	3,503,671	0.24
Franklin	73,165	32,924	17,409	0.24
Glastonbury	211,902	95,356	50,420	0.24
Goshen	77,996	35,098	18,558	0.24
Granby	56,179	25,281	13,367	0.24
Greenwich	108,209	48,694	25,747	0.24
Griswold	278,135	125,161	66,180	0.24
Groton	4,637,742	2,086,984	1,103,504	0.24
Guilford	87,267	39,270	20,764	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated *	Effective Reimbursement Rate
Haddam	293,114	131,901	69,743	0.24
Hamden	4,263,222	1,918,450	1,014,391	0.24
Hampton	128,837	57,977	30,656	0.24
Hartford	60,203,909	27,991,252	14,800,528	0.25
Hartland	440,191	198,086	104,739	0.24
Harwinton	29,196	13,138	6,947	0.24
Hebron	65,348	29,407	15,549	0.24
Kent	258,148	116,167	61,424	0.24
Killingly	1,114,464	501,509	265,176	0.24
Killingworth	436,155	196,270	103,779	0.24
Lebanon	139,157	62,620	33,111	0.24
Ledyard	146,076	119,347	63,105	0.43
Lisbon	31,814	14,316	7,570	0.24
Litchfield	332,479	149,616	79,110	0.24
Lyme	69,113	31,101	16,445	0.24
Madison	2,270,284	1,021,628	540,191	0.24
Manchester	3,550,729	1,597,828	844,860	0.24
Mansfield	32,146,251	14,465,813	7,648,878	0.24
Marlborough	69,421	31,239	16,518	0.24
Meriden	1,814,085	816,338	431,643	0.24
Middlebury	84,343	37,955	20,069	0.24
Middlefield	43,711	19,670	10,401	0.24
Middletown	7,293,791	4,862,313	2,570,975	0.35
Milford	2,337,065	1,051,679	556,081	0.24
Monroe	50,180	22,581	11,940	0.24
Montville	2,036,166	1,942,245	1,026,973	0.50
Morris	73,687	33,159	17,533	0.24
Naugatuck	383,356	172,510	91,216	0.24
New Britain	15,577,335	7,009,801	3,706,471	0.24
New Canaan	197,971	89,087	47,105	0.24
New Fairfield	86,522	38,935	20,587	0.24
New Hartford	82,521	37,134	19,635	0.24
New Haven	27,416,015	12,997,884	6,872,702	0.25
Newington	3,146,386	1,415,874	748,651	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated *	Effective Reimbursement Rate
New London	1,742,223	784,000	414,544	0.24
New Milford	137,531	61,889	32,724	0.24
Newtown	2,031,568	1,787,473	945,136	0.47
Norfolk	378,919	170,513	90,160	0.24
North Branford	23,847	10,731	5,674	0.24
North Canaan	105,036	47,266	24,992	0.24
North Haven	501,190	225,535	119,253	0.24
North Stonington	99,198	44,639	23,603	0.24
Norwalk	1,698,468	764,310	404,133	0.24
Norwich	3,379,151	1,520,618	804,035	0.24
