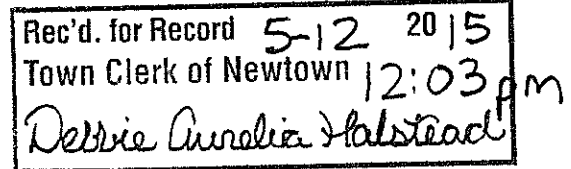


3 PRIMROSE STREET
NEWTOWN, CT 06470
TEL. (203) 270-4201
FAX (203) 270-4205
www.newtown-ct.gov



TOWN OF NEWTOWN

**TOWN OF NEWTOWN LEGISLATIVE COUNCIL MEETING
WEDNESDAY, MAY 6, 2015
NEWTOWN MUNICIPAL CENTER, NEWTOWN, CT**

PRESENT: George Ferguson, Joe Girgasky, Eva Bermudez, Paul Lundquist, Bob Merola, Ryan Knapp, Neil Chaudhary, Mary Ann Jacob, Dan Amaral, Tony Filiato, Phil Carroll, Dan Honan.

ALSO PRESENT: First Selectman Pat Llodra, Finance Director Bob Tait, Tax Collector Carol Mahoney, Board of Education Chair Keith Alexander, 4 members of the public, 2 press.

CALL TO ORDER: Ms. Jacob called the meeting to order at 7:35 with the Pledge of Allegiance.

VOTER COMMENT: None

MINUTES: MR. CHAUDHARY MOTIONED TO APPROVE THE MINUTES OF THE REGULAR MEETING OF APRIL 1, 2015. MOTION SECONDED BY MR. FERGUSON. APPROVED.

COMMUNICATIONS: Ms. Jacob received a letter from Dr. Erardi. He has reduced the technology budget due to a grant. The grant had been withdrawn and needs to determine if it will be submitted again.

FIRST SELECTMAN'S REPORT: Mrs. Llodra stated she is communicating with our legislators to influence change. There are pending bills regarding Prevailing Wage and 830G (affordable housing). Hook & Ladder is obligated to pay prevailing wage because it will serve a municipality, resulting in additional costs. We have been struggling with the cost to rehab a duplex for the Parent Connection, even with a grant. The law does not take into consideration it is a 501c3, serving a public need. She is advocating increasing the threshold. There are efforts to adjust affordable housing formulas and expectations, such as giving additional credits to municipalities for incentive housing plans. There is a speaker's bill calling for a consolidation of dispatch for communities, under 40,000 people, by 2018. Not complying would result in a penalty; withdrawal of state funding. There are 2 pending bills, unfunded mandates, which Mrs. Llodra is urging our representative not to support. Senate Bill 902 – House Bill 5871, Mental Stress, shifts the burden from health insurance and workers comp to municipalities and will be extremely costly. **ATTACHMENT** Ms. Jacob said the council will consider a resolution on these proposed bills for the next meeting.

Mr. Tait gave an update on the SHS special revenue donation fund. The Memorial Sidewalk is ongoing. The Memorial has not been started. The unappropriated \$115,000 will likely be used for the move to the new school. **ATTACHMENT** The Sandy Hook Insurance Recovery Fund; the majority of funds was spent on the move to Chalk Hill and a Monroe Police Officer for security. The pump at Treadwell Park was displaced by the school construction and needs to be replaced. The state is paying half the cost. Projected balance will be used to purchase a generator at Chalk Hill, which Monroe has been leasing. We will be purchasing the generator as a compromise. **ATTACHMENT**

NEW BUSINESS

Update on Senior Tax Relief: Mr. Tait gave an update on the Senior Tax Credit. He stated the new income limits will be applied for the current application period as stated in the new ordinance. Applications this year will be about the same or slightly higher than last year. Mrs. Mahoney noted her office has been reaching out to seniors regarding the tax credit. Mr. Tait noted there is a \$275,000 balance from this year's tax credits that will be applied to next year's allocation. The average tax credit is 41% and helps between 22% and 25% of elderly tax payers. *ATTACHMENT*

Resolution to create a joint ad hoc committee: MR. CHAUDHARY MOTIONED TO APPROVE A RESOLUTION TO CREATE A JOINT AD HOC COMMITTEE BETWEEN THE BOARD OF FINANCE AND THE LEGISLATIVE COUNCIL TO LOOK INTO MUNICIPAL EFFICIENCIES AND CONSOLIDATION OF NON EDUCATIONAL SERVICES. SECOND BY MR. FERGUSON. Mrs. Llodra stated the Blum-Shapiro report from 2010 recommended consolidating financials into one function, including payroll, financial accounting and software. The town and Board of Ed are now using the same software. Also, have a single Human Resource person for the town and Board of Education, consolidate IT and have one facilities department. Ms. Jacob noted Boards of Finance have been empowered by the state to look at consolidation of these types of services. Mrs. Llodra stated the wisest first step in this process is hiring one purchasing agent for the town and Board of Ed. *APPROVED.*

Appointment of two members to the Municipal Efficiencies and Consolidation Committee: Ms. Jacob appointed Mr. Merola and Mr. Honan to the committee. Mr. Chaudhary will be an alternate.

Transfer: MR. CHAUDHARY MOTIONED TO APPROVE RECOMMENDED TRANSFERS, TOWN OF NEWTOWN, APPROPRIATION BUDGET TRANSFER REQUEST, FISCAL YEAR 2014-2015, FROM THE DEPARTMENT OF FINANCE, DATED 3/26/15. SECOND BY MR. FERGUSON. Mrs. Llodra noted the legal fees for a FOIA complaint by a "truther" continue to grow even though the town has provided all documents requested. The person continues to make requests of the town, the Police Dept. and the Board of Ed. *APPROVED. ATTACHMENT*

Town of Newtown 2015-2016 Mill Rate: MR. CHAUDHARY MOTIONED TO SET THE TOWN OF NEWTOWN 2015-2016 MILL RATE TO 33.07. SECOND BY MR. FERGUSON.

Mr. Tait reviewed the relationship between mill rates and taxes. He noted high mill rates do not necessarily mean taxes will be higher than a town with a low mill rate. Many factors affect mill rate including value, assessments, the grand list and state aid. The higher the property value, the lower the mill rate. Revals are done every 5 years; 20% of Connecticut towns are being re-valued every year. Newtown was last done in 2012. The average commercial/industrial tax base for towns is 17%, Newtown is 8%. Mrs. Llodra stated we need to grow our non-residential grand list. There is currently a state bill which, if approved, will set a state mill rate for automobiles. Mrs. Llodra noted back in the 1970's, there were decisions made not to allow things like big box stores. Our goal now is to grow in our taxes only to the amount we are growing the grand list so as not to not increase the burden on taxpayers and ideally grow the grand list more than the budget. Mr. Ferguson noted we are addressing the mill rate 3 ways; attracting commercial development, decreasing funding by eliminating unnecessary expenditures, and decreasing debt. *APPROVED. ATTACHMENT*

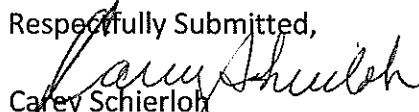
Appointment of two members to the Joint Commission for Policy and Planning for town roads: Ms. Jacob appointed Mr. Knapp, Ms. Ferguson and Mr. Filiato to the committee. The committee will include Fred Hurley, who will also appoint several town administrative personnel and 1 or 2 members of the public. They will be looking at history, what has been the policy, what's changed, what are the costs. The committee will make recommendations on what should be done going forward.

VOTER COMMENT: None

ANNOUNCEMENTS: None

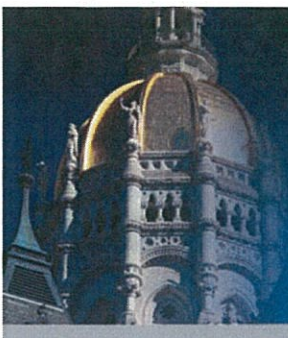
ADJOURNMENT: There being no further business, the meeting was adjourned at 9:25pm.

Respectfully Submitted,


Carey Schierloh
Clerk

Attachments: Legislative Alert, Sandy Hook Special Revenue Fund Detail, Sandy Hook Insurance Recovery Fund, Senior Tax Credit, Transfers, Mill Rate

These are draft minutes and as such are subject to correction by the Legislative Council at the next regular meeting. All corrections will be determined in minutes of the meeting at which they were corrected.



May 1, 2015, Number 15-39



Legislative Alert

900 CHAPEL STREET, 9th FLOOR, NEW HAVEN, CT 06510-2807 PHONE (203) 498-3000 FAX (203) 562-6314

Your source for local government management information www.ccm-ct.org

PLEASE DELIVER IMMEDIATELY TO MAYOR, FIRST SELECTMAN, OR TOWN/CITY MANAGER

Your Action Needed

COSTLY WORKERS' COMPENSATION MANDATES ALIVE & WELL: Cancer & Mental Stress Bills Would Cost Towns Tens of Millions of Dollars

Unions are lobbying heavily to obtain unprecedented, unnecessary and costly workers' compensation benefits, despite the uncertain fiscal predicament of municipalities and the State. **Proponents are cavalier about the costs to municipalities to pay for full medical and wage replacement benefits for cancer and mental stress claims, and that such illnesses would be presumed to be job-related without a consensus of science.**

YOUR ACTION NEEDED

Contact your state legislators to hold them accountable.

Tell Them:

- ◆ **OPPOSE HB 5871 (Cancer presumption) and SB 902 (mental stress).** They are huge **unfunded state mandates that would cost towns and cities millions of dollars.**
- ◆ **The costs associated with these bills would dwarf those of the "heart disease & hypertension" mandate,** that although "sunsetting" in 1996, still costs towns millions per year — \$20 million per year during its heyday.
- ◆ **If the State thinks its important to provide the benefits, it should pay for them** through a statewide Fund.
- ◆ **First responders are already eligible for workers' compensation benefits for cancers and other diseases.** If a firefighter is diagnosed, and a claim is filed, then awards are given based on the correlation of the job with the injury.
- ◆ **First responders are already eligible for workers' compensation benefits for mental stress.** Such benefits are related to the use of deadly force and/or witnessing the death of another firefighter while on duty.

CCM recommends that your **town council/board of selectmen pass a resolution opposing the State's passage of unfunded workers' compensation mandates** — and that your resolution be forwarded to your state legislators, and CCM.

Please see the following page for details on the two workers' compensation mandates.

Union members are contacting their legislators. Please help legislators hear the voice of local government!

**For the most up-to-date news on legislative issues affecting municipalities —
see CCM's *Legislative Action Center* at www.ccmlac.org**

- **CANCER MANDATE HB 5871:** Approved by the Public Safety & Appropriations Committees—would mandate benefits for **all paid and volunteer firefighters** with cancer. HB 5871 would not require any correlation between cancer and the job, and ignores risk factors (e.g., smoking), family history, and/or genetic susceptibility. There is no consensus among scientists that firefighting can be a causal factor for cancer. **A single cancer claim may exceed \$1 million over the life of the claim.** See [CCM fact sheet](#) on HB 5871.
- **MENTAL-MENTAL MANDATE SB 902:** Approved by the Public Safety & Labor Committees—would expand existing benefits that already cover counseling to now include full wage replacement benefits for all first responders’ claims of PTSD, and would allow diagnoses by “non-board certified” psychologists – exposing towns and cities to a wide-range range of abuse from claims of “witnessing” certain crimes, or the “aftermath” of such crimes. **Costs of mental stress claims could range from \$100,000 to \$1 million per claim, depending on the circumstances.** See [CCM’s myth v. fact](#) sheet.

###

For more information, or to forward local resolutions opposing these state mandates, please contact Bob Labanara (203-710-0491; rlabanara@ccm-ct.org).

**TOWN OF NEWTOWN
SANDY HOOK SPECIAL REVENUE FUND DETAIL
4/6/2015**

ACCOUNT DESIGNATION: _____

| UNDESIGNATED | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|---------------------|----------|---------------------|--|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| | 1 | 50,000 | SCHOOL POLICE SECURITY OVERTIME * | | | |
| | 1a | (50,000) | | | | |
| | 2 | 8,400 | ADD'L TRAINING & STAFF (2) - SUMMER DAY CAMP | 5,011 | 3,389 | |
| | 3 | 36,677 | SECURITY - SUMMER DAY CAMP | 24,271 | 12,406 | |
| | 4 | 50,000 | EDUCATION IT CONTRACTED SERVICES | 50,000 | - | |
| | 5 | 5,000 | NYA FOUNDATION CONTRIBUTION | 5,000 | - | |
| | 6 | 34,217 | BOE ADDITIONAL VIDEO SURVEILLANCE EQUIPMENT | 34,217 | - | |
| | 7 | 25,000 | INSURANCE DEDUCTIBLE FOR LIBRARY | 25,000 | - | |
| | 8 | 774 | MEMORIAL PLAYGROUND | 774 | - | |
| | 9 | 5,000 | LOOK BOOK | 4,900 | 100 | |
| | 10 | 15,000 | MARKETING PLAN FOR TICK BORNE DISEASE | 481 | 14,519 | |
| <u>193,900</u> | | <u>180,068</u> | | <u>149,654</u> | <u>30,414</u> | <u>13,832</u> |

| SCHOOL PROJECT FACILITATOR / CONSULTANT | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|--|----------|---------------------|-----------------------------------|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| 20,000 | 1 | 20,000 | NEW SANDY HOOK SCHOOL FACILITATOR | 10,082 | 9,918 | - |

| SANDY HOOK SCHOOL | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|--------------------------|----------|---------------------|--|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| | 1 | 60,000 | NEW SANDY HOOK SCHOOL FACILITATOR | 60,000 | - | |
| | 2 | 65,000 | PRECONSTRUCTION SERVICES FOR NEW SCHOOL ** | 51,691 | 13,309 | |
| <u>175,385</u> | | <u>125,000</u> | | <u>111,691</u> | <u>13,309</u> | <u>50,385</u> |

| MENTAL HEALTH ADVISOR | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|------------------------------|----------|---------------------|-----------------------|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| 50,000 | 1 | 50,000 | MENTAL HEALTH ADVISOR | 50,000 | - | - |

| VICTORY GARDEN FENCE | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|-----------------------------|----------|---------------------|----------------------|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| 9,400 | 1 | 9,400 | VICTORY GARDEN FENCE | 9,400 | - | - |

| SCHOOLS | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|-----------------|----------|---------------------|--------------------|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| 4,465 | | - | | - | - | 4,465 |

| CHILDREN | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|-----------------|----------|---------------------|--------------------|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| 2,995 | | - | | - | - | 2,995 |

| PARKS | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|-----------------|----------|---------------------|------------------------------|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| 2,500 | 1 | 2,500 | DICKINSON PLAYGROUND PROJECT | 2,500 | - | - |

| PLAYGROUND | | | | <u>EXPENDED</u> | <u>UNEXPENDED</u> | <u>UNAPPROPRIATED</u> |
|-------------------|----------|---------------------|------------------------------|-----------------|-------------------|-----------------------|
| <u>RECEIPTS</u> | <u>#</u> | <u>APPROPRIATED</u> | <u>DESCRIPTION</u> | | | |
| 23,315 | 1 | 23,315 | DICKINSON PLAYGROUND PROJECT | 23,315 | - | - |

* REIMBURSED BY GRANT

** TO BE REIMBURSED BY SCHOOL PROJECT

4/6/2015

**TOWN OF NEWTOWN
SANDY HOOK SPECIAL REVENUE FUND DETAIL
4/6/2015**

ACCOUNT DESIGNATION:

| MEMORIAL | | | | EXPENDED | UNEXPENDED | UNAPPROPRIATED |
|------------------------------|---|--------------|--|----------|------------|----------------|
| RECEIPTS | # | APPROPRIATED | DESCRIPTION | | | |
| 133,413 | | - | | - | - | 133,413 |
| POLICE | | | | EXPENDED | UNEXPENDED | UNAPPROPRIATED |
| RECEIPTS | # | APPROPRIATED | DESCRIPTION | | | |
| 20,401 | 1 | 20,371 | POLICE PROTECTIVE VESTS | 20,371 | - | 30 |
| FIRE | | | | EXPENDED | UNEXPENDED | UNAPPROPRIATED |
| RECEIPTS | # | APPROPRIATED | DESCRIPTION | | | |
| 235 | | - | | - | - | 235 |
| FIRST RESPONDERS | | | | EXPENDED | UNEXPENDED | UNAPPROPRIATED |
| RECEIPTS | # | APPROPRIATED | DESCRIPTION | | | |
| 52,924 | 1 | 3,629 | POLICE PROTECTIVE VESTS | 3,629 | - | ↓ |
| | 2 | 11,914 | POLICE OPERATIONS | - | 11,914 | |
| | 3 | 15,543 | FIRE OPERATIONS | 4,583 | 10,960 | |
| | 4 | 15,542 | AMBULANCE OPERATIONS | 15,543 | (1) | |
| | | 46,628 | | 23,755 | 22,873 | 6,296 |
| SANDY HOOK MEMORIAL SIDEWALK | | | | EXPENDED | UNEXPENDED | UNAPPROPRIATED |
| RECEIPTS | # | APPROPRIATED | DESCRIPTION | | | |
| 183,264 | | 193,005 | MEMORIAL SIDEWALK (ADD'L RECEIPTS PLEDGED) | 120,635 | 72,370 | (9,741) |
| OTHER | | | | EXPENDED | UNEXPENDED | UNAPPROPRIATED |
| RECEIPTS | # | APPROPRIATED | DESCRIPTION | | | |
| 131,853 | 1 | 22,749 | OTHER ITEMS (ITEMIZED IN LOG BOOK) | 20,351 | 2,398 | ↓ |
| | 2 | 100,000 | DICKINSON PLAYGROUND PROJECT | 100,000 | - | |
| | | 122,749 | | 120,351 | 2,398 | 9,104 |
| GRAND TOTALS | | | | EXPENDED | UNEXPENDED | UNAPPROPRIATED |
| RECEIPTS | # | APPROPRIATED | DESCRIPTION | | | |
| 1,004,049 | | 793,036 | | 641,754 | 151,282 | 211,014 |

UNEXPENDED = APPROPRIATED - EXPENDED
UNAPPROPRIATED = RECEIPTS - APPROPRIATED

TOWN OF NEWTOWN
 SANDY HOOK INSURANCE RECOVERY FUND
 UP TO 04/15/2015 WITH PLANNED EXPENDITURES GOING FORWARD

INFLOWS:

| | |
|--------------------|-----------|
| INSURANCE PROCEEDS | 1,167,244 |
|--------------------|-----------|

OUTFLOWS:

| | | |
|-------------------|----------------------------|---------|
| 1-004-11-100-3000 | PROF - LEGAL | 13,234 |
| 1-004-20-001-1221 | CLERICAL - ADMIN. | 3,585 |
| 1-004-90-096-1252 | CUSTODIAL SALARIES - C.H. | 22,190 |
| 1-004-85-088-1264 | SECURITY SALARIES | 44,284 |
| 1-004-85-088-4000 | SECURITY - C.H. | 118,844 |
| 1-004-86-090-2700 | WORKERS COMP | 24,755 |
| 1-004-90-096-1552 | CUSTODIAL O.T. - C.H. | 80,267 |
| 1-004-90-094-3000 | PROF. SERV. - B. & G. | 1,605 |
| 1-004-90-094-3210 | B&G CONTRACTED SERV. | 82,381 |
| 1-004-90-096-3212 | REFUSE REMOVAL | 5,814 |
| 1-004-90-096-3222 | WATER - C.H. | 8,173 |
| 1-004-90-094-3322 | B. & G. REPAIRS - C.H. | 163,062 |
| 1-004-90-094-3342 | EMERGENCY REPAIRS - C.H. | 86,411 |
| 1-004-90-096-4120 | PROPERTY INSURANCE | 2,717 |
| 1-004-90-094-5900 | B&G SUPPLIES - MAINT. | 3,381 |
| 1-004-90-096-6202 | ELECTRICITY - C.H. | 17,053 |
| 1-004-90-096-6402 | FUEL OIL - C.H. | 98,393 |
| 1-004-90-098-7200 | EQUIPMENT - C.H. FURNITURE | 40,218 |
| 1-004-91-089-9700 | CAFETERIA LOSS | 11,526 |
| | | 827,893 |

INCL ENCUMBRANCE

FUND BALANCE @ 04/15/2015

339,351

PLANNED EXPENDITURES:

| | |
|---|---------|
| CHALK HILL SECURITY (MONROE OFFICER): | |
| 2015-16 | 120,000 |
| MOVING EXPENSES FROM CHALK HILL | 125,000 |
| TREADWELL PARK BOOSTER PUMP REPLACEMENT | 70,000 |
| (DUE TO S.H. CONSTRUCTION) | |

PROJECTED FUTURE FUND BALANCE

24,351

Newtown Senior Tax Credit

- Newtown population by age group (2010 census).
- New senior relief application (due to new ordinance).
 - Origin of the new “modified income worksheet”.
- Application process as of May 5th (deadline is May 15th).
 - Compare to prior year application process.
 - Total benefit amount in 2014-15 (current year).
- A sample of senior tax credits (25 chosen at random).
 - The average discount was 41%.
 - Around 25% of seniors were eligible for tax credit.
- Comparison to other towns.

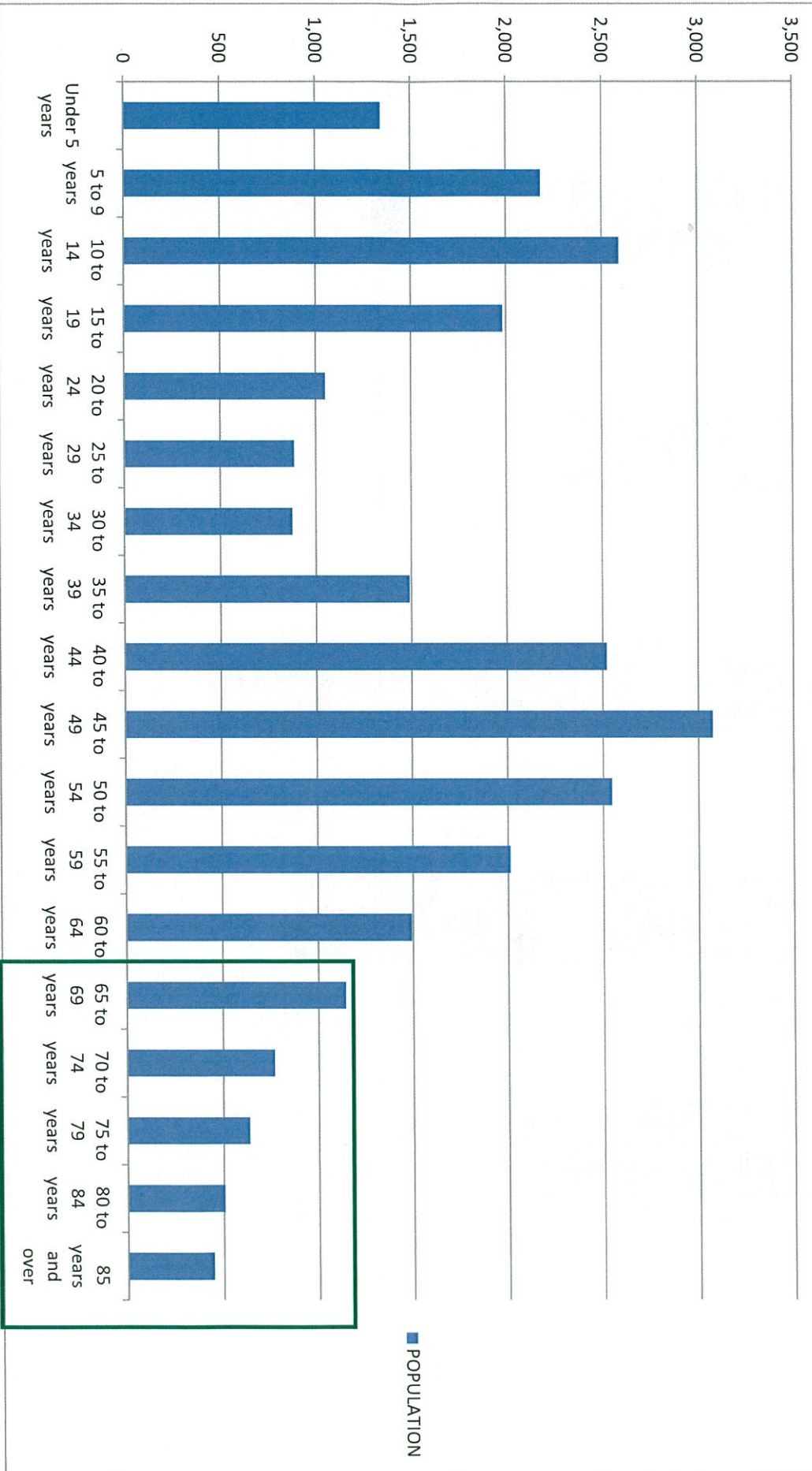
| Age Range | Population | Percent |
|--------------------|------------|---------|
| Under 5 years | 1,345 | 4.9 |
| 5 to 9 years | 2,182 | 7.9 |
| 10 to 14 years | 2,589 | 9.4 |
| 15 to 19 years | 1,983 | 7.2 |
| 20 to 24 years | 1,050 | 3.8 |
| 25 to 29 years | 889 | 3.2 |
| 30 to 34 years | 878 | 3.2 |
| 35 to 39 years | 1,489 | 5.4 |
| 40 to 44 years | 2,521 | 9.1 |
| 45 to 49 years | 3,076 | 11.2 |
| 50 to 54 years | 2,545 | 9.2 |
| 55 to 59 years | 2,012 | 7.3 |
| 60 to 64 years | 1,492 | 5.4 |
| 65 to 69 years | 1,143 | 4.1 |
| 70 to 74 years | 770 | 2.8 |
| 75 to 79 years | 638 | 2.3 |
| 80 to 84 years | 507 | 1.8 |
| 85 years and over | 451 | 1.6 |
| Total population | 27,560 | 100 |
| Median age (years) | 42.9 | (X) |

See graph on page 2

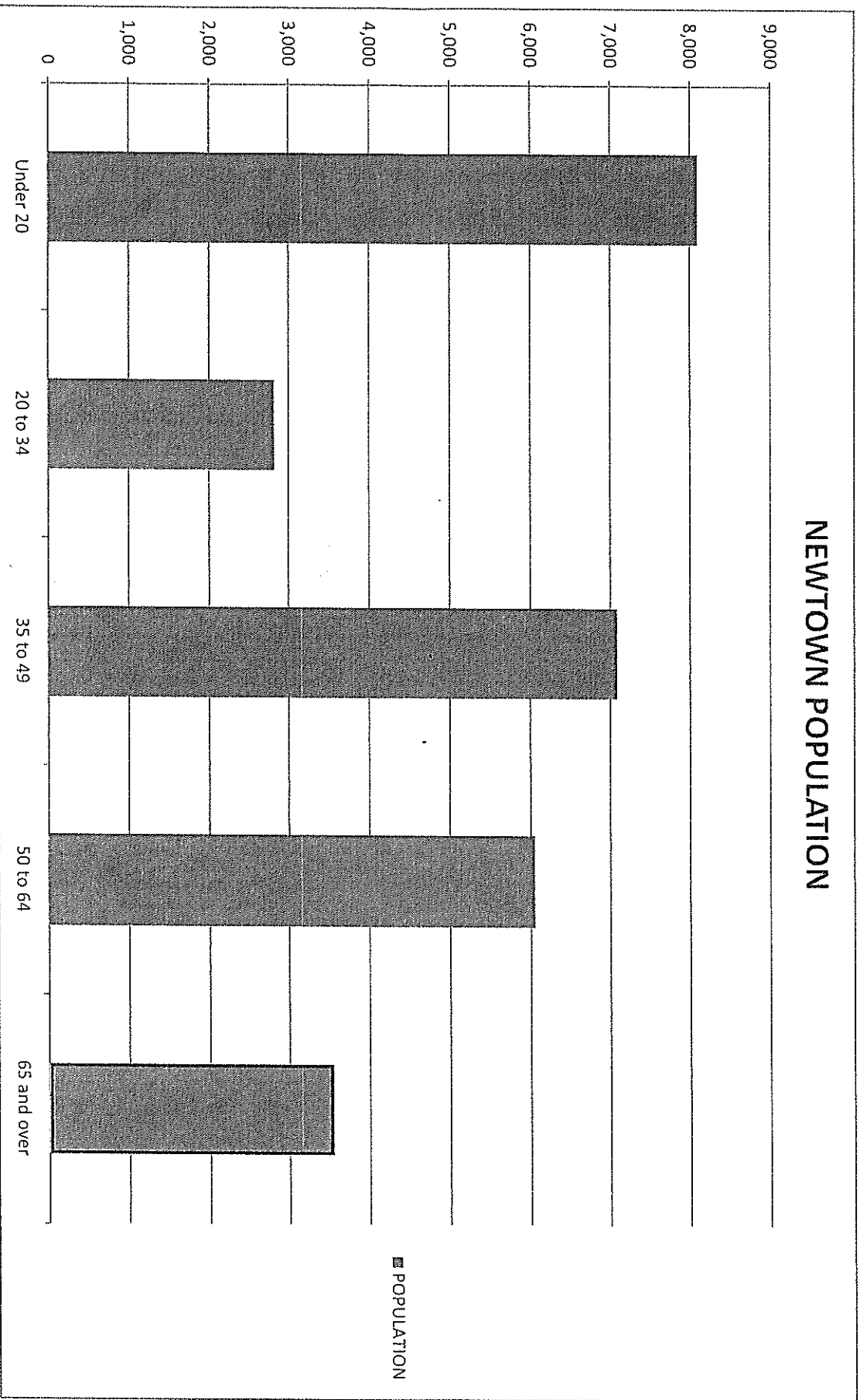
| Age Range | Population |
|-------------|------------|
| Under 20 | 8,099 |
| 20 to 34 | 2,817 |
| 35 to 49 | 7,086 |
| 50 to 64 | 6,049 |
| 65 and over | 3,509 |

See graph on page 3

NEWTOWN POPULATION



NEWTOWN POPULATION



Per U.S. Department of Commerce, Bureau of Census, 2010 Census

2015 - INSTRUCTIONS

TOWN OF NEWTOWN - APPLICATION FOR TAX RELIEF FOR SENIORS & TOTALLY PERMANENTLY DISABLED

APPLICATION FILING PERIOD: MARCH 1 TO MAY 15

- To be eligible for the Town of Newtown Tax Relief for Seniors & Totally Permanently Disabled Tax Credit the assessment on your real property (residence) has to be less than 200% of the median assessed value of real property in Newtown (Newtown Code 208 - 2 L). The 200% median assessed value for 2015 is \$468,830. Your assessed value can be found on the Town web site under the Assessor's department by clicking on "online field cards". Or you can contact the Tax Collector department at 203-270-4240.
- If your assessed value is more than \$468,830 you are not eligible for this elderly tax credit program.
- To be eligible for the Town of Newtown Tax Relief for Seniors & Totally Permanently Disabled Tax Credit your qualifying total asset value (QTAV) cannot be more than \$1,250,000 (Newtown Code 208 – 2 K; Legislative Council minutes 09/03/2014). Below is an assets worksheet for your personal use only. Use this to calculate your total assets.

IF YOUR TOTAL ASSETS ARE AT OR BELOW \$1,250,000, GO TO PAGE 2 OF THE APPLICATION AND ANSWER "NO" AND SIGN THE SWORN AFFIDAVIT IN THE PRESENCE OF THE TAX COLLECTOR OR STAFF.

QUALIFYING TOTAL ASSET VALUE (QTAV) WORKSHEET

To Qualify for property tax relief an applicant shall have individually, if unmarried, or jointly, if married, a qualifying total asset value (QTAV) not exceeding **\$1,250,000** (the QTAV limit) (established upon resolution by the Legislative Council). The QTAV shall consist of any and all assets of the applicant individually if unmarried or jointly if married as of the date of the application **but shall specifically exclude the value of the applicant's primary legal residence and all tangible personal property contained therein**. Each applicant shall make a sworn statement that such applicant's QTAV does not exceed the QTAV limit. The QTAV limit is subject to change upon resolution by the Legislative Council, and the Tax Collector's office will inform the public if changes are made to the QTAV

Assets Worksheet

This is for informational purposes. It does not have to be completed on this application:

| | | | |
|---------------------------|----------|------------------------------|----------|
| Cash | \$ _____ | Marketable securities | \$ _____ |
| Certificates of Deposit | \$ _____ | Marketable Equity Securities | \$ _____ |
| Checking | \$ _____ | Money Market Funds | \$ _____ |
| Savings | \$ _____ | Municipal Bonds | \$ _____ |
| Corporate Bonds | \$ _____ | Mutual Funds | \$ _____ |
| Corporate Stock | \$ _____ | Accounts/Notes Receivable | \$ _____ |
| Federal Agency Securities | \$ _____ | Real Estate | \$ _____ |
| Federal Treasury Notes | \$ _____ | Cash Value Life Insurance | \$ _____ |
| 401(k) Plan | \$ _____ | Individual Retirement Acts | \$ _____ |
| Other Assets | \$ _____ | TOTAL ASSETS | \$ _____ |

2015 - INSTRUCTIONS

TOWN OF NEWTOWN - APPLICATION FOR TAX RELIEF FOR SENIORS & TOTALLY PERMANENTLY DISABLED

APPLICATION FILING PERIOD: MARCH 1 TO MAY 15

- To be eligible for the Town of Newtown Tax Relief for Seniors & Totally Permanently Disabled Tax Credit your Modified Income shall not be more than established by Legislative Council resolution (Newtown Code 208 – 2 F). The current modified income levels are as follows:

| Reference Designation | Modified Income Level | Maximum Available Tax Credit |
|-----------------------|-----------------------|------------------------------|
| Group A | \$0 to \$45,000 | \$2,525 |
| Group B | \$45,001 TO \$55,000 | \$1,750 |
| Group C | \$55,001 TO \$65,000 | \$1,300 |
| Group D | \$65,001 TO \$70,000 | \$800 |

- The Office of the Tax Collector will calculate your modified income. Please provide your most recent tax return (form 1040) with schedule A and a copy of your social security 1099 statement. Plus any other income not on the above such as Federal Supplemental income; State of Connecticut public assistance payments; Veteran’s Disability Pensions; and any other income.
- The Tax Collector uses the following to calculate your modified income:

| TO BE COMPLETED BY THE OFFICE OF THE TAX COLLECTOR | | | |
|--|-------------------------------|---------------|---------------------------------|
| <u>1040 U.S. INDIVIDUAL INCOME TAX RETURN</u> | | | |
| <u>LINE</u> | <u>DESCRIPTION</u> | <u>AMOUNT</u> | |
| 37 | Adjusted gross income | | |
| 8b | Tax exempt interest | | ADD |
| 12 | Business loss (# in brackets) | | ADD |
| 13 | Capital loss (# in brackets) | | ADD |
| 14 | Other losses (# in brackets) | | ADD |
| 15a | IRA distributions | | ADD |
| 15b | Taxable amount | | MINUS |
| 16a | Pension & annuities | | ADD |
| 16b | Taxable amount | | MINUS |
| 17 | Rental real estate losses (#) | | ADD |
| 18 | Farm losses (# in brackets) | | ADD |
| 20a | Social security benefits | | ADD |
| 20b | Taxable amount | | MINUS |
| <u>Schedule A:</u> | | | |
| 4 | Medical & dental expenses | | MINUS |
| | Modified Income | \$ - | |
| | Senior tax credit | \$2,525 | <<<<Not valid until amounts are |

2015 - INSTRUCTIONS

TOWN OF NEWTOWN - APPLICATION FOR TAX RELIEF FOR SENIORS & TOTALLY PERMANENTLY DISABLED

APPLICATION FILING PERIOD: MARCH 1 TO MAY 15

- Complete page 1 of the application and sign and date at the bottom.

- Application check list:
 - Does your assessment pass the 200% Median Assessed Value Test.
 - Determine your Total Asset Value. Is it below \$1,250,000.
 - Sign on page 2 of the application the Sworn Affidavit regarding your Total Asset Value.
 - Is your Tax form 1040 attached to enable the Tax Collector to do a Modified Income Worksheet to determine if your are eligible.
 - Complete page 1 of the application. Sign and Date.

NOTES: _____

2015 - APPLICATION

TOWN OF NEWTOWN - APPLICATION FOR TAX RELIEF FOR SENIORS & TOTALLY PERMANENTLY DISABLED

APPLICATION FILING PERIOD: MARCH 1 TO MAY 15

_____/_____/_____
NAME LAST FIRST M.I. DATE OF BIRTH SOCIAL SECURITY #

_____/_____/_____
SPOUSE'S NAME DATE OF BIRTH SOCIAL SECURITY #

MAILING ADDRESS

ASSESSED VALUE

\$468,830

PROPERTY ADDRESS (IF DIFFERENT FROM ABOVE)

200% OF THE MEDIAN ASSESSED VALUE

PLEASE CHECK OFF EITHER YES BOX OR NO BOX:

(%) OWNED BY APPLICANT _____%

- | <u>YES</u> | <u>NO</u> | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | HAVE YOU EVER APPLIED FOR THIS TOWN BENEFIT BEFORE? |
| <input type="checkbox"/> | <input type="checkbox"/> | OWNS REAL PROPERTY (ABOVE) OR LIABLE FOR THE PAYMENT OF TAXES PER 12-48 CT STATUTE |
| <input type="checkbox"/> | <input type="checkbox"/> | OCCUPIES SAID REAL PROPERTY AS A RESIDENCE & PROPERTY IS LEGAL DOMICILE AND OCCUPIED MORE THAN 183 DAYS OF EACH YEAR (MEASURED FROM JUNE 30, 2014 TO JULY 1, 2015) |
| <input type="checkbox"/> | <input type="checkbox"/> | APPLICANT OR SPOUSE 65 OR OLDER AS OF JULY 1, 2015; OR SURVIVING SPOUSE, 60 YEARS OR OLDER AS OF JULY 1, 2015 (OF A TAXPAYER WHO WAS QUALIFIED AT THE TIME OF HIS OR HER DEATH); OR ON PERMANENT TOTAL DISABILITY BENEFITS UNDER SOCIAL SECURITY OR FEDERAL /STATE/LOCAL PROGRAMS WITH COMPARABLE REQUIREMENTS. |
| <input type="checkbox"/> | <input type="checkbox"/> | APPLICANT RESIDED AT AND PAID REAL ESTATE TAXES FOR A PERIOD OF ONE YEAR PRIOR TO APPLICATION |
| <input type="checkbox"/> | <input type="checkbox"/> | DO YOU OWE TOWN OF NEWTOWN TAXES THAT ARE MORE THAN SIX MONTHS DELINQUENT? |
| <input type="checkbox"/> | <input type="checkbox"/> | DID YOU COMPLETE THE QUALIFYING TOTAL ASSET VALUE (QTAV) WORKSHEET ON PAGE 2. THE QTAV WORKSHEET IS NOT COMPLETE UNTIL THE SWORN AFFIDAVIT IS SIGNED BY THE APPLICANT OR AN AUTHORIZED AGENT. |
| <input type="checkbox"/> | <input type="checkbox"/> | DID YOU COMPLETE THE MODIFIED INCOME WORKSHEET ON PAGE 3. |

_____/_____/_____(_____)_____
Signature of Applicant or Authorized Agent Date Signed Applicant's Telephone #

*****PLEASE ATTACH A COPY OF YOUR TAX FORM 1040 & YOUR SOCIAL SECURITY STATEMENT 1099****

2015 - APPLICATION

TOWN OF NEWTOWN - APPLICATION FOR TAX RELIEF FOR SENIORS & TOTALLY PERMANENTLY DISABLED

APPLICATION FILING PERIOD: MARCH 1 TO MAY 15

TOTAL ASSET VALUE - AFFIDAVIT

IF YOU ARE ELIGIBLE FOR THIS TAX RELIEF PROGRAM, DO YOU HAVE ANY ASSETS (EXCLUDING YOUR PRIMARY LEGAL RESIDENCE AND ALL PERSONAL PROPERTY CONTAINED THEREIN) EXCEEDING \$1,250,000? (SEE INSTRUCTIONS ON PAGE 1).