Old Lyme	127,437	57,347	30,323	0.24
Old Saybrook	255,304	114,887	60,747	0.24
Orange	49,666	22,350	11,818	0.24
Oxford	1,060,179	477,080	252,259	0.24
Plainfield	240,979	108,441	57,339	0.24
Plainville	74,164	33,374	17,647	0.24
Plymouth	51,275	23,074	12,201	0.24
Pomfret	201,850	90,833	48,028	0.24
Portland	115,696	52,063	27,529	0.24
Preston	68,865	30,989	16,386	0.24
Prospect	8,630	3,883	2,053	0.24
Putnam	139,852	62,933	33,276	0.24
Redding	753,379	339,021	179,259	0.24
Ridgefield	625,131	281,309	148,744	0.24
Rocky Hill	3,920,584	1,764,263	932,864	0.24
Roxbury	17,973	8,088	4,277	0.24
Salem	298,688	134,410	71,070	0.24
Salisbury	34,643	15,589	8,243	0.24
Scotland	105,812	47,616	25,177	0.24
Seymour	93,758	42,191	22,309	0.24
Sharon	78,639	35,388	18,712	0.24
Shelton	65,783	29,603	15,653	0.24
Sherman	59	27	14	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated *	Effective Reimbursement Rate
Simsbury	518,106	233,148	123,278	0.24
Somers	2,863,718	2,833,278	1,498,111	0.52
Southbury	1,254,315	564,442	298,452	0.24
Southington	112,585	50,663	26,788	0.24
South Windsor	55,508	24,979	13,208	0.24
Sprague	51,463	23,158	12,245	0.24
Stafford	230,939	103,922	54,949	0.24
Stamford	6,340,109	2,853,048	1,508,565	0.24
Sterling	24,990	11,245	5,946	0.24
Stonington	90,527	40,737	21,540	0.24
Stratford	1,686,001	758,700	401,167	0.24
Suffield	5,064,105	5,022,982	2,655,929	0.52
Thomaston	170,729	76,828	40,623	0.24
Thompson	48,452	21,804	11,529	0.24
Tolland	222,036	99,916	52,831	0.24
Torrington	1,047,228	471,253	249,178	0.24
Trumbull	406,756	183,040	96,783	0.24
Union	134,400	60,480	31,979	0.24
Vernon	1,051,595	473,218	250,217	0.24
Voluntown	166,121	166,121	87,837	0.53
Wallingford	234,048	105,321	55,689	0.24
Warren	60,123	27,055	14,305	0.24
Washington	145,543	65,494	34,630	0.24
Waterbury	18,887,919	8,499,564	4,494,191	0.24
Waterford	1,201,345	540,605	285,848	0.24
Watertown	149,526	67,287	35,578	0.24
Westbrook	127,273	57,273	30,283	0.24
West Hartford	1,264,175	568,879	300,798	0.24
West Haven	250,149	112,567	59,520	0.24
Weston	27,727	12,477	6,597	0.24
Westport	3,476,540	1,564,443	827,208	0.24
Wethersfield	1,050,323	472,645	249,914	0.24
Willington	193,697	87,164	46,088	0.24
Wilton	520,903	234,406	123,943	0.24