YES NO

SWORN AFFIDAVIT (to be signed only in the presence of Tax Collector or Staff)

The above applicant or authorized agent deposes and says that the above statement is true and complete.

Signature of applicant or authorized agent

____/____/____
Date signed

Ryan Knapp, Chair
Phil Carroll, Vice Chair
Neil Chaudhary
Joe Girgasky
Mary Ann Jacob
Lisa Romano



3 Primrose Lane
Newtown, CT. 06470
Tel. (203) 270-4210
www.newtown-ct.gov

TOWN OF NEWTOWN

Draft Minutes of the Legislative Ordinance Committee Meeting

The Ordinance Committee met on Wednesday, Wednesday March 5th, 2014 in the Municipal Center, 3 Primrose Lane, Newtown. Committee Chairman Ryan Knapp called the meeting to order at 6:30 pm.

Present: Ms Jacob, Mr. Chaudhary, Mr.Carroll, Mr. Girgasky, and Mr. Knapp

Also in attendance: Tax Collector Carol Mahoney and Finance Director Robert Tait

Absent: Ms. Romano

PUBLIC COMMENT: None

New Business

Mr. Knapp opened the discussion on the first agenda item: Deferral of taxes exceeding 8% of a homeowner's income as referred to the Ordinance Committee by the Legislative Council during the regular meeting of February 19th, 2014.

Mr. Knapp discussed the OLR research report that was distributed by The First Selectman at the February meeting. He summarized statute 12-124a and noted that it has been around for quite some time.

Mr. Tait distributed a document with the statute SEC 12-124a regarding tax abatement. The committee discussed this form with Mr. Tait and Newtown Tax Collector Carol Mahoney.

Mr. Tait and MS Mahoney stated that they receive approximately 15 to 20 requests from residents per year for some form of payment options.

Ms. Jacob asked how much of the taxes invoiced are collected. Ms. Mahoney replied 99%. We sell liens on the balance.

Mr. Chaudhary spoke to his concerns about the impact of people using this program as a reverse mortgage or as a "tax credit card"

Ms. Jacob stated that Finance board chairman John Kortze said the finance board is not in favor of a tax abatement ordinance.

Ms. Mahoney suggested a less formal deferral program developed internally. Noted the additional administrative work required for this program. Also that the lien would be second to the mortgage note when it came to collecting and that it would only be good for 15 years, meaning the town could end up with nothing eventually.

Mr. Knapp will contact CCM for more information on tax abatement. He noted Weston and Glastonbury had language about tax deferral programs in their tax code as was provided with the senior tax relief research.

Old Business

Mr. Knapp opened the discussion on the agenda item: The review and modification of Senior Tax Relief as referred to the Ordinance Committee by the Legislative Council during the regular meeting of January 30th, 2014.

Ms. Jacob reported BOF comments and communications. The BOF did not want to potentially decrease the abatement received by those in the lower brackets via an influx of applicants and the need for pro rating. The committee had discussion about the \$150,000. That would be earmarked for an additional tier within the tax relief structure.

There was additional discussion on income verification that Mr. Tait's office as well as Ms Mahoney's office would be in charge of this. Mr. Tait to contact Fairfield about how they do it.

Mr. Knapp suggested we remove dollar figures from the ordinance and refer to an annual standard based on the budget and whats been set. That way the ordinance does not need to be constantly amended.

Mr. Carol noted that according to our numbers, we are already close to prorating the benefit. Ms. Mahoney noted that we did need to do that a couple years ago.

Mr. Knapp recommended adding language in line with the Woodbridge code which excluded Medical Expenses in excess of 7.5% of adjusted gross income per the applicant's 1040 sch. a from income.

Mr. Chaudhary added he would like to see in the asset test regarding income verification, a provision that includes the home value if it exceeds some number, for example one million dollars. He referenced Greenwich's code.

Mr. Chaudhary wants to see language added to protect spouses in the event that a qualifying spouse is in a nursing home as was a provision in another town's code.

Ms. Jacob commented that she is impressed we help over 700 homes and wants to see us close up loop holes and issues regarding income reporting.

The group discussed how to protect the lowest income tier from prorating. Discussed language such as "not to exceed \$150,000 cumulative for the highest income bracket applicants."

Mr. Knapp volunteered to work on our existing ordinance to include these suggestions and bring it to the next meeting as a working draft.

Mr. Knapp opened the discussion on the agenda item: An amendment enabling the municipal option of Public Act No. 13-224, providing a tax exemption for One Hundred Percent Disabled Veterans as referred to the Ordinance Committee by the Legislative Council during the regular meeting of January 8th, 2014.

Mr. Knapp reported no news from the state on this topic.

Discussion on removing it from our responsibilities until a later date when the state has completed finalizing its regulations.

PUBLIC COMMENT: None.

Mr. Chaudhary motioned to adjourn at 7:30pm. Mr. Carroll seconded.

Respectfully Submitted,

Ryan W. Knapp
Ordinance Committee Chairman

Ryan Knapp, Chair
Phil Carroll, Vice Chair
Neil Chaudhary
Joe Girgasky
Mary Ann Jacob
Lisa Romano



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TOWN OF NEWTOWN

Draft Minutes of the Legislative Ordinance Committee Meeting

The Ordinance Committee met on Wednesday, Wednesday March 26th, 2014 in the Municipal Center, 3 Primrose Lane, Newtown. Committee Chairman Ryan Knapp called the meeting to order after the conclusion of the special Legislative Council meeting at 7:30 pm.

Present: Ms Jacob, Mr. Chaudhary, Mr. Carroll, Mr. Girgasky, Ms. Romano and Mr. Knapp

Also in attendance: Finance Selectman Pat Llodra, Finance Board Chair John Kortze, Attorney David Dobin of Cohen and Wolf, P.C. and several members of the public.

Absent: None

PUBLIC COMMENT: None

Old Business

Mr. Knapp opened the discussion on the first agenda item: Deferral of taxes exceeding 8% of a homeowner's income as referred to the Ordinance Committee by the Legislative Council during the regular meeting of February 19th, 2014.

Mr. Knapp submitted the information provided by CCM and reviewed it with those in attendance. He pointed out concerns such as that the lien is secondary to the mortgage, and that there is a time limit on the lien (15 years) providing for a possibility of lost revenues. He pointed out that the Tax Collector and Finance Director also had these concerns. Mr. Knapp noted how few towns have adopted this program and rehashed the idea of developing our own program internally.

Ms. Llodra said that purpose of bringing this to the council was to establish some sort of safety net for those in town who are un and under employed in our town.

Mr. Chaudhary explained his statements on a "tax credit card" with the concern of people misusing this program for an extended period of time.

Ms. Romano asked if the language was providing for abatement of all taxes for those whos property taxes exceed 8% of their income or taxes exceeding 8% of their income. The group reviewed the language of the statute.

Mr. Chaudhary agreed that we should make an effort to help those who need it, but not using this particular statute.

Mr. Knapp discussed a motion to reject. Ms. Jacob mentioned the possibility of recommending the council widen the charge to include recommendations on developing an internal program.

Mr. Chaudhary made a motion to reject the first agenda item, the deferral of taxes exceeding 8% of a homeowner's income as referred to the Ordinance Committee by the Legislative Council during the regular meeting of February 19th, 2014 and to make a recommendation to the council that we explore an internal deferral program. Mr. Girgasky seconded. All in favor.

Mr. Knapp opened the discussion on the agenda item: The review and modification of Senior Tax Relief as referred to the Ordinance Committee by the Legislative Council during the regular meeting of January 30th, 2014.

Mr. Knapp distributed document statute -sec.12-124A also revision B of new ordinance. He began discussions talking through the changes to date with Attorney Dobin.

Attorney Dobin does not recommend the addition of (208-2)"A" as it is more than the statute allows, specifically referencing an OPM report stating that an individual must qualify independently
Attorney Dobin recommended a wording change in 208-2F.

Ms. Llodra recommends to refer to the table in the policy (income level & tax credits)

Ms. Romano suggested developing a formula to prorate all based on the total number of applicants and the total amount available. No formula developed at this time. Group members expressed concerns about time, fairness within income ranges and seniors not knowing what they stand to receive when they apply.

Ms. Jacobs asked who would write the policy

Ms. Llodra replied that is the job of legislative council ordinance committee

Mr. Carroll stated that tax collector Carol Mahoney knows the usual amount of applicants that ask for help in the A, B, and C income brackets and it should remain within her expertise the amounts per applicant depending on how many applicants. The \$150K additional monies would be for the new "D" income bracket as recommended by John Kortze and the finance board.

Mr. Knapp asked attorney David Dobin if is within the purview of the town to exclude people based on late taxes, an asset test and home values as suggested. Attorney Dobin said that those things are at the discretion of the town so long as the applicant meets the minimum state requirements for eligibility and that would be up to L.C.O. committee.

Committee discussed and agreed on a \$650k asset limit as is used in Fairfield, not to include residence.

Mr. Knapp suggested adding language to allow the LC to modify this number in the future without needing to amend the ordinance.

Mr. Knapp referenced what the year 2000 when the application deadline was extended. Noted additional administrative effort but wants to give applicants time to apply. The sign up deadline will be extended by two weeks to 6-1-2014, attorney Dobin said that was ok.

Mr. Knapp asked attorney if 208-4 should stay in as it is a reference to the statute, attorney Dobin said yes it should stay in.

The group discussed leaving in language defined in the statute vs providing the public with information all in one location.

Mr. Knapp explained his intentions on creating scenarios in the end of 208-8 explain how to allocate funds two the four groups as they all come from a single fund and to reflect the intention of doing no harm to the A B and C groups.

Ms. Jacob suggested letting Attorney Dobin work on the language. All agreed. Mr. Knapp to forward draft to Attorney Dobin and coordinate with him on any questions.

Mr. Knapp opened the discussion on the agenda item: An amendment enabling the municipal option of Public Act No. 13-224, providing a tax exemption for One Hundred Percent Disabled Veterans as referred to the Ordinance Committee by the Legislative Council during the regular meeting of January 8th, 2014.

Mr. Knapp reported no news from the state on this topic.

PUBLIC COMMENT: Mr. Kortze questioned if there was monies left over if a fund balance could be established to carry over to the next year's budget.

Laura Terry, 64 Robin Hill RD, was not in favor of separating the income tiers but Mary Ann explained what the income tiers would be eligible for and how they work now.

Ms. Chaudhary motioned to adjourn at 8:55pm. Mr. Carroll seconded.

Respectfully Submitted,

Ryan W. Knapp
Ordinance Committee Chairman

3/21/14

DRAFT Ord. No. 45A Possible Revisions

Revision B

[This is a draft of possible revisions to the existing Town of Newtown Ordinance No. 45A "Tax Relief for Seniors and Totally Permanently Disabled" which constitutes Newtown Code Book sections 208-1 through 208-8. This is not a final version, but rather is a working version based on the existing code book language for the purpose of determining the Ordinance Committee's recommendations to the Legislative Council on the subject of possible revisions to the existing legislation -Ryan W. Knapp]

§ 208-1 Purpose.

The Town of Newtown hereby modifies its program of tax relief for the elderly pursuant to § 12-129n of the General Statutes of Connecticut for eligible residents of the Town of Newtown for the fiscal year commencing July 1, 2000, on the terms and conditions provided herein.

§ 208-2 Tax credit granted; eligibility.

Any person who owns real property in the Town of Newtown or who is liable for the payment of taxes thereon pursuant to § 12-48 of the Connecticut General Statutes and who occupies said real property as a residence and who fulfills the following eligibility requirements shall be entitled, subject to the limits, if any, of § 208-8, to tax relief pursuant to § 12-129n of the Connecticut General Statutes in the form of a tax credit which may be reviewed and established by the Legislative Council for succeeding fiscal years, provided that any such revision for a subsequent fiscal year shall be made prior to the time when the Legislative Council makes its final proposed budget recommendation for said fiscal year. The Tax Collector shall contact the Chairman of the Legislative Council on or before February 1 of each calendar year to discuss such possible review.

A.

Such person is 65 years of age or over as of July 1 following his/her application; or his or her spouse living with said person is 65 years of age or over as of July 1 following his/her application; the surviving spouse, 60 years or over as of July 1 following his/her application, of a taxpayer who has qualified in Newtown under this article at the time of his or her death; the spouse remaining in the residence, 60 years or over as of July 1 following his/her application, of a taxpayer who has qualified in Newtown under this article at the time of his or her moving to a nursing home on a permanent basis. Such person is under age 65 years of age and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits there under, but has become qualified for permanent total disability benefits under any federal, state, or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security.

B.

Such person has resided at and paid real estate taxes on a residence located in Newtown for a period of one year prior to his or her application for tax relief.

C.

The property for which the exemption is claimed is the legal domicile of such person and is occupied more than 183 days of each year by such person.

D.

Comment [RK1]: As suggested by NC

Such person shall have applied for property tax relief under any state statutes for which he/she is eligible. If such applicant has not applied for tax relief under any state statute because he/she is not eligible, he/she shall so certify by filing on a form acceptable to the Tax Collector an affidavit testifying to his/her ineligibility.

E.

Reapplication each fiscal year will not be required, except that in any subsequent calendar year that an applicant has income in excess of the maximum described in § 208-2, he/she shall notify the municipal Tax Collector on or before the next filing date and shall be denied tax relief under § 208-2 for that fiscal year and any subsequent year until he/she has reapplied and again qualified for relief under § 208-2 of this article.

F.

Such person shall have individually, if unmarried, or jointly, if married, Calculate income eligibility by adding together the modified income, as described here in after.

(1) Modified income shall be computed for each includable household member as follows:

| | |
|---|---------|
| Federal adjusted gross income (AGI) | \$XXX |
| ADD: | |
| Social security/Rail Road Retirement Benefits not included in federal AGI | \$XXX |
| Tax-exempt interest income | \$XXX |
| Net losses per Form 1040 (used to arrive at AGI) | \$XXX |
| Business losses per Form 1040 | \$XXX |
| Capital losses per Form 1040 | \$XXX |
| Other losses per Form 1040 | \$XXX |
| Schedule E losses per Form 1040 | \$XXX |
| Farm losses per Form 1040 | \$XXX |
| Net operating losses per Form 1040 | \$XXX |
| Disability income not included in federal AGI | \$XXX |
| SUBTRACT (only if itemized for federal): | |
| Medical expenses in excess of 7.5% of AGI (per form 1040, Schedule | (\$XXX) |
| A) | |
| RESULT EQUALS modified income | \$XXX |

For the 2014-2015 fiscal year, the income level for the prior calendar year and the respective credits for those levels shall be as follows:

| Reference Designation | Income Level | Tax Credits |
|-----------------------|----------------------|-------------|
| Group A | \$0 to \$45,000 | \$2,000 |
| Group B | \$45,001 to \$55,000 | \$1,500 |
| Group C | \$55,001 to \$65,000 | \$1,300 |
| Group D | \$65,001 to \$70,000 | \$800 |

Income levels are subject to change at the discretion of the Legislative Council based on the recommendations to the Legislative Council from Tax Collector. Current income level ranges will be available through the Tax Collector's Office.

G.

An applicant will be disqualified if he/she owes delinquent taxes in the Town of Newtown more than six months delinquent.

TOWN BENEFIT AS OF MAY 5, 2015:

JULY 2015 BILLS

| Income Groupings | Benefit Amount | # of Applicants | New Applicants |
|---------------------------------|----------------|-----------------|----------------|
| \$0-\$45,000 | \$2,525 | 326 | 14 |
| \$45,001-\$55,000 | \$1,750 | 107 | 8 |
| \$55,001-\$65,000 | \$1,300 | 109 | 12 |
| \$65,000-\$70,000 | \$800 | 31 | 6 |
| Misc | Varies | <u>80</u> | <u>2</u> |
| Total Elderly Applicants | | 653 + | 42 = 695 |

* Misc. benefits are due to either the percentage of the property owned by the applicant or meeting the 25% minimum tax requirement.

JULY 2014 BILLS

| Income Groupings | Benefit Amount | # of Applicants |
|---------------------------------|----------------|-----------------|
| \$0-\$45,000 | \$2,525 | 325 |
| \$45,001-\$55,000 | \$1,750 | 119 |
| \$55,001-\$65,000 | \$1,300 | 124 |
| \$65,000-\$70,000 | \$800 | 23 |
| Misc* | Varies | <u>87</u> |
| Total Elderly Applicants | | 678 |

| Income Groupings | Benefit Amount | # of Applicants | New Applicants |
|----------------------------------|----------------|-----------------|----------------|
| \$0-\$45,000 | \$2,525 | 7 | 0 |
| \$45,001-\$55,000 | \$1,750 | 2 | 1 |
| \$55,001-\$65,000 | \$1,300 | 2 | 0 |
| \$65,000-\$70,000 | \$800 | 0 | 0 |
| Misc | Varies | <u>2</u> | <u>0</u> |
| Total Disabled Applicants | | 13 + | 1 = 14 |

* Misc. benefits are due to either the percentage of the property owned by the applicant or meeting the 25% minimum tax requirement. Applicants are moved from disabled to elderly when they reach 65 years of age.

There were 357 applicants who applied in 2014 and 223 reapplying in 2015. As of May 5, 2015 there are currently 80 applicants that must reapply (deadline = May 15th).

DISABLED:

| Income Groupings | Benefit Amount | # of Applicants |
|----------------------------------|----------------|-----------------|
| \$0-\$45,000 | \$2,525 | 9 |
| \$45,001-\$55,000 | \$1,750 | 3 |
| \$55,001-\$65,000 | \$1,300 | 2 |
| \$65,000-\$70,000 | \$800 | 0 |
| Misc* | Varies | <u>2</u> |
| Total Disabled Applicants | | 16 |

New Applicants Denied for 2015:

| # | Reason |
|---|--------------------------|
| 1 | Property not in his name |
| 3 | Over income |

Reapplied Applicants Denied for 2015:

| # | Reason |
|---|---------------------------|
| 1 | Assessment over \$468,830 |
| 8 | Over Income |

Elderly/Disabled Tax Relief – Town Benefit program (2014)

| | |
|--|--------------------|
| Original program funding | \$1,500,000 |
| Additional program (\$65,001 - \$70,000) funding | \$ 150,000 |
| Total Funding Available for town based benefit program: | \$1,650,000 |

2014 Elderly Tax Benefits program experience:

| <u>Income Groupings</u> | <u>Benefit Amount</u> | <u># of Recipients</u> | <u>\$ Amount of Benefit</u> |
|-------------------------|-----------------------|------------------------|-----------------------------|
| \$65,001-70,000 | \$800 | 23 | \$18,400 |
| \$55,001-65,000 | \$1300 | 124 | \$161,200 |
| \$45,001-55,000 | \$1750 | 119 | \$208,250 |
| \$0 - 45,000 | \$2525 | <u>325</u> | <u>\$820,625</u> |
| | Total | 591 | \$1,208,475 |

In addition there are 87 taxpayers who are receiving less than the full Elderly Tax benefit due to either percentage of property owned or meeting the 25% minimum tax requirement.

2014 Disabled Tax Benefits program experience:

| <u>Income Groupings</u> | <u>Benefit Amount</u> | <u># of Recipients</u> | <u>\$ Amount of Benefit</u> |
|-------------------------|-----------------------|------------------------|-----------------------------|
| \$55,001-65,000 | \$1300 | 2 | \$2600 |
| \$45,001-55,000 | \$1750 | 3 | \$5250 |
| \$0 - 45,000 | \$2525 | <u>9</u> | <u>\$22,725</u> |
| | Total | 14 | \$30,570 |

In addition there are 2 taxpayers who are receiving less than the full Disabled Tax Benefit due to meeting the 25% minimum tax requirement.

Summary Information for 2014- All Town Benefit Programs:

| | | | |
|--|-----|---------------|-----------|
| Number of Elderly applicants with tax credits (\$2525 - \$800)..... | 591 | (\$1,208,475) | |
| Number of Disabled applicants with tax credits (\$2525 - \$800)..... | 14 | (\$30,570) | |
| Number of Miscellaneous Elderly accounts..... | 87 | (\$133,017) | 694 TOTAL |
| Number of Miscellaneous Disabled accounts..... | 2 | (\$1393) | |

Total Recipients 694

Total utilized benefits for fiscal 2014: \$1,373,455

around \$275,000 to be carried over

NEWTOWN - ELDERLY TAX CREDIT/EXEMPTION SAMPLE - 2014/15

| ADDRESS | ASSESSMENT | TAX | CREDIT | STATE CREDIT | EXEMPTION | ACTUAL TAX | DISCOUNT |
|------------------------|------------|----------------|--------|--------------|-----------|---------------|------------|
| 177 JULIA COURT | 134,090 | 4,467 | 1,750 | | - | 2,717 | 39% |
| 16 FARRELL ROAD | 248,300 | 8,271 | 1,663 | 250 | 3,000 | 6,258 | 24% |
| 86 HUNTINGTOWN | 215,560 | 7,180 | 1,300 | | 1,000 | 5,847 | 19% |
| 36 ELIZABETH CIRCLE | 169,230 | 5,637 | 1,750 | | | 3,887 | 31% |
| 128 TAUNTON HILL ROAD | 150,030 | 4,997 | 2,525 | 500 | | 1,972 | 61% |
| 4 RED RIVER LANE | 161,400 | 5,376 | 2,525 | 750 | | 2,101 | 61% |
| 10 LEOARD DRIVE | 232,580 | 7,747 | 2,525 | 250 | 30,260 | 3,964 | 49% |
| 2 LEOPARD DRIVE | 113,380 | 3,777 | 2,005 | 250 | 17,340 | 944 | 75% |
| 5 COPPER DRIVE | 193,660 | 6,451 | 1,300 | | | 5,151 | 20% |
| 50 MOUNTAIN VIEW DRIVE | 177,390 | 5,909 | 1,750 | | 4,000 | 4,026 | 32% |
| 120 HALEY LANE | 193,290 | 6,438 | 1,750 | 750 | | 4,688 | 27% |
| 55 POLE BRIDGE ROAD | 168,080 | 5,599 | 2,525 | | | 2,324 | 58% |
| 8 CAROL ANN DRIVE | 164,690 | 5,486 | 2,525 | | | 2,961 | 46% |
| 10 CURRY DRIVE | 163,660 | 5,452 | 1,300 | | 3,000 | 4,052 | 26% |
| 16 SETTLERS LANE | 227,200 | 7,568 | 1,300 | | 3,000 | 6,168 | 18% |
| 102 HALEY LANE | 189,990 | 6,329 | 2,525 | | | 3,804 | 40% |
| 28 POND BROOK ROAD | 332,070 | 11,061 | 2,525 | 250 | 39,210 | 6,980 | 37% |
| 30 QUEEN STREET | 171,080 | 5,699 | 2,525 | | | 3,174 | 44% |
| 142 LOUIS HILL ROAD | 164,910 | 5,493 | 2,525 | | | 2,968 | 46% |
| 14 SAINT GEORGE PLACE | 135,280 | 4,506 | 2,525 | | 16,530 | 1,431 | 68% |
| 30 BRADLEY LANE | 234,970 | 7,827 | 2,525 | 1,000 | 1,000 | 4,269 | 45% |
| 123 LOUIS HILL ROAD | 165,070 | 5,498 | 2,525 | | 19,510 | 2,324 | 58% |
| 23 BOGGS HILL RD | 189,050 | 6,297 | 2,525 | | | 3,772 | 40% |
| 21 SURREY TRAIL | 205,740 | 6,853 | 2,525 | 500 | 26,570 | 2,943 | 57% |
| 62 HOUSATONIC DR | 325,010 | 10,826 | 2,525 | 1,000 | 38,500 | 6,019 | 44% |
| AVERAGE | | 160,744 | | | | 94,743 | 41% |

AN AVERAGE DISCOUNT OF 41%



**TOWN OF NEWTOWN
APPROPRIATION (BUDGET) TRANSFER REQUEST**

FISCAL YEAR 2014 - 2015 DEPARTMENT Finance DATE 3/26/15

| | <u>Account</u> | <u>Amount</u> | |
|-------|--|---------------|-----------------------------|
| FROM: | 1-101-11-205-5110-0000SALARIES & WAGES - FULL TIME | (30,000.00) | USE NEGATIVE AMOUNT ↓ |
| | 1-101-11-205-5220-0000SOCIAL SECURITY CONTRIBUTIONS | (4,000.00) | |
| | 1-101-11-240-5250-0000UNEMPLOYMENT COMPENSATION | (6,000.00) | |
| | 1-101-11-350-5520-0000INSURANCE, OTHER THAN EMPLOYEE BENEFITS | (25,000.00) | |
| | 1-101-11-740-5110-0000SALARIES & WAGES - REGULAR EMPLOYEES | (10,000.00) | |
| | 1-101-12-460-5110-0000SALARIES & WAGES - FULL TIME | (20,000.00) | |
| | 1-101-12-460-5220-0000SOCIAL SECURITY CONTRIBUTIONS | (2,000.00) | |
| | 1-101-20-570-5899-0000CONTINGENCY | (5,513.00) | |
| | . | | |
| | . | | |
| | . | | |
| | . | | |
| TO: | 1-101-11-100-5350-0000PROFESSIONAL SERVICES - LEGAL | 80,000.00 | USE POSITIVE AMOUNT ↓ |
| | 1-101-11-100-5580-0000DUES, TRAVEL & EDUCATION | 1,000.00 | |
| | 1-101-11-100-5800-0000OTHER EXPENDITURES | 1,500.00 | |
| | 1-101-11-108-5310-0000PROFESSIONAL SERVICES - OFFICIAL / ADMINISTF | 5,000.00 | |
| | 1-101-11-108-5320-0000PROFESSIONAL SERVICES - PROFESSIONAL | 1,000.00 | |
| | 1-101-12-300-5110-0000SALARIES & WAGES - FULL TIME | 5,000.00 | |
| | 1-101-12-300-5130-0000SALARIES & WAGES - OVERTIME | 5,000.00 | |
| | 1-101-12-300-5220-0000SOCIAL SECURITY CONTRIBUTIONS | 3,000.00 | |
| | 1-101-12-426-5500-0000OTHER PURCHASED SERVICES | 1,013.00 | |
| | . | | |

REASON: SEE ATTACHED

AUTHORIZATION: _____ date: _____

(1) DEPARTMENT HEAD _____

(2) FINANCE DIRECTOR _____

(3) SELECTMAN _____

(4) BOARD OF SELECTMEN _____

(5) BOARD OF FINANCE _____

(6) LEGISLATIVE COUNCIL _____

AUTHORIZATION SIGN OFF

FIRST 335 DAYS >>>>WITH IN A DEPT.>>>>LESS THAN \$50,000>>>> (1), (2) & (3) SIGNS OFF; MORE THAN \$50,000>>>> (1), (2), (3) & (5)
>>>>ONE DEPT TO ANOTHER>>>>LESS THAN \$200,000>>>>ALL EXCEPT (6); MORE THAN \$200,000>>>>ALL SIGN OFF

AFTER 335 DAYS >>>>(1), (2), (3), (5) & (6) ANY AMOUNT FROM CONTINGENCY>>>> ALL SIGN OFF

TOWN OF NEWTOWN - 03/26/2015 TRANSFER REQUEST DETAIL

TRANSFERS COMING FROM:

| | |
|---|--------------------|
| • INFO TECHNOLOGY 1-101-11-205-5110 SAL & WAGES – FULL TIME | (\$30,000) |
| INFO TECHNOLOGY 1-101-11-205-5220 SOCIAL SECURITY CONTRIBUTIONS Amount available due to GIS software specialist position open for 7 months. | (4,000) |
| • UNEMPLOYMENT COMPENSATION 1-101-11-240-5250 UNEMPLOYMENT Amount available due to low claims experience. | (6,000) |
| • INSURANCE 1-101-11-350-5520 INSURANCE Amount available due to favorable quote on fire apparatus policy | (25,000) |
| • ECONOMIC DEVELOPMENT 1-101-11-740-5110 SAL & WAGES – FULL TIME Amount available due to department reorganization. Director position became an administrator position under Land Use department. | (10,000) |
| • BUILDING OFFICIAL 1-101-12-460-5110 SAL & WAGES – FULL TIME | (20,000) |
| BUILDING OFFICIAL 1-101-12-460-5220 SOCIAL SECURITY CONTRIBUTIONS Amount available due to employee out on disability. | (2,000) |
| • CONTINGENCY 1-101-20-570-5899 CONTINGENCY | <u>(5,513)</u> |
| TOTAL FROM | (\$102,513) |

TRANSFERS GOING TO:

| | |
|--|------------------|
| • SELECTMEN 1-101-11-100-5350 PROF SERVICES – LEGAL Additional amount required due to high claims activity (see detail attached) | \$80,000 |
| • SELECTMEN 1-101-11-100-5580 DUES, TRAVEL & EDUCATION The \$2,000 original budget has not been adequate for the activities of this department. The request for 2015-16 is \$3,000. | 1,000 |
| • SELECTMEN 1-101-11-100-5800 OTHER EXPENDITURES The \$2,350 original budget has not been adequate for the activities of this department. The request for 2015-16 is \$4,000. | 1,500 |
| • HUMAN RESOURCES 1-101-11-108-5310 PROF SERVICES - ADMIN Additional amount required due to high pension activity. | 5,000 |
| • HUMAN RESOURCES 1-101-11-108-5320 PROF SERVICES Additional amount required due to extra police employment tests due to vacancies. | 1,000 |
| • COMMUNICATIONS 1-101-12-300-5110 SAL & WAGES – FULL TIME | 5,000 |
| COMMUNICATIONS 1-101-12-300-5130 SAL & WAGES – OVERTIME | 5,000 |
| COMMUNICATIONS 1-101-12-300-5220 SOCIAL SECURITY CONTRIBUTIONS Additional amount needed due to vacancies. Additional amount needed in full time due to a prior transfer out (that was too much). Additional social security is needed to cover additional OT. | 3,000 |
| • NW SAFETY COMMUNICATION 1-101-12-426-5501 OTHER PURCHASED SVS Additional amount required due to late agency budget request. | <u>1,013</u> |
| TOTAL TO | \$102,513 |

TOWN OF NEWTOWN
 SELECTMEN LEGAL ACCOUNT ACTIVITY
 2014-15 (@ 03 26 2015)

| <u>Vendor</u> | <u>Description</u> | <u>Amount</u> |
|-------------------------|---|----------------|
| CARMODY TORRANCE LLP | matter 29314-1 Design Land | 9,337 |
| | 275084 Design Lan dDev. Of | 1,058 |
| | matter 29314-2 D addario - | 1,013 |
| COHEN & WOLF | retainer (5,000/mth) | 40,000 |
| | Tax Appeal | 15,433 |
| | FOIA | 13,071 |
| | Tax Foreclosure | 9,089 |
| | High School Construction matters | 4,313 |
| | Police commission matters | 3,642 |
| | Police Personnel matter | 3,475 |
| | resiliency program | 2,570 |
| | misc | 2,054 |
| | Relocation of Edmond road - Harriet Edwards Trust | 992 |
| CT DEPT. OF LABOR | CASE # 2015-A-0025 | 100 |
| CT.COALITION FOR JUS | MEMBERSHIP DUES FY15 | 5,000 |
| FIDELITY NATIONAL TITLE | SEARCH AND EXAM/36 | 185 |
| KAINEN ESCALERA AND | Union Grievance | 31,398 |
| | 2014 POLICE NEGOTIATIONS | 9,895 |
| | GENERAL CONSULTATION | 6,089 |
| | Mediation and Arbitration | 2,835 |
| | | <u>161,548</u> |

NEWTOWN – MILL RATE

- Newtown has the 35th highest mill rate (fiscal year 2014/15)
 - Highest mill rate does not mean highest taxes.
 - Mill rates are based on property values. The higher the property value the lower the mill rate.
 - Towns assess their properties every five years. A town may be on one of five assessment cycles.
 - Newtown happened to revalue assessed values on 10/1/2012 which was the low point of property values. Lower values > higher mill rates.
- Newtown has the 41st highest mill rate when property values are equalized.
- Other factors when reviewing mill rates:
 - State assistance – Newtown is the 48th lowest % of state assistance (to total revenues).
 - The higher the state assistance the lower the tax levy.
 - Grand list components – Newtown’s grand list comprises 78% residential. The state average is 69%.
 - Commercial / industrial components of the grand list tend to have larger assessments and tend to take pressure off the residential tax payer.
 - Program user fees
- Mill rate calculation
 - Mill rate = the amount of tax levied on \$1,000 of assessed property value
 - Market value * 70% = assessed value
 - Mill rate can be changed to a percent (%) by moving the decimal point one place to the left.
 - Mill rate of 30.07 = 3.007%

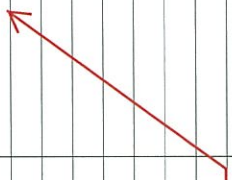
| | Municipality | 2013 Rate | 2014-15 FY | | | | | | | |
|----|-------------------|-----------|------------|--|--|--|--|--|--|--|
| 1 | Hartford | 74.29 | | | | | | | | |
| 2 | Waterbury | 58.22 | | | | | | | | |
| 3 | New Britain | 49.00 | | | | | | | | |
| 4 | East Hartford | 45.40 | | | | | | | | |
| 5 | Bridgeport | 42.20 | | | | | | | | |
| 6 | New Haven | 41.55 | | | | | | | | |
| 7 | Hamden | 39.93 | | | | | | | | |
| 8 | Manchester (Town) | 38.65 | | | | | | | | |
| 9 | Ansonia | 38.61 | | | | | | | | |
| 10 | Norwich | 38.55 | | | | | | | | |
| 11 | New London | 38.00 | | | | | | | | |
| 12 | West Hartford | 37.37 | | | | | | | | |
| 13 | Simsbury | 37.14 | | | | | | | | |
| 14 | Wethersfield | 36.74 | | | | | | | | |
| 15 | Vernon | 36.11 | | | | | | | | |
| 16 | Hebron | 35.75 | | | | | | | | |
| 17 | Derby | 35.74 | | | | | | | | |
| 18 | Meriden | 35.74 | | | | | | | | |
| 19 | Glastonbury | 35.65 | | | | | | | | |
| 20 | Stratford | 35.63 | | | | | | | | |
| 21 | Granby | 35.52 | | | | | | | | |
| 22 | South Windsor | 35.51 | | | | | | | | |
| 23 | Bolton | 35.34 | | | | | | | | |
| 24 | Chaplin | 35.05 | | | | | | | | |
| 25 | Scotland | 35.00 | | | | | | | | |
| 26 | Woodbridge | 34.97 | | | | | | | | |
| 27 | Plymouth | 34.85 | | | | | | | | |
| 28 | Bloomfield | 34.84 | | | | | | | | |
| 29 | Newington | 34.77 | | | | | | | | |
| 30 | Bristol | 34.61 | | | | | | | | |
| 31 | Seymour | 34.04 | | | | | | | | |
| 32 | Middlefield | 33.92 | | | | | | | | |
| 33 | Bethany | 33.90 | | | | | | | | |
| 34 | Thomaston | 33.63 | | | | | | | | |
| 35 | Newtown | 33.31 | | | | | | | | |
| 36 | Durham | 33.22 | | | | | | | | |
| 37 | Stafford | 33.03 | | | | | | | | |
| 38 | Middletown | 32.70 | | | | | | | | |
| 39 | Beacon Falls | 32.50 | | | | | | | | |
| 40 | Tumbull | 32.16 | | | | | | | | |

| | Municipality | 2013 Rate | 2014-15 FY | | | | | | | | | | | | | | | | | | |
|----|----------------|-----------|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 41 | Ashford | 32.16 | | | | | | | | | | | | | | | | | | | |
| 42 | Bethel | 32.11 | | | | | | | | | | | | | | | | | | | |
| 43 | East Haven | 32.05 | | | | | | | | | | | | | | | | | | | |
| 44 | Winchester | 31.91 | | | | | | | | | | | | | | | | | | | |
| 45 | Portland | 31.78 | | | | | | | | | | | | | | | | | | | |
| 46 | Sterling | 31.50 | | | | | | | | | | | | | | | | | | | |
| 47 | Marborough | 31.45 | | | | | | | | | | | | | | | | | | | |
| 48 | Plainville | 31.38 | | | | | | | | | | | | | | | | | | | |
| 49 | West Haven | 31.25 | | | | | | | | | | | | | | | | | | | |
| 50 | Cromwell | 31.18 | | | | | | | | | | | | | | | | | | | |
| 51 | Salem | 31.10 | | | | | | | | | | | | | | | | | | | |
| 52 | Tolland | 31.05 | | | | | | | | | | | | | | | | | | | |
| 53 | Monroe | 31.01 | | | | | | | | | | | | | | | | | | | |
| 54 | Sprague | 31.00 | | | | | | | | | | | | | | | | | | | |
| 55 | Orange | 30.80 | | | | | | | | | | | | | | | | | | | |
| 56 | Andover | 30.72 | | | | | | | | | | | | | | | | | | | |
| 57 | Colchester | 30.57 | | | | | | | | | | | | | | | | | | | |
| 58 | Windsor | 30.47 | | | | | | | | | | | | | | | | | | | |
| 59 | Haddam | 30.39 | | | | | | | | | | | | | | | | | | | |
| 60 | Cheshire | 30.25 | | | | | | | | | | | | | | | | | | | |
| 61 | North Branford | 29.92 | | | | | | | | | | | | | | | | | | | |
| 62 | Easton | 29.90 | | | | | | | | | | | | | | | | | | | |
| 63 | Ledyard | 29.90 | | | | | | | | | | | | | | | | | | | |
| 64 | Burlington | 29.85 | | | | | | | | | | | | | | | | | | | |
| 65 | East Granby | 29.80 | | | | | | | | | | | | | | | | | | | |
| 66 | East Windsor | 29.78 | | | | | | | | | | | | | | | | | | | |
| 67 | Hampton | 29.73 | | | | | | | | | | | | | | | | | | | |
| 68 | Rocky Hill | 29.70 | | | | | | | | | | | | | | | | | | | |
| 69 | Morville | 29.37 | | | | | | | | | | | | | | | | | | | |
| 70 | Middlebury | 29.34 | | | | | | | | | | | | | | | | | | | |
| 71 | Enfield | 29.13 | | | | | | | | | | | | | | | | | | | |
| 72 | Union | 29.00 | | | | | | | | | | | | | | | | | | | |
| 73 | Prospect | 28.98 | | | | | | | | | | | | | | | | | | | |
| 74 | Berlin | 28.92 | | | | | | | | | | | | | | | | | | | |
| 75 | Redding | 28.91 | | | | | | | | | | | | | | | | | | | |
| 76 | Ellington | 28.70 | | | | | | | | | | | | | | | | | | | |
| 77 | Canton | 28.56 | | | | | | | | | | | | | | | | | | | |
| 78 | Coventry | 28.47 | | | | | | | | | | | | | | | | | | | |
| 79 | Plainfield | 28.36 | | | | | | | | | | | | | | | | | | | |
| 80 | Southington | 28.36 | | | | | | | | | | | | | | | | | | | |