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated *	Effective Reimbursement Rate
Winchester	336,037	151,217	79,957	0.24
Windham	12,793,283	5,756,977	3,044,033	0.24
Windsor	231,388	104,125	55,057	0.24
Windsor Locks	397,580	178,911	94,600	0.24
Wolcott	8,966	4,035	2,134	0.24
Woodbridge	73,709	33,169	17,538	0.24
Woodbury	2,396	1,078	570	0.24
Woodstock	39,884	17,948	9,490	0.24
Borough of Danielson (Killingly)	53,370	24,016	12,699	0.24
Borough of City of Groton	250,558	112,751	59,618	0.24
Borough of Jewett City (Griswold)	2,411	1,085	574	0.24
Borough of Litchfield	3,411	1,535	812	0.24
Borough of Newtown	576	259	137	0.24
TOTALS	313,557,445	155,123,082	82,022,181	0.26

*Does not include \$1.6 million in payments to Ledyard and Montville that are not subject to proration. Additionally, the effective reimbursement rate of 24% 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 that is statutorily reimbursed at 100% (or 65% in Middletown) have higher effective reimbursement rates.

Table 2: College & Hospital PILOT Payments and Reimbursement Rates

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated*	Effective Reimburseme nt Rate
Bethany	49,958	38,467	16,393	0.33
Bethel	51,273	39,480	16,824	0.33
Bloomfield	630,818	485,730	206,992	0.33
Branford	42,940	33,064	14,090	0.33
Bridgeport	24,668,313	18,994,601	8,094,497	0.33
Bristol	1,847,872	1,422,861	606,348	0.33
Canaan	6,484	4,993	2,128	0.33
Cheshire	401,593	309,227	131,776	0.33
Cromwell	179,145	137,941	58,783	0.33
Danbury	4,164,704	3,206,822	1,366,578	0.33
Derby	2,772,355	2,134,713	909,702	0.33
East Hartford	1,611,925	1,241,182	528,926	0.33
East Lyme	132,967	102,385	43,631	0.33
Enfield	83,976	64,661	27,555	0.33
Essex	46,732	35,984	15,334	0.33
Fairfield	8,182,919	6,300,847	2,685,089	0.33
Farmington	98,260	75,660	32,242	0.33
Glastonbury	5,353	4,122	1,756	0.33
Greenwich	2,781,847	2,142,022	912,817	0.33
Groton	124,546	95,900	40,868	0.33
Guilford	60,172	46,333	19,745	0.33
Hamden	9,375,741	7,219,321	3,076,494	0.33
Hartford	77,533,764	59,700,998	25,441,415	0.33
Lyme	603	465	198	0.33
Manchester	2,683,557	2,066,339	880,565	0.33
Meriden	3,891,171	2,996,202	1,276,823	0.33
Middletown	12,662,027	9,749,761	4,154,834	0.33
Milford	1,389,351	1,069,800	455,892	0.33
New Britain	8,341,934	6,423,289	2,737,267	0.33
New Haven	129,435,263	99,665,153	42,472,028	0.33

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated*	Effective Reimburseme nt Rate
Newington	959,192	738,578	314,743	0.33
New London	12,491,237	9,618,253	4,098,792	0.33
New Milford	718,598	553,320	235,796	0.33
Norfolk	147,980	113,945	48,557	0.33
North Branford	7,540	5,806	2,474	0.33
North Haven	2,006,165	1,544,747	658,290	0.33
Norwalk	4,868,304	3,748,594	1,597,453	0.33
Norwich	2,510,729	1,933,261	823,854	0.33
Old Lyme	108,611	83,630	35,639	0.33
Orange	770,360	593,177	252,781	0.33
Plainfield	127,891	98,476	41,965	0.33
Putnam	719,977	554,382	236,248	0.33
Southington	438,337	337,519	143,833	0.33
Stafford	707,476	544,757	232,147	0.33
Stamford	6,081,932	4,683,087	1,995,685	0.33
Thompson	7,688	5,920	2,523	0.33
Torrington	789,355	607,804	259,014	0.33
Vernon	1,050,668	809,014	344,759	0.33
Voluntown	-	-	-	N/A
Wallingford	1,097,239	844,874	360,041	0.33
Waterbury	17,885,742	13,772,021	5,868,909	0.33
Waterford	192,737	148,408	63,244	0.33
Westbrook	58,430	44,991	19,173	0.33
West Hartford	3,359,891	2,587,116	1,102,492	0.33
West Haven	6,971,629	5,368,154	2,287,624	0.33
Westport	570,497	439,283	187,199	0.33
Wethersfield	28,434	21,894	9,330	0.33
Winchester	133,628	102,894	43,848	0.33
Windham	2,070,394	1,594,203	679,365	0.33
Woodbridge	304	234	100	0.33
Bloomfield:	16,291	12,544	5,346	0.33

Municipality/ Other Political Subdivision	FY 15 Potential Value of Property Tax Bill	FY 15 Payment Under Statute	FY 15 Estimated*	Effective Reimburseme nt Rate
Bloomfield Center Fire District				
Enfield: Hazardville Fire District #3	6,027	4,641	1,978	0.33
Groton: Poquonnock Bridge Fire District	31,257	24,068	10,256	0.33
Middletown: South Fire District	24,835	19,123	8,149	0.33
New Milford: New Milford Fire District	18,985	14,618	6,230	0.33
Plainfield: Plainfield Fire District	6,539	5,035	2,146	0.33
Putnam: West Putnam Fire District	273	210	90	0.33
West Haven: First Center Fire District #1	25,140	19,358	8,249	0.33
West Haven: Allington Fire District #3	1,123,870	865,380	368,779	0.33
West Haven: West Shore Fire District #2	742,805	571,960	243,739	0.33
TOTALS	362,134,548	278,843,602	118,828,428	0.33

*Does not include \$6.6 million in payments to Branford, New London, Newington, Voluntown, West Haven, and West Haven First Fire District. These payments are not subject to proration. These payments increase the effective reimbursement rates of these towns.