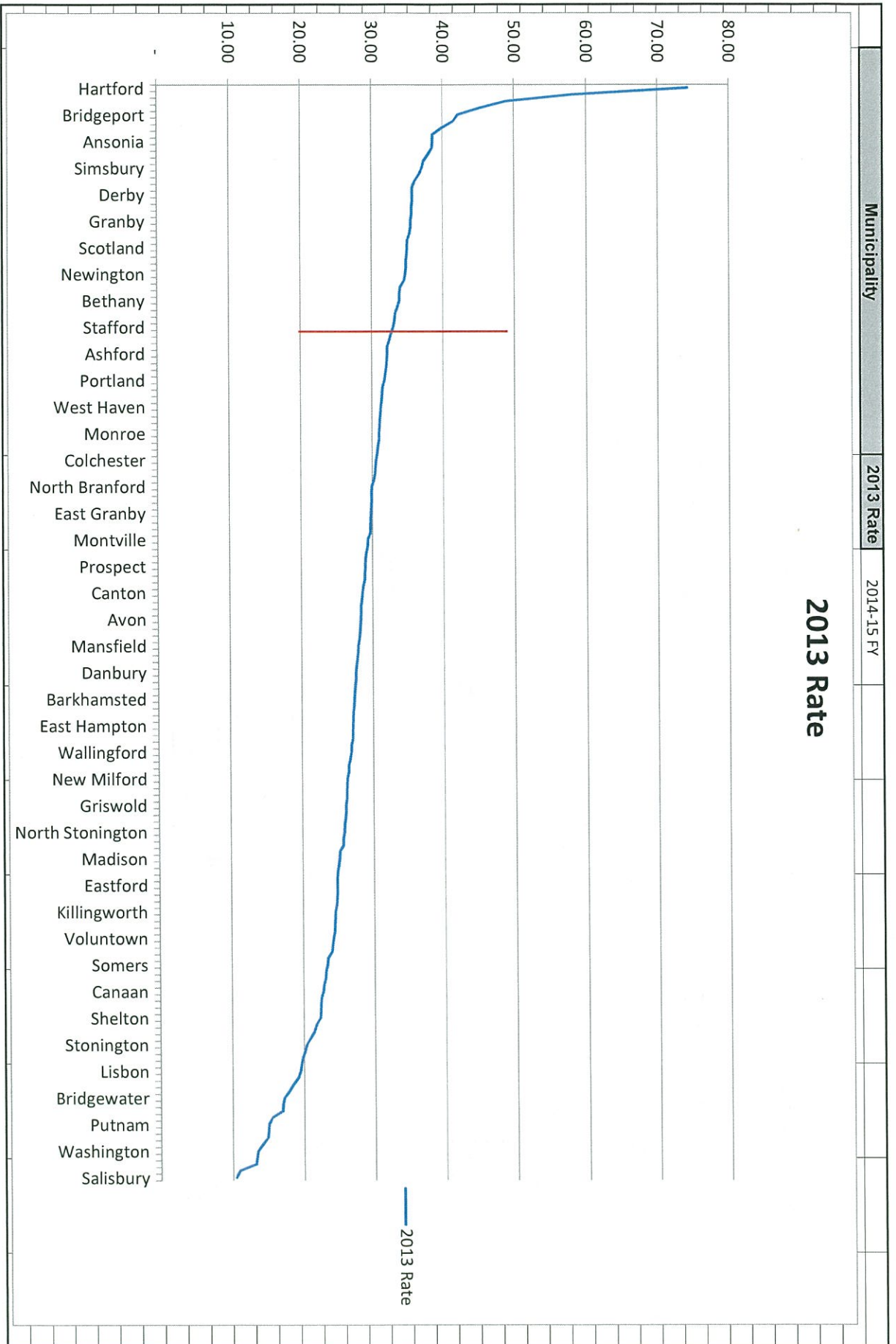
| | Municipality | 2013 Rate | 2014-15 FY | | | | | | | | | | | | | | | | | | |
|-----|------------------------|-----------|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 81 | Avon | 28.32 | | | | | | | | | | | | | | | | | | | |
| 82 | Weston | 28.24 | | | | | | | | | | | | | | | | | | | |
| 83 | Lebanon | 28.20 | | | | | | | | | | | | | | | | | | | |
| 84 | North Haven | 28.10 | | | | | | | | | | | | | | | | | | | |
| 85 | Mansfield | 27.95 | | | | | | | | | | | | | | | | | | | |
| 86 | East Haddam | 27.90 | | | | | | | | | | | | | | | | | | | |
| 87 | Colebrook | 27.80 | | | | | | | | | | | | | | | | | | | |
| 88 | New Hartford | 27.68 | | | | | | | | | | | | | | | | | | | |
| 89 | Darbury | 27.60 | | | | | | | | | | | | | | | | | | | |
| 90 | Southbury | 27.60 | | | | | | | | | | | | | | | | | | | |
| 91 | North Canaan | 27.50 | | | | | | | | | | | | | | | | | | | |
| 92 | Guilford | 27.42 | | | | | | | | | | | | | | | | | | | |
| 93 | Barkhamsted | 27.37 | | | | | | | | | | | | | | | | | | | |
| 94 | Willington | 27.34 | | | | | | | | | | | | | | | | | | | |
| 95 | Milford | 27.22 | | | | | | | | | | | | | | | | | | | |
| 96 | Wolcott | 27.17 | | | | | | | | | | | | | | | | | | | |
| 97 | East Hampton | 27.14 | | | | | | | | | | | | | | | | | | | |
| 98 | Columbia | 27.13 | | | | | | | | | | | | | | | | | | | |
| 99 | Suffield | 27.12 | | | | | | | | | | | | | | | | | | | |
| 100 | Harwinton | 26.90 | | | | | | | | | | | | | | | | | | | |
| 101 | Wallingford | 26.89 | | | | | | | | | | | | | | | | | | | |
| 102 | Bozrah | 26.75 | | | | | | | | | | | | | | | | | | | |
| 103 | Wilton | 26.51 | | | | | | | | | | | | | | | | | | | |
| 104 | Killingly | 26.51 | | | | | | | | | | | | | | | | | | | |
| 105 | New Milford | 26.30 | | | | | | | | | | | | | | | | | | | |
| 106 | Clinton | 26.27 | | | | | | | | | | | | | | | | | | | |
| 107 | Brantford | 26.24 | | | | | | | | | | | | | | | | | | | |
| 108 | Windsor Locks | 26.23 | | | | | | | | | | | | | | | | | | | |
| 109 | Griswold | 26.08 | | | | | | | | | | | | | | | | | | | |
| 110 | New Fairfield | 26.08 | | | | | | | | | | | | | | | | | | | |
| 111 | Ridgefield | 26.01 | | | | | | | | | | | | | | | | | | | |
| 112 | Deep River | 25.88 | | | | | | | | | | | | | | | | | | | |
| 113 | North Stonington | 25.85 | | | | | | | | | | | | | | | | | | | |
| 114 | Brookfield | 25.70 | | | | | | | | | | | | | | | | | | | |
| 115 | Woodbury | 25.69 | | | | | | | | | | | | | | | | | | | |
| 116 | Litchfield | 25.20 | | | | | | | | | | | | | | | | | | | |
| 117 | Madison | 25.17 | | | | | | | | | | | | | | | | | | | |
| 118 | Norwalk 1st - Downtown | 25.04 | | | | | | | | | | | | | | | | | | | |
| 119 | Oxford | 24.87 | | | | | | | | | | | | | | | | | | | |
| 120 | Chester | 24.82 | | | | | | | | | | | | | | | | | | | |

| | Municipality | 2013 Rate | 2014-15 FY | | | | | | | |
|-----|--------------|-----------|------------|--|--|--|--|--|--|--|
| 121 | Eastford | 24.80 | | | | | | | | |
| 122 | Waterford | 24.80 | | | | | | | | |
| 123 | Stamford "A" | 24.79 | | | | | | | | |
| 124 | Franklin | 24.72 | | | | | | | | |
| 125 | Killingworth | 24.53 | | | | | | | | |
| 126 | Hartland | 24.50 | | | | | | | | |
| 127 | Farmington | 24.44 | | | | | | | | |
| 128 | Fairfield | 24.40 | | | | | | | | |
| 129 | Voluntown | 24.25 | | | | | | | | |
| 130 | Pomfret | 24.13 | | | | | | | | |
| 131 | East Lyme | 24.03 | | | | | | | | |
| 132 | Brooklyn | 23.43 | | | | | | | | |
| 133 | Somers | 23.37 | | | | | | | | |
| 134 | Preston | 23.14 | | | | | | | | |
| 135 | Woodstock | 23.10 | | | | | | | | |
| 136 | Thompson | 22.87 | | | | | | | | |
| 137 | Canaan | 22.75 | | | | | | | | |
| 138 | Bethlehem | 22.47 | | | | | | | | |
| 139 | Norfolk | 22.41 | | | | | | | | |
| 140 | Morris | 22.38 | | | | | | | | |
| 141 | Shelton | 22.31 | | | | | | | | |
| 142 | Westbrook | 21.79 | | | | | | | | |
| 143 | Carterbury | 21.50 | | | | | | | | |
| 144 | Essex | 20.99 | | | | | | | | |
| 145 | Stonington | 20.43 | | | | | | | | |
| 146 | Groton | 20.13 | | | | | | | | |
| 147 | Sherman | 19.84 | | | | | | | | |
| 148 | Old Lyme | 19.66 | | | | | | | | |
| 149 | Lisbon | 19.50 | | | | | | | | |
| 150 | Goshen | 19.20 | | | | | | | | |
| 151 | Old Saybrook | 18.50 | | | | | | | | |
| 152 | Westport | 17.94 | | | | | | | | |
| 153 | Bridgewater | 17.25 | | | | | | | | |
| 154 | Kent | 17.03 | | | | | | | | |
| 155 | Lyme | 17.00 | | | | | | | | |
| 156 | New Canaan | 15.54 | | | | | | | | |
| 157 | Putnam | 15.07 | | | | | | | | |
| 158 | Darien | 15.01 | | | | | | | | |
| 159 | Cornwall | 14.90 | | | | | | | | |
| 160 | Warren | 14.20 | | | | | | | | |

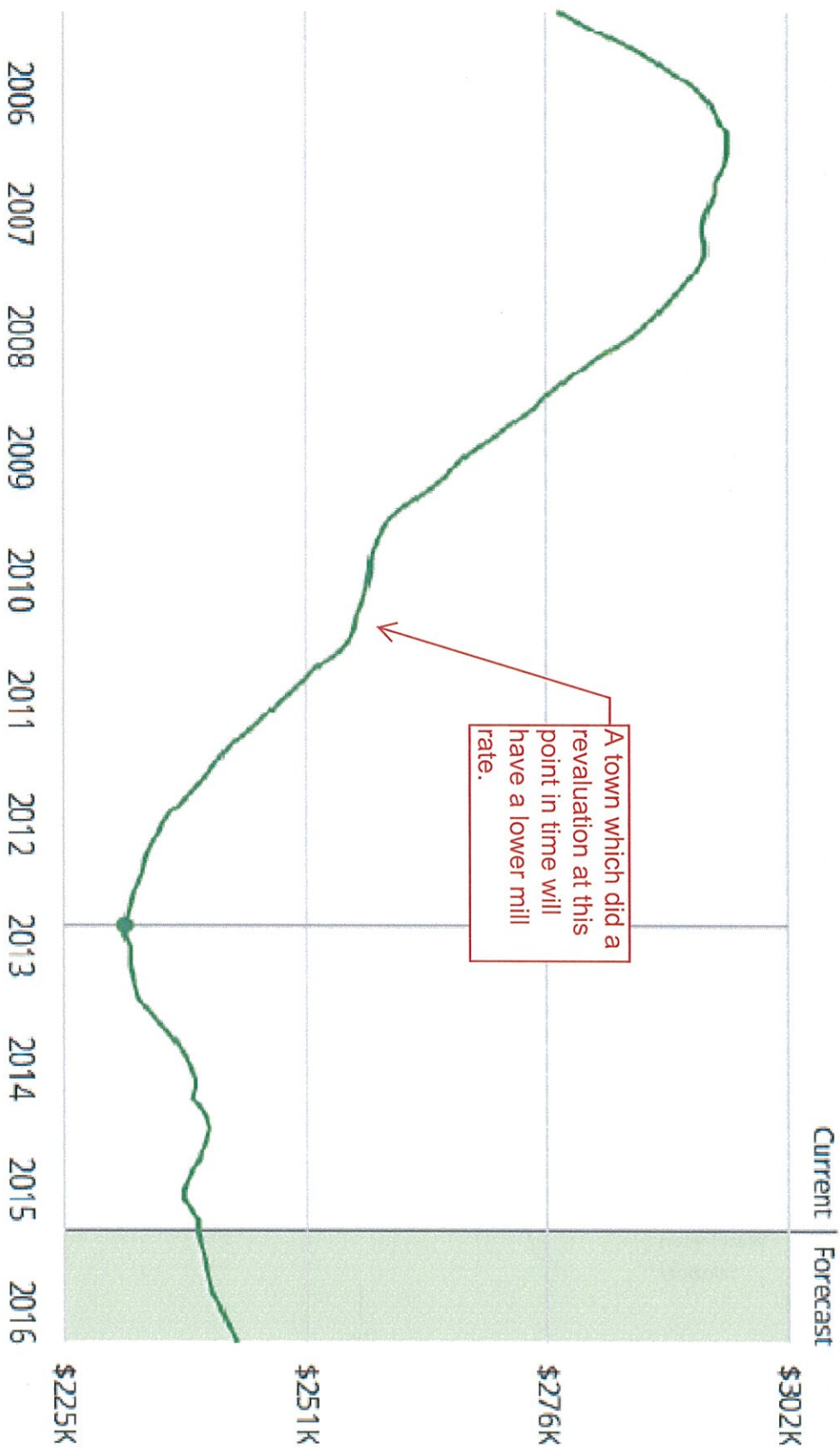
Higher property values > lower mill rate



| | Municipality | 2013 Rate | 2014-15 FY | | | | | | | | | | | | | | | | | |
|-----|--------------|------------|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 161 | Washington | 13.50 | | | | | | | | | | | | | | | | | | |
| 162 | Roxbury | 13.40 | | | | | | | | | | | | | | | | | | |
| 163 | Sharon | 13.25 | | | | | | | | | | | | | | | | | | |
| 164 | Greenwich | 10.97 | | | | | | | | | | | | | | | | | | |
| 165 | Salisbury | 10.50 | | | | | | | | | | | | | | | | | | |
| 166 | Naugatuck | Not Avail. | | | | | | | | | | | | | | | | | | |
| 167 | Torrington | Not Avail. | | | | | | | | | | | | | | | | | | |
| 168 | Watertown | Not Avail. | | | | | | | | | | | | | | | | | | |
| 169 | Windham | Not Avail. | | | | | | | | | | | | | | | | | | |
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Oct 2012 — Connecticut \$232K



*** NEWTOWNS NEXT REVALUATION IN 2017 WILL RESULT IN A LOWER MILL RATE (ASSUMING HIGHER PROPERTY VALUES)

Equalized Mill Rates
FYE 2013

| | | | | | | | | | | | | | | |
|----|---------------|-------|----|----------------|-------|-----|---------------|-------|-----|------------------|-------|-----|--------------|-------|
| 1 | WATERBURY | 39.81 | 36 | MIDDLEFIELD | 22.44 | 71 | COVENTRY | 20.16 | 106 | UNION | 17.91 | 141 | EAST LYME | 15.84 |
| 2 | HARTFORD | 37.93 | 37 | STAFFORD | 22.40 | 72 | SOUTHBURY | 20.12 | 107 | BROOKLYN | 17.84 | 142 | SHELTON | 15.73 |
| 3 | BRIDGEPORT | 37.01 | 38 | GLASTONBURY | 22.34 | 73 | CHESHIRE | 20.10 | 108 | MILFORD | 17.84 | 143 | FARMINGTON | 15.47 |
| 4 | NEW BRITAIN | 30.61 | 39 | NEW LONDON | 22.16 | 74 | MANSFIELD | 20.06 | 109 | CHESTER | 17.79 | 144 | MORRIS | 15.27 |
| 5 | EAST HARTFORD | 29.92 | 40 | NORWICH | 22.13 | 75 | STERLING | 19.94 | 110 | WOLCOTT | 17.72 | 145 | WOODSTOCK | 15.12 |
| 6 | NAUGATUCK | 29.04 | 41 | NEWTOWN | 22.01 | 76 | ELLINGTON | 19.88 | 111 | SPRAGUE | 17.72 | 146 | STAMFORD | 14.99 |
| 7 | NEW HAVEN | 27.25 | 42 | MARLBOROUGH | 21.87 | 77 | MIDDLEBURY | 19.77 | 112 | CANAAN | 17.71 | 147 | WESTBROOK | 14.61 |
| 8 | HAMDEN | 27.14 | 43 | ASHFORD | 21.83 | 78 | REDDING | 19.73 | 113 | BRANFORD | 17.67 | 148 | OLD LYME | 14.47 |
| 9 | WINDHAM | 26.89 | 44 | TOLLAND | 21.80 | 79 | CANTON | 19.71 | 114 | NEW MILFORD | 17.66 | 149 | GROTON | 14.14 |
| 10 | BLOOMFIELD | 26.42 | 45 | MONROE | 21.69 | 80 | WATERTOWN | 19.62 | 115 | NORTH CANAAN | 17.54 | 150 | ESSEX | 14.04 |
| 11 | ORANGE | 26.28 | 46 | ANDOVER | 21.61 | 81 | WINDSOR LOCKS | 19.58 | 116 | DEEP RIVER | 17.52 | 151 | STONINGTON | 13.91 |
| 12 | SCOTLAND | 25.84 | 47 | BETHANY | 21.60 | 82 | PLAINFIELD | 19.55 | 117 | WILTON | 17.46 | 152 | KENT | 13.76 |
| 13 | STRATFORD | 25.38 | 48 | PLAINVILLE | 21.59 | 83 | ENFIELD | 19.43 | 118 | BARKHAMSTED | 17.39 | 153 | SHERMAN | 13.54 |
| 14 | WEST HARTFORD | 25.01 | 49 | BEACON FALLS | 21.55 | 84 | PROSPECT | 19.33 | 119 | GRISWOLD | 17.39 | 154 | LISBON | 13.15 |
| 15 | TORRINGTON | 24.96 | 50 | PORTLAND | 21.52 | 85 | DANBURY | 19.24 | 120 | HARWINTON | 17.39 | 155 | OLD SAYBROOK | 12.91 |
| 16 | DERBY | 24.81 | 51 | EAST HAVEN | 21.51 | 86 | AVON | 19.22 | 121 | KILLINGWORTH | 17.34 | 156 | PUTNAM | 12.85 |
| 17 | WOODBIDGE | 24.79 | 52 | CROMWELL | 21.42 | 87 | BERLIN | 19.21 | 122 | BOZRAH | 17.33 | 157 | GOSHEN | 12.64 |
| 18 | MERIDEN | 24.43 | 53 | TRUMBULL | 21.38 | 88 | WILLINGTON | 19.21 | 123 | LITCHFIELD | 17.30 | 158 | BRIDGEWATER | 12.24 |
| 19 | CHAPLIN | 24.43 | 54 | WINCHESTER | 21.32 | 89 | KILLINGLY | 19.21 | 124 | GUILFORD | 17.26 | 159 | WESTPORT | 12.06 |
| 20 | PLYMOUTH | 24.37 | 55 | MIDDLETOWN | 21.20 | 90 | SOUTHINGTON | 19.17 | 125 | OXFORD | 17.22 | 160 | LYME | 11.94 |
| 21 | SOUTH WINDSOR | 24.11 | 56 | BETHEL | 21.12 | 91 | EAST HAMPTON | 19.13 | 126 | EAST HADDAM | 17.19 | 161 | NEW CANAAN | 10.24 |
| 22 | WETHERSFIELD | 24.07 | 57 | HADDAM | 21.03 | 92 | WOODBURY | 19.05 | 127 | BROOKFIELD | 17.05 | 162 | CORNWALL | 10.23 |
| 23 | BOLTON | 24.02 | 58 | SALEM | 20.75 | 93 | COLUMBIA | 19.02 | 128 | NORFOLK | 16.95 | 163 | WARREN | 9.83 |
| 24 | ANSONIA | 23.93 | 59 | EAST WINDSOR | 20.61 | 94 | EASTFORD | 18.86 | 129 | BETHLEHEM | 16.88 | 164 | SHARON | 9.78 |
| 25 | VERNON | 23.62 | 60 | EAST GRANBY | 20.52 | 95 | NEW HARTFORD | 18.83 | 130 | HARTLAND | 16.85 | 165 | ROXBURY | 9.75 |
| 26 | HEBRON | 23.60 | 61 | ROCKY HILL | 20.46 | 96 | LEBANON | 18.82 | 131 | THOMPSON | 16.70 | 166 | DARLEN | 9.67 |
| 27 | THOMASTON | 23.48 | 62 | NORTH HAVEN | 20.43 | 97 | HAMPTON | 18.73 | 132 | NORTH STONINGTON | 16.63 | 167 | WASHINGTON | 9.37 |
| 28 | SIMSBURY | 23.27 | 63 | MONTVILLE | 20.32 | 98 | WESTON | 18.56 | 133 | WATERFORD | 16.54 | 168 | GREENWICH | 7.53 |
| 29 | GRANBY | 23.12 | 64 | COLCHESTER | 20.32 | 99 | SUFFIELD | 18.53 | 134 | RIDGEFIELD | 16.44 | 169 | SALISBURY | 7.50 |
| 30 | MANCHESTER | 22.99 | 65 | LEDYARD | 20.31 | 100 | NEW FAIRFIELD | 18.49 | 135 | NORWALK | 16.34 | | | |
| 31 | SEYMOUR | 22.99 | 66 | COLEBROOK | 20.23 | 101 | WALLINGFORD | 18.46 | 136 | MADISON | 16.29 | | | |
| 32 | BRISTOL | 22.93 | 67 | EASTON | 20.23 | 102 | POMFRET | 18.07 | 137 | PRESTON | 16.14 | | | |
| 33 | DURHAM | 22.91 | 68 | BURLINGTON | 20.23 | 103 | VOLUNTTOWN | 17.97 | 138 | FAIRFIELD | 16.13 | | | |
| 34 | WEST HAVEN | 22.82 | 69 | WINDSOR | 20.22 | 104 | CANTERBURY | 17.93 | 139 | FRANKLIN | 15.90 | | | |
| 35 | NEWINGTON | 22.73 | 70 | NORTH BRANFORD | 20.19 | 105 | CLINTON | 17.92 | 140 | SOMERS | 15.89 | | | |

| | |
|----------|-------|
| Average: | 18.61 |
| Median: | 19.24 |

STATE ASSISTANCE

NEWTOWN HAS THE 48TH LOWEST % OF ASSISTANCE FROM THE STATE

| | Municipality | YEAR LAST REVAL | 14/15 Rate | Inter_Gov_Rev 12/13 | Tax_Rev | Total Revenue | 2013 Pop | area lmt |
|----|--------------|-----------------|------------|---------------------|---------|---------------|-------------|----------|
| 1 | WESTPORT | 2010 | 17.94 | 4,478,950 | 2% | 173,863,514 | 205,384,384 | 27,308 |
| 2 | WASHINGTON | 2013 | 13.50 | 374,888 | 2% | 14,378,729 | 15,650,048 | 3,526 |
| 3 | ROXBURY | 2012 | 13.40 | 263,073 | 3% | 9,199,825 | 9,875,796 | 2,229 |
| 4 | WARREN | 2012 | 14.20 | 167,000 | 3% | 4,663,154 | 4,946,692 | 1,447 |
| 5 | OLD LYME | 2009 | 19.66 | 1,206,956 | 4% | 31,007,655 | 33,184,285 | 7,592 |
| 6 | GOSHEN | 2012 | 19.20 | 413,074 | 4% | 9,234,191 | 9,839,567 | 2,945 |
| 7 | BRIDGEWATER | 2011 | 17.25 | 307,777 | 4% | 6,784,468 | 7,236,796 | 1,696 |
| 8 | LYME | 2013 | 17.00 | 375,371 | 4% | 8,085,643 | 8,648,469 | 2,401 |
| 9 | WOODBURY | 2013 | 25.69 | 1,371,945 | 5% | 28,368,663 | 30,446,285 | 9,822 |
| 10 | MIDDLEBURY | 2011 | 29.34 | 1,367,670 | 5% | 26,103,267 | 28,382,195 | 7,571 |
| 11 | SHARON | 2013 | 13.25 | 609,850 | 6% | 9,579,925 | 10,526,550 | 2,743 |
| 12 | EASTON | 2011 | 29.90 | 2,596,232 | 6% | 37,901,617 | 41,833,448 | 7,616 |
| 13 | WOODBIDGE | 2009 | 34.97 | 2,939,803 | 6% | 41,016,791 | 46,986,688 | 8,955 |
| 14 | ESSEX | 2013 | 20.99 | 1,445,426 | 6% | 20,761,480 | 23,027,304 | 6,633 |
| 15 | SOUTHBURY | 2012 | 27.60 | 3,816,018 | 6% | 55,006,508 | 60,227,211 | 19,859 |
| 16 | REDDING | 2012 | 28.91 | 3,546,997 | 7% | 45,701,489 | 50,528,657 | 9,312 |
| 17 | GREENWICH | 2010 | 10.97 | 26,543,729 | 7% | 318,769,792 | 372,957,683 | 62,396 |
| 18 | HADDAM | 2010 | 30.39 | 2,042,960 | 7% | 26,074,511 | 28,557,675 | 8,363 |
| 19 | SALISBURY | 2010 | 10.50 | 1,044,352 | 8% | 11,792,720 | 13,492,129 | 3,693 |
| 20 | ORANGE | 2012 | 30.80 | 5,026,798 | 8% | 56,152,014 | 62,872,471 | 13,953 |
| 21 | WESTON | 2013 | 28.24 | 5,788,270 | 8% | 63,966,155 | 71,254,107 | 10,372 |
| 22 | NEW CANAAN | 2013 | 15.54 | 10,875,400 | 8% | 116,615,121 | 133,648,238 | 20,194 |
| 23 | SHERMAN | 2013 | 19.84 | 1,168,586 | 8% | 12,249,304 | 13,884,544 | 3,670 |
| 24 | OLD SAYBROOK | 2013 | 18.50 | 3,651,327 | 9% | 36,383,563 | 41,005,271 | 10,246 |
| 25 | MORRIS | 2009 | 22.38 | 772,934 | 9% | 7,603,237 | 8,583,330 | 2,345 |
| 26 | FAIRFIELD | 2010 | 24.40 | 26,229,000 | 9% | 250,020,000 | 289,947,000 | 60,855 |
| 27 | KENT | 2013 | 17.03 | 1,012,520 | 9% | 9,553,319 | 10,946,660 | 2,939 |
| 28 | WILTON | 2012 | 26.51 | 11,311,495 | 9% | 107,158,963 | 120,895,615 | 18,657 |
| 29 | STAMFORD | 2012 | 24.79 | 48,397,667 | 9% | 432,104,549 | 512,394,133 | 126,456 |
| 30 | BRANFORD | 2009 | 26.24 | 9,900,481 | 10% | 87,473,879 | 103,895,497 | 27,988 |
| 31 | WESTBROOK | 2011 | 21.79 | 2,641,702 | 10% | 23,608,365 | 27,461,153 | 6,906 |
| 32 | RIDGEFIELD | 2012 | 26.01 | 13,105,503 | 10% | 113,464,133 | 134,883,793 | 25,164 |

| | Municipality | YEAR LAST REVAL | 14/15 Rate | Inter_Gov_Rev 12/13 | Tax_Rev | Total Revenue | 2013 Pop | area lmt |
|----|---------------|-----------------|------------|---------------------|-------------|---------------|----------|----------|
| 33 | STONINGTON | 2012 | 20.43 | 5,827,721 | 50,793,373 | 59,639,677 | 18,541 | 39 |
| 34 | WATERFORD | 2012 | 24.80 | 8,260,186 | 73,303,784 | 84,376,189 | 19,505 | 33 |
| 35 | DARIEN | 2013 | 15.01 | 13,371,459 | 112,058,320 | 131,359,478 | 21,330 | 13 |
| 36 | AVON | 2013 | 28.32 | 8,450,231 | 68,836,758 | 80,754,044 | 18,386 | 23 |
| 37 | BROOKFIELD | 2011 | 25.70 | 6,510,324 | 53,369,182 | 61,032,656 | 16,860 | 20 |
| 38 | MADISON | 2013 | 25.17 | 8,608,695 | 67,821,393 | 78,692,957 | 18,297 | 36 |
| 39 | TRUMBULL | 2011 | 32.16 | 17,524,070 | 135,506,647 | 159,869,929 | 36,571 | 23 |
| 40 | CHESTER | 2013 | 24.82 | 1,455,992 | 11,408,340 | 13,182,052 | 4,343 | 16 |
| 41 | GUILFORD | 2013 | 27.42 | 10,188,125 | 77,165,575 | 89,452,878 | 22,417 | 47 |
| 42 | NORTH HAVEN | 2009 | 28.10 | 10,779,393 | 75,763,749 | 89,954,630 | 23,939 | 21 |
| 43 | SHELTON | 2011 | 22.31 | 14,302,128 | 101,470,466 | 119,137,983 | 40,999 | 31 |
| 44 | NORWALK | 2013 | 25.04 | 38,613,793 | 267,975,776 | 318,941,728 | 87,776 | 23 |
| 45 | LITCHFIELD | 2013 | 25.20 | 3,502,000 | 24,794,000 | 28,877,000 | 8,333 | 56 |
| 46 | FARMINGTON | 2012 | 24.44 | 12,152,086 | 82,373,994 | 97,224,880 | 25,613 | 28 |
| 47 | NORFOLK | 2013 | 22.41 | 945,885 | 6,333,899 | 7,480,050 | 1,678 | 45 |
| 48 | NEWTOWN | 2012 | 33.31 | 14,999,779 | 96,477,212 | 113,514,676 | 28,113 | 58 |
| 49 | MILFORD | 2011 | 27.22 | 26,789,000 | 164,236,000 | 200,957,000 | 53,137 | 23 |
| 50 | ROCKY HILL | 2013 | 29.70 | 9,052,449 | 56,453,949 | 67,892,323 | 19,915 | 13 |
| 51 | KILLINGWORTH | 2011 | 24.53 | 2,869,250 | 17,782,133 | 21,038,483 | 6,490 | 35 |
| 52 | GLASTONBURY | 2012 | 35.65 | 21,437,368 | 128,472,632 | 156,351,083 | 34,768 | 51 |
| 53 | SIMSBURY | 2012 | 37.14 | 13,789,313 | 81,850,788 | 97,137,998 | 23,824 | 34 |
| 54 | CORNWALL | 2011 | 14.90 | 1,005,494 | 5,837,331 | 6,968,536 | 1,412 | 46 |
| 55 | CANAAN | 2012 | 22.75 | 687,482 | 3,896,038 | 4,719,378 | 1,214 | 33 |
| 56 | COLEBROOK | 2010 | 27.80 | 907,870 | 5,066,611 | 6,054,353 | 1,457 | 31 |
| 57 | EAST GRANBY | 2013 | 29.80 | 2,895,160 | 15,842,203 | 19,098,133 | 5,212 | 17 |
| 58 | WEST HARTFORD | 2011 | 37.37 | 39,853,000 | 210,571,000 | 256,217,000 | 63,371 | 22 |
| 59 | BETHANY | 2013 | 33.90 | 3,437,582 | 17,861,301 | 22,060,185 | 5,540 | 21 |
| 60 | MIDDLEFIELD | 2011 | 33.92 | 2,487,016 | 12,943,264 | 15,758,355 | 4,425 | 13 |
| 61 | BURLINGTON | 2013 | 29.85 | 4,948,503 | 25,289,651 | 31,330,297 | 9,494 | 30 |
| 62 | CROMWELL | 2012 | 31.18 | 7,538,023 | 38,277,712 | 47,410,342 | 14,178 | 12 |
| 63 | DURHAM | 2010 | 33.22 | 4,575,747 | 23,550,213 | 28,562,809 | 7,361 | 24 |
| 64 | MONROE | 2009 | 31.01 | 13,856,850 | 67,784,322 | 82,869,323 | 19,834 | 26 |

| | Municipality | YEAR LAST REVAL | 14/15 Rate | Inter_Gov_Rev_12/13 | Tax_Rev | Total_Revenue | 2013 Pop | area_lmt |
|----|---------------|-----------------|------------|---------------------|-------------|---------------|----------|----------|
| 65 | BERLIN | 2012 | 28.92 | 12,927,657 | 59,750,689 | 77,058,458 | 20,590 | 26 |
| 66 | BETHLEHEM | 2013 | 22.47 | 1,734,028 | 8,392,776 | 10,319,687 | 3,553 | 19 |
| 67 | BLOOMFIELD | 2009 | 34.84 | 14,348,379 | 68,752,328 | 85,085,106 | 20,673 | 26 |
| 68 | CANTON | 2013 | 28.56 | 6,277,721 | 30,135,693 | 37,164,314 | 10,357 | 25 |
| 69 | WETHERSFIELD | 2013 | 36.74 | 16,262,260 | 75,019,911 | 93,202,556 | 26,510 | 12 |
| 70 | NEW FAIRFIELD | 2009 | 26.08 | 9,685,455 | 41,855,046 | 53,925,537 | 14,145 | 20 |
| 71 | BETHEL | 2012 | 32.11 | 13,396,122 | 56,319,319 | 70,858,954 | 19,264 | 17 |
| 72 | UNION | 2013 | 29.00 | 546,054 | 2,312,286 | 2,882,477 | 848 | 29 |
| 73 | MARLBOROUGH | 2011 | 31.45 | 4,242,806 | 17,705,831 | 22,295,152 | 6,431 | 23 |
| 74 | DANBURY | 2012 | 27.60 | 45,650,430 | 175,594,707 | 232,382,745 | 83,684 | 42 |
| 75 | WINDSOR | 2013 | 30.47 | 21,410,871 | 82,159,015 | 108,233,721 | 29,142 | 30 |
| 76 | EAST LYME | 2011 | 24.03 | 13,148,147 | 46,487,710 | 66,155,415 | 18,937 | 34 |
| 77 | OXFORD | 2010 | 24.87 | 8,797,397 | 33,941,529 | 44,190,396 | 12,874 | 33 |
| 78 | BARKHAMSTED | 2013 | 27.37 | 2,215,545 | 8,770,258 | 11,122,940 | 3,745 | 36 |
| 79 | HARWINTON | 2013 | 26.90 | 3,550,473 | 13,779,484 | 17,631,380 | 5,593 | 31 |
| 80 | SOUTH WINDSOR | 2012 | 35.51 | 21,232,260 | 81,674,471 | 104,583,233 | 25,846 | 28 |
| 81 | STRATFORD | 2009 | 35.63 | 42,309,903 | 154,052,416 | 204,674,279 | 52,112 | 18 |
| 82 | PORTLAND | 2011 | 31.78 | 6,777,356 | 24,748,282 | 32,474,671 | 9,456 | 23 |
| 83 | DEEP RIVER | 2010 | 25.88 | 3,307,898 | 11,959,196 | 15,833,187 | 4,589 | 14 |
| 84 | PROSPECT | 2011 | 28.98 | 5,999,797 | 21,841,375 | 28,263,522 | 9,671 | 14 |
| 85 | NEW HARTFORD | 2013 | 27.68 | 5,040,782 | 17,782,201 | 23,170,098 | 6,886 | 37 |
| 86 | NEWINGTON | 2011 | 34.77 | 24,567,000 | 83,913,000 | 109,859,000 | 30,756 | 13 |
| 87 | CHESHIRE | 2013 | 30.25 | 23,677,909 | 78,167,540 | 105,019,133 | 29,150 | 33 |
| 88 | HAMDEN | 2010 | 39.93 | 45,338,028 | 149,054,322 | 200,852,851 | 61,607 | 33 |
| 89 | BEACON FALLS | 2011 | 32.50 | 4,478,464 | 14,623,812 | 19,728,537 | 6,052 | 10 |
| 90 | CLINTON | 2010 | 26.27 | 11,389,907 | 37,634,261 | 50,047,900 | 13,180 | 16 |
| 91 | GRANBY | 2012 | 35.52 | 9,891,402 | 32,683,980 | 43,296,005 | 11,323 | 41 |
| 92 | SOUTHINGTON | 2011 | 28.36 | 31,920,000 | 102,129,000 | 138,333,000 | 43,661 | 36 |
| 93 | NEW MILFORD | 2010 | 26.30 | 23,289,243 | 72,459,370 | 100,223,142 | 27,767 | 62 |
| 94 | COLUMBIA | 2011 | 27.13 | 4,064,965 | 12,888,917 | 17,283,331 | 5,460 | 21 |
| 95 | EAST WINDSOR | 2012 | 29.78 | 8,842,174 | 27,489,393 | 36,833,211 | 11,406 | 26 |
| 96 | BOLTON | 2013 | 35.34 | 4,855,814 | 14,573,921 | 20,066,210 | 4,948 | 14 |

| | Municipality | YEAR LAST REVAL | 14/15 Rate | Inter_Gov_Rev 12/13 | Tax_Rev | Total Revenue | 2013 Pop | area lmt |
|-----|----------------|-----------------|------------|---------------------|-------------|---------------|----------|----------|
| 97 | EAST HADDAM | 2012 | 27.90 | 7,132,706 | 21,408,513 | 29,415,368 | 9,147 | 54 |
| 98 | HEBRON | 2011 | 35.75 | 8,839,751 | 26,016,823 | 35,956,527 | 9,588 | 37 |
| 99 | WALLINGFORD | 2010 | 26.89 | 37,299,000 | 109,255,000 | 151,652,000 | 45,141 | 39 |
| 100 | NORTH BRANFORD | 2010 | 29.92 | 12,329,642 | 36,672,944 | 49,398,663 | 14,353 | 25 |
| 101 | MIDDLETOWN | 2013 | 32.70 | 35,322,000 | 95,674,000 | 140,113,000 | 47,333 | 41 |
| 102 | NORTH CANAAN | 2012 | 27.50 | 2,807,012 | 7,494,900 | 10,831,672 | 3,241 | 19 |
| 103 | FRANKLIN | 2013 | 24.72 | 1,644,771 | 4,500,074 | 6,309,489 | 1,987 | 20 |
| 104 | SEYMOUR | 2011 | 34.04 | 14,495,662 | 39,820,165 | 55,528,100 | 16,571 | 15 |
| 105 | ANDOVER | 2011 | 30.72 | 2,930,349 | 7,845,981 | 10,927,830 | 3,273 | 15 |
| 106 | PLAINVILLE | 2011 | 31.38 | 15,895,074 | 41,481,988 | 58,926,610 | 17,820 | 10 |
| 107 | MANCHESTER | 2011 | 38.65 | 46,708,000 | 122,293,000 | 172,932,000 | 58,211 | 27 |
| 108 | WATERTOWN | 2013 | Not Avail. | 18,523,914 | 47,229,837 | 68,260,379 | 22,228 | 29 |
| 109 | BOZRAH | 2012 | 26.75 | 2,082,116 | 5,417,756 | 7,665,514 | 2,639 | 20 |
| 110 | SALEM | 2011 | 31.10 | 4,367,583 | 10,829,411 | 15,472,354 | 4,201 | 29 |
| 111 | EAST HAMPTON | 2010 | 27.14 | 11,747,385 | 29,330,074 | 41,599,776 | 12,912 | 36 |
| 112 | ELLINGTON | 2010 | 28.70 | 14,706,362 | 35,221,229 | 51,577,243 | 15,786 | 34 |
| 113 | HARTLAND | 2011 | 24.50 | 1,979,176 | 4,781,424 | 6,876,771 | 2,131 | 33 |
| 114 | EAST HAVEN | 2011 | 32.05 | 26,362,443 | 61,664,960 | 90,443,557 | 29,121 | 12 |
| 115 | VERNON | 2011 | 36.11 | 25,275,405 | 58,939,088 | 86,474,509 | 29,161 | 18 |
| 116 | TOLLAND | 2009 | 31.05 | 16,502,034 | 39,100,634 | 56,290,219 | 14,915 | 40 |
| 117 | WILLINGTON | 2013 | 27.34 | 4,980,306 | 11,633,950 | 16,807,054 | 5,965 | 33 |
| 118 | TORRINGTON | 2009 | Not Avail. | 35,757,107 | 79,225,876 | 120,661,061 | 35,611 | 40 |
| 119 | THOMASTON | 2011 | 33.63 | 8,104,930 | 17,943,306 | 26,319,519 | 7,761 | 12 |
| 120 | EASTFORD | 2013 | 24.80 | 1,614,493 | 3,485,224 | 5,192,794 | 1,736 | 29 |
| 121 | SUFFIELD | 2013 | 27.12 | 17,289,320 | 35,158,618 | 55,005,844 | 15,788 | 42 |
| 122 | COVENTRY | 2009 | 28.47 | 12,829,292 | 27,323,143 | 40,746,035 | 12,411 | 38 |
| 123 | WINCHESTER | 2012 | 31.91 | 9,857,387 | 20,900,669 | 31,235,493 | 11,013 | 32 |
| 124 | LEBANON | 2013 | 28.20 | 7,708,327 | 15,528,089 | 24,353,640 | 7,319 | 54 |
| 125 | HAMPTON | 2013 | 29.73 | 1,839,568 | 3,829,812 | 5,783,201 | 1,868 | 25 |
| 126 | DERBY | 2011 | 35.74 | 13,667,576 | 26,452,229 | 42,672,131 | 12,801 | 5 |
| 127 | SCOTLAND | 2013 | 35.00 | 1,918,623 | 3,957,220 | 5,949,974 | 1,699 | 19 |
| 128 | WINDSOR LOCKS | 2013 | 26.23 | 15,521,733 | 31,479,654 | 47,899,212 | 12,573 | 9 |

| | Municipality | YEAR LAST REVAL | 14/15 Rate | Inter_Gov_Rev 12/13 | Tax_Rev | Total Revenue | 2013 Pop | area lmt |
|-----|------------------|-----------------|------------|---------------------|-------------|---------------|----------|----------|
| 129 | EAST HARTFORD | 2011 | 45.40 | 59,947,000 | 115,890,000 | 184,846,000 | 51,199 | 18 |
| 130 | CHAPLIN | 2013 | 35.05 | 2,611,637 | 5,336,620 | 8,042,800 | 2,276 | 19 |
| 131 | BRISTOL | 2012 | 34.61 | 64,542,000 | 125,635,000 | 195,280,000 | 60,568 | 27 |
| 132 | PLYMOUTH | 2011 | 34.85 | 13,523,084 | 26,663,027 | 40,810,009 | 12,047 | 22 |
| 133 | ENFIELD | 2011 | 29.13 | 44,070,000 | 79,821,000 | 132,607,000 | 44,748 | 33 |
| 134 | WOODSTOCK | 2011 | 23.10 | 7,561,764 | 14,565,613 | 22,651,597 | 7,897 | 61 |
| 135 | NAUGATUCK | 2012 | Not Avail. | 38,181,435 | 68,075,454 | 113,975,205 | 31,707 | 16 |
| 136 | MONTVILLE | 2011 | 29.37 | 21,095,329 | 39,246,721 | 62,889,255 | 19,713 | 42 |
| 137 | ASHFORD | 2011 | 32.16 | 4,953,913 | 9,247,248 | 14,608,189 | 4,281 | 39 |
| 138 | NORTH STONINGTON | 2011 | 25.85 | 7,005,458 | 12,652,316 | 20,104,955 | 5,291 | 54 |
| 139 | GROTON | 2011 | 20.13 | 44,883,513 | 81,691,813 | 128,803,319 | 40,176 | 31 |
| 140 | STAFFORD | 2011 | 33.03 | 14,192,045 | 24,514,358 | 40,410,347 | 11,928 | 58 |
| 141 | COLCHESTER | 2011 | 30.57 | 19,347,462 | 34,364,251 | 55,054,432 | 16,210 | 49 |
| 142 | POMFRET | 2009 | 24.13 | 4,579,093 | 8,265,535 | 13,019,591 | 4,198 | 40 |
| 143 | PRESTON | 2012 | 23.14 | 5,631,824 | 8,941,779 | 15,862,316 | 4,755 | 31 |
| 144 | LEDYARD | 2010 | 29.90 | 18,857,628 | 30,453,940 | 52,592,944 | 15,094 | 38 |
| 145 | LISBON | 2011 | 19.50 | 4,920,021 | 7,309,881 | 13,571,166 | 4,348 | 16 |
| 146 | MERIDEN | 2011 | 35.74 | 73,706,875 | 113,886,618 | 196,860,010 | 60,456 | 24 |
| 147 | STERLING | 2012 | 31.50 | 4,210,875 | 6,844,370 | 11,189,963 | 3,780 | 27 |
| 148 | SOMERS | 2009 | 23.37 | 12,300,540 | 19,088,274 | 32,441,434 | 11,320 | 28 |
| 149 | WOLCOTT | 2011 | 27.17 | 20,168,083 | 32,153,900 | 53,109,249 | 16,725 | 20 |
| 150 | NORWICH | 2013 | 38.55 | 43,580,000 | 64,821,000 | 112,150,000 | 40,347 | 28 |
| 151 | WATERBURY | 2012 | 58.22 | 159,594,000 | 224,710,000 | 403,119,000 | 109,676 | 29 |
| 152 | WEST HAVEN | 2010 | 31.25 | 62,176,447 | 88,645,476 | 154,029,523 | 55,046 | 11 |
| 153 | KILLINGLY | 2013 | 26.51 | 22,056,094 | 28,731,952 | 54,327,437 | 17,233 | 49 |
| 154 | SPRAGUE | 2012 | 31.00 | 3,608,375 | 5,012,035 | 8,873,509 | 2,979 | 13 |
| 155 | VOLUNTOWN | 2010 | 24.25 | 3,537,975 | 4,815,884 | 8,536,148 | 2,611 | 39 |
| 156 | THOMPSON | 2009 | 22.87 | 10,242,444 | 13,613,575 | 24,481,842 | 9,354 | 47 |
| 157 | GRISWOLD | 2011 | 26.08 | 14,081,308 | 17,379,328 | 33,641,240 | 11,959 | 35 |
| 158 | MANSFIELD | 2009 | 27.95 | 20,156,961 | 26,975,001 | 48,026,600 | 25,774 | 44 |
| 159 | BROOKLYN | 2009 | 23.43 | 9,758,964 | 12,546,486 | 22,935,553 | 8,280 | 29 |
| 160 | BRIDGEPORT | 2008 | 42.20 | 234,019,361 | 285,962,925 | 539,075,595 | 147,216 | 16 |

| | Municipality | YEAR LAST REVAL | 14/15 Rate | Inter_Gov_Rev_12/13 | | Tax_Rev | Total Revenue | 2013 Pop | area lmt |
|-----|--------------|-----------------|------------|---------------------|-----|-------------|---------------|----------|----------|
| 161 | NEW LONDON | 2013 | 38.00 | 37,310,111 | 44% | 41,465,307 | 84,162,657 | 27,545 | 6 |
| 162 | CANTERBURY | 2009 | 21.50 | 6,686,359 | 45% | 8,133,950 | 14,971,257 | 5,096 | 40 |
| 163 | NEW BRITAIN | 2012 | 49.00 | 103,939,000 | 45% | 114,381,000 | 230,986,000 | 72,939 | 13 |
| 164 | ANSONIA | 2012 | 38.61 | 29,957,368 | 46% | 32,175,591 | 65,567,716 | 19,020 | 6 |
| 165 | NEW HAVEN | 2011 | 41.55 | 234,142,830 | 46% | 230,988,343 | 507,023,591 | 130,660 | 19 |
| 166 | PUTNAM | 2009 | 15.07 | 11,313,912 | 47% | 9,462,249 | 24,142,205 | 9,465 | 20 |
| 167 | PLAINFIELD | 2012 | 28.36 | 22,456,817 | 48% | 22,460,749 | 47,189,996 | 15,228 | 42 |
| 168 | WINDHAM | 2013 | Not Avail. | 36,815,328 | 51% | 32,599,107 | 72,801,357 | 25,213 | 27 |
| 169 | HARTFORD | 2011 | 74.29 | 280,695,000 | 51% | 255,546,000 | 549,643,000 | 125,017 | 17 |

NEWTOWNS COMMERCIAL / INDUSTRIAL = 8%; STATE AVERAGE = 17%

Grand List Components

*** % of 10/1/12 Grand List Assessment ***

| | Oct. 1 2012 Grand List Assessment | Residen tial | Comm'l/ Indust'l/ Pub Util | Motor Vehicle | Personal | Other |
|--------------|---|-----------------|----------------------------------|------------------|----------|-------|
| ANDOVER | \$260,854,905 | 82.6% | 3.0% | 9.4% | 2.4% | 2.5% |
| ANSONIA | \$904,146,191 | 72.0% | 12.3% | 10.2% | 5.5% | 0.0% |
| ASHFORD | \$297,608,793 | 75.4% | 7.4% | 10.0% | 2.6% | 4.6% |
| AVON | \$2,708,176,170 | 78.3% | 11.8% | 6.3% | 3.4% | 0.2% |
| BARKHAMSTED | \$380,011,972 | 73.5% | 5.2% | 8.1% | 3.4% | 9.7% |
| BEACON FALLS | \$478,414,418 | 74.7% | 9.7% | 8.5% | 4.2% | 2.8% |
| BERLIN | \$2,232,806,100 | 61.5% | 17.2% | 8.7% | 10.9% | 1.7% |
| BETHANY | \$627,172,001 | 82.5% | 5.4% | 7.2% | 3.7% | 1.1% |
| BETHEL | \$1,882,206,735 | 66.7% | 16.1% | 7.4% | 8.2% | 1.6% |
| BETHLEHEM | \$411,307,912 | 80.9% | 6.2% | 8.0% | 1.9% | 3.0% |
| BLOOMFIELD | \$2,135,509,137 | 51.9% | 26.0% | 7.0% | 14.9% | 0.2% |
| BOLTON | \$486,817,810 | 80.5% | 5.0% | 8.2% | 2.2% | 4.0% |
| BOZRAH | \$228,706,840 | 60.8% | 14.2% | 10.2% | 11.2% | 3.6% |
| BRANFORD | \$3,524,625,127 | 74.4% | 14.2% | 6.1% | 4.6% | 0.6% |
| BRIDGEPORT | \$7,253,396,893 | 56.3% | 25.6% | 5.9% | 11.1% | 1.1% |
| BRIDGEWATER | \$388,278,074 | 87.5% | 1.1% | 4.4% | 1.0% | 6.1% |
| BRISTOL | \$3,990,620,930 | 58.6% | 20.7% | 9.1% | 10.7% | 0.9% |
| BROOKFIELD | \$2,201,852,892 | 70.8% | 15.6% | 6.3% | 5.3% | 2.0% |
| BROOKLYN | \$535,385,065 | 73.3% | 10.8% | 9.6% | 3.0% | 3.3% |
| BURLINGTON | \$943,797,671 | 83.8% | 1.8% | 8.4% | 1.3% | 4.8% |
| CANAAN | \$172,404,100 | 60.5% | 9.1% | 5.0% | 6.9% | 18.5% |
| CANTERBURY | \$388,247,657 | 78.7% | 4.4% | 9.6% | 2.1% | 5.1% |
| CANTON | \$1,138,218,630 | 76.2% | 12.9% | 7.0% | 3.6% | 0.2% |
| CHAPLIN | \$173,488,925 | 78.8% | 5.3% | 9.1% | 5.3% | 1.5% |
| CHESHIRE | \$2,936,048,458 | 72.6% | 13.9% | 7.6% | 5.1% | 0.7% |
| CHESTER | \$509,933,780 | 72.2% | 15.7% | 5.6% | 4.1% | 2.4% |
| CLINTON | \$1,508,606,922 | 77.6% | 11.1% | 6.1% | 4.0% | 1.1% |
| COLCHESTER | \$1,197,750,009 | 73.3% | 10.0% | 9.8% | 4.0% | 2.9% |

Note: For purposes of this chart, commercial property ("comm'l") includes apartments.
"Other" consists of vacant land, use assessment property and 10 mill forest land.

*** % of 10/1/12 Grand List Assessment ***

| | Oct. 1 2012 Grand List Assessment | Residen tial | Comm'l/ Indust'l/ Pub Util | Motor Vehicle | Personal | Other |
|---------------|---|-----------------|----------------------------------|------------------|----------|-------|
| COLEBROOK | \$186,330,780 | 79.2% | 7.2% | 6.5% | 6.0% | 1.1% |
| COLUMBIA | \$467,497,354 | 81.1% | 4.7% | 9.1% | 2.8% | 2.2% |
| CORNWALL | \$393,891,130 | 68.4% | 2.5% | 3.5% | 2.3% | 23.4% |
| COVENTRY | \$999,590,655 | 84.8% | 3.6% | 9.2% | 2.3% | 0.2% |
| CROMWELL | \$1,266,752,878 | 66.5% | 17.5% | 8.4% | 6.7% | 0.9% |
| DANBURY | \$7,059,377,127 | 54.7% | 28.3% | 6.8% | 7.9% | 2.3% |
| DARIEN | \$8,892,874,520 | 86.1% | 7.7% | 2.6% | 1.8% | 1.8% |
| DEEP RIVER | \$499,568,917 | 76.5% | 9.4% | 6.6% | 5.3% | 2.1% |
| DERBY | \$751,508,652 | 66.8% | 17.6% | 8.4% | 5.6% | 1.6% |
| DURHAM | \$760,858,737 | 65.9% | 5.1% | 8.0% | 6.5% | 14.5% |
| EAST GRANBY | \$634,565,539 | 58.7% | 15.1% | 8.2% | 14.7% | 3.3% |
| EAST HADDAM | \$851,695,057 | 81.5% | 4.9% | 8.4% | 2.2% | 3.0% |
| EAST HAMPTON | \$1,133,427,886 | 80.4% | 5.6% | 8.6% | 2.4% | 3.1% |
| EAST HARTFORD | \$2,931,215,678 | 50.0% | 25.6% | 8.9% | 14.7% | 0.9% |
| EAST HAVEN | \$1,996,768,886 | 71.5% | 16.1% | 8.3% | 2.6% | 1.5% |
| EAST LYME | \$2,064,155,868 | 81.1% | 8.1% | 6.1% | 2.3% | 2.4% |
| EAST WINDSOR | \$963,819,567 | 51.4% | 29.0% | 10.0% | 8.6% | 0.9% |
| EASTFORD | \$172,010,913 | 74.6% | 6.2% | 8.2% | 7.5% | 3.5% |
| EASTON | \$1,327,494,203 | 89.8% | 2.7% | 5.7% | 1.1% | 0.7% |
| ELLINGTON | \$1,293,077,667 | 74.1% | 11.7% | 9.1% | 4.3% | 0.7% |
| ENFIELD | \$2,884,022,287 | 62.3% | 21.0% | 8.8% | 6.9% | 1.2% |
| ESSEX | \$1,135,512,799 | 77.3% | 13.8% | 5.5% | 3.4% | 0.1% |
| FAIRFIELD | \$10,941,783,881 | 81.9% | 10.4% | 4.4% | 2.5% | 0.9% |
| FARMINGTON | \$3,529,908,540 | 63.0% | 24.0% | 6.3% | 6.6% | 0.3% |
| FRANKLIN | \$217,971,045 | 59.4% | 18.1% | 8.7% | 7.2% | 6.5% |
| GLASTONBURY | \$3,832,330,378 | 72.5% | 15.2% | 7.3% | 4.0% | 1.1% |
| GOSHEN | \$520,462,590 | 81.5% | 3.9% | 5.8% | 1.8% | 7.1% |
| GRANBY | \$958,094,420 | 75.5% | 4.8% | 9.0% | 2.3% | 8.5% |
| GREENWICH | \$30,870,296,450 | 78.6% | 14.9% | 2.4% | 2.1% | 1.9% |

Grand List Components

| | Oct. 1 2012 | | *** % of 10/1/12 Grand List Assessment *** | | | | |
|--------------|-----------------------|----------------|--|---------------|----------|-------|--|
| | Grand List Assessment | Resident total | Comm'l/ Indust'l/ Pub Util | Motor Vehicle | Personal | Other | |
| GRISWOLD | \$702,683,326 | 76.7% | 7.4% | 10.5% | 2.5% | 3.0% | |
| GROTON | \$4,075,380,941 | 54.3% | 28.1% | 5.3% | 10.3% | 1.9% | |
| GUILFORD | \$3,515,896,964 | 85.1% | 6.9% | 5.1% | 2.1% | 0.7% | |
| HADDAM | \$902,819,095 | 76.7% | 5.9% | 7.4% | 6.3% | 3.7% | |
| HAMDEN | \$4,112,725,026 | 69.1% | 19.2% | 7.6% | 3.9% | 0.2% | |
| HAMPTON | \$158,364,447 | 81.6% | 1.5% | 9.9% | 2.3% | 4.7% | |
| HARTFORD | \$3,582,979,216 | 20.2% | 49.2% | 8.5% | 19.9% | 2.2% | |
| HARTLAND | \$195,609,120 | 77.0% | 8.9% | 8.5% | 3.1% | 2.5% | |
| HARWINTON | \$569,472,871 | 78.8% | 2.7% | 8.8% | 3.1% | 6.6% | |
| HEBRON | \$776,032,135 | 83.8% | 3.2% | 9.0% | 1.9% | 2.0% | |
| KENT | \$673,671,155 | 79.5% | 6.8% | 3.7% | 2.0% | 7.9% | |
| KILLINGLY | \$1,765,102,163 | 45.5% | 22.7% | 5.9% | 22.4% | 3.4% | |
| KILLINGWORTH | \$718,292,757 | 86.8% | 3.0% | 7.6% | 1.4% | 1.2% | |
| LEBANON | \$681,957,590 | 80.4% | 3.1% | 8.1% | 5.6% | 2.9% | |
| LEDYARD | \$1,138,276,000 | 77.0% | 5.9% | 8.8% | 5.6% | 2.8% | |
| LIBSON | \$385,600,049 | 57.5% | 21.8% | 8.0% | 8.8% | 3.9% | |
| LITCHFIELD | \$1,113,401,140 | 77.8% | 10.0% | 6.5% | 2.8% | 2.9% | |
| LYME | \$609,828,309 | 90.4% | 0.9% | 3.6% | 1.0% | 4.2% | |
| MADISON | \$3,468,303,654 | 87.8% | 5.1% | 4.5% | 1.5% | 1.2% | |
| MANCHESTER | \$4,027,045,764 | 53.0% | 29.3% | 8.2% | 9.5% | 0.0% | |
| MANSFIELD | \$1,017,258,413 | 73.0% | 15.0% | 7.4% | 3.9% | 0.7% | |
| MARLBOROUGH | \$569,536,815 | 84.1% | 5.2% | 8.8% | 1.8% | 0.1% | |
| MERIDEN | \$3,448,985,028 | 58.0% | 23.9% | 8.4% | 9.3% | 0.3% | |
| MIDDLEBURY | \$931,401,445 | 72.5% | 11.6% | 7.0% | 4.9% | 4.0% | |
| MIDDLEFIELD | \$419,146,070 | 75.6% | 8.4% | 7.9% | 7.7% | 0.4% | |
| MIDDLETOWN | \$3,738,096,735 | 55.3% | 20.7% | 7.2% | 14.1% | 2.7% | |
| MILFORD | \$6,583,930,018 | 65.2% | 21.4% | 5.6% | 6.8% | 1.0% | |
| MONROE | \$2,325,147,159 | 76.8% | 10.4% | 6.8% | 3.6% | 2.5% | |

Note: For purposes of this chart, commercial property ("comm'l") includes apartments.
 "Other" consists of vacant land, use assessment property and 10 mill forest land.

| | Oct. 1 2012 | | *** % of 10/1/12 Grand List Assessment *** | | | | |
|------------------|-----------------------|----------------|--|---------------|----------|-------|--|
| | Grand List Assessment | Resident total | Comm'l/ Indust'l/ Pub Util | Motor Vehicle | Personal | Other | |
| MONTVILLE | \$1,285,888,896 | 66.7% | 14.0% | 9.3% | 9.8% | 0.2% | |
| MORRIS | \$354,490,278 | 83.1% | 3.8% | 5.2% | 1.9% | 6.0% | |
| NAUGATUCK | \$1,611,572,549 | 66.5% | 14.8% | 10.6% | 6.8% | 1.2% | |
| NEW BRITAIN | \$2,553,699,492 | 56.5% | 23.4% | 10.5% | 9.1% | 0.5% | |
| NEW CANAAN | \$8,302,535,878 | 89.7% | 5.0% | 3.0% | 0.8% | 1.5% | |
| NEW FAIRFIELD | \$1,693,093,096 | 89.6% | 2.7% | 6.6% | 1.0% | 0.0% | |
| NEW HARTFORD | \$728,515,984 | 78.3% | 5.0% | 7.6% | 4.4% | 4.7% | |
| NEW HAVEN | \$6,277,434,638 | 44.2% | 38.9% | 5.7% | 10.5% | 0.6% | |
| NEW LONDON | \$1,765,640,254 | 47.9% | 39.8% | 5.6% | 5.9% | 0.7% | |
| NEW MILFORD | \$2,960,793,350 | 68.5% | 13.4% | 7.0% | 6.2% | 4.8% | |
| NEWINGTON | \$2,615,812,716 | 62.1% | 21.0% | 8.2% | 7.8% | 0.9% | |
| NEWTOWN | \$3,066,819,890 | 78.2% | 8.0% | 7.4% | 3.9% | 2.4% | |
| NORFOLK | \$310,880,350 | 70.0% | 3.4% | 4.5% | 2.2% | 20.0% | |
| NORTH BRANFORD | \$1,282,667,618 | 73.4% | 12.6% | 8.7% | 4.2% | 1.0% | |
| NORTH CANAAN | \$339,457,170 | 45.6% | 23.1% | 6.8% | 16.5% | 8.0% | |
| NORTH HAVEN | \$2,931,983,412 | 61.9% | 21.6% | 7.2% | 9.1% | 0.2% | |
| NORTH STONINGTON | \$630,101,338 | 70.2% | 10.3% | 7.9% | 5.6% | 6.1% | |
| NORWALK | \$12,890,404,109 | 67.6% | 21.2% | 4.6% | 5.6% | 0.9% | |
| NORWICH | \$2,457,677,290 | 62.1% | 22.1% | 7.9% | 5.7% | 2.2% | |
| NORTH LYME | \$1,612,740,033 | 87.6% | 4.4% | 4.3% | 1.9% | 1.8% | |
| OLD SAYBROOK | \$2,505,558,054 | 81.1% | 11.0% | 3.6% | 2.5% | 1.9% | |
| ORANGE | \$1,906,330,698 | 63.6% | 21.7% | 6.7% | 6.0% | 2.0% | |
| OXFORD | \$1,425,292,635 | 76.1% | 6.4% | 7.6% | 6.7% | 3.1% | |
| PLAINFIELD | \$891,818,800 | 57.6% | 21.6% | 9.5% | 8.5% | 2.8% | |
| PLAINVILLE | \$1,375,221,540 | 58.8% | 22.1% | 9.8% | 7.3% | 2.0% | |
| PLYMOUTH | \$765,110,082 | 72.7% | 7.3% | 10.7% | 3.6% | 5.6% | |
| POMFRET | \$363,489,118 | 76.7% | 7.6% | 8.4% | 3.9% | 3.4% | |
| PORTLAND | \$802,900,480 | 73.8% | 9.5% | 8.6% | 4.6% | 3.6% | |
| PRESTON | \$384,022,681 | 74.5% | 5.7% | 9.4% | 5.8% | 4.6% | |

Grand List Components

| | *** % of 10/1/12 Grand List Assessment *** | | | | | |
|---------------|--|-----------------|---------------------------------|------------------|-------------------|-------|
| | Oct. 1 2012 Grand List Assessment | Residen tial | Comm'l/ Industr/ Pub Util | Motor Vehicle | Personal Other | |
| PROSPECT | \$816,473,204 | 78.2% | 7.5% | 9.3% | 4.2% | 0.8% |
| PUTNAM | \$652,629,595 | 55.7% | 23.5% | 8.3% | 9.8% | 2.5% |
| REDDING | \$1,627,581,683 | 80.1% | 7.7% | 5.4% | 4.4% | 2.3% |
| RIDGEFIELD | \$4,692,754,721 | 80.5% | 10.1% | 5.1% | 3.2% | 1.1% |
| ROCKY HILL | \$2,180,061,019 | 60.4% | 26.7% | 7.2% | 5.4% | 0.3% |
| ROXBURY | \$695,022,600 | 87.3% | 0.4% | 3.8% | 0.9% | 7.6% |
| SALEM | \$363,625,921 | 79.0% | 5.2% | 8.9% | 3.3% | 3.7% |
| SALISBURY | \$1,159,770,040 | 69.4% | 4.5% | 3.0% | 1.8% | 21.3% |
| SCOTLAND | \$128,945,430 | 85.5% | 1.1% | 7.5% | 2.7% | 3.1% |
| SEYMOUR | \$1,233,443,605 | 74.0% | 10.2% | 8.8% | 5.1% | 1.8% |
| SHARON | \$854,270,356 | 82.9% | 5.2% | 2.9% | 1.8% | 7.2% |
| SHELTON | \$4,550,467,410 | 64.6% | 19.9% | 6.8% | 8.5% | 0.3% |
| SHERMAN | \$766,365,183 | 92.3% | 0.7% | 4.4% | 1.1% | 1.5% |
| SIMSBURY | \$2,250,841,690 | 74.5% | 12.6% | 8.0% | 4.0% | 0.9% |
| SOMERS | \$843,691,079 | 80.3% | 5.1% | 9.0% | 2.8% | 2.9% |
| SOUTH WINDSOR | \$2,577,878,996 | 63.4% | 17.0% | 8.0% | 10.0% | 1.6% |
| SOUTHBURY | \$2,107,309,399 | 70.8% | 14.7% | 7.2% | 5.4% | 1.9% |
| SOUTHINGTON | \$3,817,247,724 | 70.0% | 13.3% | 9.2% | 5.9% | 1.7% |
| SPRAGUE | \$175,436,401 | 63.1% | 10.3% | 10.5% | 10.4% | 5.8% |
| STAFFORD | \$812,270,351 | 69.2% | 8.3% | 10.0% | 9.4% | 3.0% |
| STAMFORD | \$19,115,110,364 | 56.2% | 33.3% | 4.4% | 6.1% | 0.0% |
| STERLING | \$233,607,201 | 63.6% | 5.8% | 10.5% | 10.3% | 9.7% |
| STONINGTON | \$2,615,191,098 | 72.9% | 15.1% | 5.0% | 4.1% | 2.9% |
| STRATFORD | \$4,770,175,005 | 66.2% | 16.1% | 6.6% | 9.6% | 1.4% |
| SUFIELD | \$1,451,774,332 | 79.4% | 7.6% | 7.4% | 4.8% | 0.8% |
| THOMASTON | \$554,112,948 | 62.9% | 12.6% | 10.0% | 10.7% | 3.8% |
| THOMPSON | \$627,214,354 | 77.1% | 5.2% | 10.2% | 3.8% | 3.5% |
| TOLLAND | \$1,307,091,959 | 81.1% | 6.8% | 9.2% | 2.4% | 0.4% |
| TORRINGTON | \$2,423,312,925 | 65.1% | 17.4% | 8.6% | 7.2% | 1.7% |

Note: For purposes of this chart, commercial property ("comm'l") includes apartments.
"Other" consists of vacant land, use assessment property and 10 mill forest land.

| | *** % of 10/1/12 Grand List Assessment *** | | | | | |
|--------------------|--|-----------------|---------------------------------|------------------|-------------------|-------------|
| | Oct. 1 2012 Grand List Assessment | Residen tial | Comm'l/ Industr/ Pub Util | Motor Vehicle | Personal Other | |
| TRUMBULL | \$4,484,853,623 | 69.3% | 18.1% | 6.0% | 5.9% | 0.7% |
| UNION | \$99,086,144 | 76.9% | 6.0% | 7.8% | 3.2% | 6.0% |
| VERNON | \$1,752,096,555 | 64.7% | 20.5% | 10.1% | 4.3% | 0.4% |
| VOLUNTTOWN | \$201,105,834 | 80.1% | 4.4% | 9.0% | 3.1% | 3.4% |
| WALLINGFORD | \$4,398,223,525 | 61.5% | 19.3% | 7.5% | 10.8% | 0.8% |
| WARREN | \$343,638,870 | 61.8% | 1.5% | 3.9% | 1.1% | 31.7% |
| WASHINGTON | \$1,256,444,990 | 74.5% | 3.9% | 2.9% | 1.6% | 17.1% |
| WATERBURY | \$4,207,938,751 | 49.4% | 28.5% | 9.3% | 11.6% | 1.2% |
| WATERFORD | \$3,240,454,110 | 43.1% | 26.5% | 4.5% | 24.4% | 1.6% |
| WATERTOWN | \$2,006,803,667 | 73.0% | 11.9% | 8.7% | 6.5% | 0.0% |
| WEST HARTFORD | \$5,953,475,080 | 73.6% | 15.7% | 6.8% | 3.4% | 0.5% |
| WEST HAVEN | \$2,869,784,194 | 69.6% | 17.2% | 8.8% | 3.7% | 0.7% |
| WESTBROOK | \$1,170,648,367 | 73.7% | 12.7% | 4.6% | 5.5% | 3.6% |
| WESTON | \$2,662,116,322 | 93.8% | 1.0% | 4.3% | 0.8% | 0.0% |
| WESTPORT | \$9,806,678,549 | 80.7% | 12.0% | 3.2% | 2.9% | 1.3% |
| WETHERSFIELD | \$2,349,232,910 | 77.2% | 12.4% | 7.5% | 2.9% | 0.0% |
| WILLINGTON | \$481,868,009 | 69.0% | 16.1% | 8.5% | 3.3% | 3.1% |
| WILTON | \$4,285,537,660 | 74.4% | 14.5% | 4.5% | 5.7% | 0.9% |
| WINCHESTER | \$710,836,697 | 69.4% | 11.9% | 9.3% | 6.9% | 2.5% |
| WINDHAM | \$1,006,843,960 | 55.2% | 17.4% | 9.4% | 9.3% | 8.7% |
| WINDSOR | \$3,231,615,610 | 50.7% | 27.1% | 6.1% | 15.4% | 0.7% |
| WINDSOR LOCKS | \$1,410,980,309 | 45.4% | 23.7% | 12.5% | 18.4% | 0.0% |
| WOLCOTT | \$1,280,403,927 | 78.5% | 6.6% | 9.7% | 3.2% | 2.1% |
| WOODBRIDGE | \$1,205,125,560 | 80.9% | 6.5% | 6.9% | 4.4% | 1.4% |
| WOODBURY | \$1,243,892,334 | 79.8% | 8.4% | 6.7% | 2.1% | 3.0% |
| WOODSTOCK | \$683,371,370 | 79.7% | 4.7% | 8.8% | 3.7% | 3.1% |
| ** Total ** | \$375,388,887,965 | 69.3% | 16.9% | 6.2% | 5.9% | 1.7% |

BUDGET > EXPENDITURES > \$110,000,000 > ANNUAL AMOUNT REQUIRED TO OPERATE TOWN
 RESOURCES > REVENUES > \$110,000,000 > ANNUAL AMOUNT NEEDED TO FUND OPERATIONS

RESOURCES:

- STATE ASSISTANCE \$15,000,000
 - OTHER REVENUES \$ 5,000,000
 - REQUIRED TAX LEVY \$90,000,000 (to simplify things we are assuming a 100% tax collection rate)
- \$110,000,000

QUESTION: HOW DO WE APPORTION THE TAX LEVY AMONG THE RESIDENTS?

ANSWER: WE APPORTION THE REQUIRED TAX LEVY (\$90,000,000) BY THE AMOUNT OF EACH RESIDENTS ASSESSED PROPERTY VALUE. THE HIGHER THE PROPERTY VALUE, THE HIGHER THE TAX.

- A MILL RATE IS AN AMOUNT OF TAX LEVY PER \$1,000 OF ASSESSED PROPERTY.
- THE MILL RATE IS CALCULATED BY DIVIDING THE TAX LEVY BY THE TOTAL ASSESSED PROPERTY VALUE (TOWN WIDE) DIVIDED BY A 1,000. LETS ASSUME A TOTAL ASSESSEMENT OF \$3,000,000,000.
- SO: $\$90,000,000 / (\$3,000,000,000 / 1,000) = 30.00$; MILL RATE = 30.00
- LETS TEST IT: FOR EVERY 1,000 OF ASSESSED PROPERTY ($\$3,000,000,000 / 1,000$) = 3,000,000; MULTIPLY BY 30.00 = $\$90,000,000$ = TOTAL TAX LEVY.

PROPERTY VALUES ARE RE-VALUED EVERY FIVE YEARS (REVALUATION).

WHY: BECAUSE OVER TIME PROPERTY VALUES CHANGE AND MORE IMPORTANTLY PROPERTY VALUES CHANGE DISPROPORTIONATELY TO EACH OTHER (FOR VARIOUS REASONS).

EXAMPLE:

TWO HOUSES – DIFFERENT AREAS OF TOWN:

*Areas of town become more desirable.
*Commercial property becomes more valuable than residential (visa versa).
*Types of homes become more popular.

HOUSE 1 - ASSESSED VALUE = 250,000

HOUSE 2 ASSESSED VALUE = 250,000

- USING A MILL RATE OF 30.00 BOTH HOUSES PAY A TAX BILL OF \$7,500 ANNUALLY
 $(250,000/1,000) * 30.00 = 7,500.$

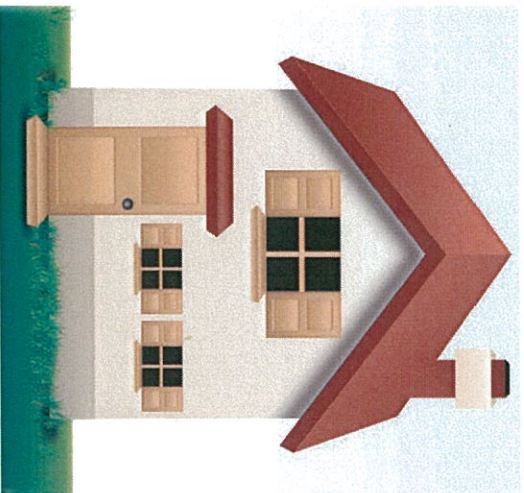
REVALUATION (FIVE YEARS LATER):

HOUSE 1 - ASSESSED VALUE = 350,000

HOUSE 2 ASSESSED VALUE = 300,000

- USING A MILL RATE OF 25.00 – HOUSE 1 PAY A TAX BILL OF \$8,750 ANNUALLY & HOUSE 2 PAY A TAX BILL OF \$7,500.
 $(350,000/1,000) * 25.00 = 8,750.$ $(300,000/1,000) * 25.00 = 7,500.$

*****AFTER REVALUATION BOTH HOUSES ARE PAYING A PROPORTIONAL SHARE OF THE TOTAL TAXES ACCORDING TO THEIR ASSESSED VALUES.**



Fair Market Value (FMV) on October 1, 2012 = \$325,000; Assessed value = 70% of FMV = \$227,500.

We use assessed values to apportion the total tax levy over the whole town. Residents share in the tax levy according to the value of their house.

In the example above:

- One house in town.
- Tax levy = \$7,000
- Mill rate = 7,000 divided by 227.500 = 30.77 (test: $227,500/1,000 * 30.77 = \$7,000$)
- Or: what % of 227,500 will give you 7,000. Answer: 3.077% (one decimal place to the right will bring you to the mill rate.