# CHART OF TAX ADJUSTMENT METHODS AND PAYMENT DATES FOR ALL CONNECTICUT TOWNS

## **Connecticut Real Property Tax Adjustments – Influences and Procedures**

The method of adjusting Connecticut real property taxes at the time of a property transfer differs from town to town. Local procedure depends on several factors including historical practice, frequency of payment to the tax collector, and voluntary bar association customs. This chart reflects changes through the Grand List Year October 1, 2022.

Two Calculation Methods Used: Today, taxes in Connecticut towns are calculated using one of two calculation methods: (1) Uniform Fiscal Year (UFY) in which payments pursuant to an October Grand List cover the period from July 1st of the following year through June 30th of the second year following the October assessment; or (2) Assessment Year (AY), in which payments made pursuant to an October Grand List cover the period from the date of the assessment, October 1st, through September 30th of the following year. Conn. Gen. Stat. § 7-382 provides that all municipalities must adopt the Uniform Fiscal Year method by July 1, 1993, or be subject to a forfeiture of the state grants-in-aid program. Such forfeiture may be waived by the state. At the date of this publication, the towns of Wallingford and Meriden are the only towns that follow the Assessment Year method.

#### **EXAMPLES OF TAX ADJUSTMENT METHODS**

# UNIFORM FISCAL YEAR (UFY METHOD) (All Towns <u>Except</u> Wallingford and Meriden) One Payment Town

Example: Grand List of October 1, 2022. The July 1, 2023 payment covers from July 1, 2023 through June 30, 2024. If taxes are current, then an adjustment in favor of Seller should be made from the day of closing through June 30, 2024. If taxes have not been paid, then an adjustment in favor of Buyer should be made from July 1, 2023 to the day of closing.

### **ANNUAL TOWNS (7/1 payment)**

Bolton Lyme Warren Winds	Bolton	Lyme	Warren	Windsor
--------------------------	--------	------	--------	---------

#### Two Payment Town

Example: Grand List of October 1, 2022. The first payment is due July 1, 2023 and covers from July 1, 2023 through December 31, 2023. The second payment is due January 1, 2024 and covers from January 1, 2024 through June 30, 2024. For closings between July 1, 2023 and December 31, 2023, if the first payment has been paid, then an adjustment in favor of Seller should be made from day of closing through December 31, 2023. If the first payment has not been paid, then an adjustment in favor of Buyer should be made from July 1, 2023 through the day of closing. For closings between January 1, 2024 and June 30, 2024, if the second payment has been paid, then an adjustment in favor of Seller should be made from day of closing through June 30, 2024. If the second payment has not been paid, an adjustment in favor of Buyer should be made from January 1, 2024 through the day of closing.

#### SEMIANNUAL TOWNS (7/1 and 1/1 payments)

Ashford	Brookfield	Cromwell	Ellington	Hampton	Marlborough
Avon	Burlington	Darien	Enfield	Hartford	Middlebury
Ansonia	Canaan	Deep River	Essex	Hartland	Middlefield
Barkhamsted	Canterbury	Derby	Farmington	Harwinton	Middletown
Beacon Falls	Canton	Durham	Franklin	Hebron	Milford
Berlin	Chaplin	East Granby	Glastonbury	Kent	Monroe
Bethany	Cheshire	East Haddam	Goshen	Killingworth	Montville
Bethlehem	Chester	East Hampton	Granby	Lebanon	Morris
Bloomfield	Clinton	East Hartford	Greenwich	Ledyard	Naugatuck
Bozrah	Colchester	East Haven	Griswold	Lisbon	New Britain
Branford	Colebrook	East Lyme	Groton	Litchfield	New Canaan
Bridgeport	Columbia	East Windsor	Guilford	Madison	New Fairfield
Bridgewater	Cornwall	Eastford	Haddam	Manchester	New Hartford
Bristol	Coventry	Easton	Hamden	Mansfield	New Haven

New London	Orange	Salem	Sterling	Waterbury	Wolcott
New Milford	Oxford	Scotland	Stonington	Waterford	Woodbridge
Newington	Plainfield	Seymour	Stratford	Watertown	Woodbury
Newtown	Plainville	Shelton	Suffield	West Hartford	Woodstock
Norfolk	Plymouth	Sherman	Thomaston	West Haven	
North Branford	Pomfret	Simsbury	Thompson	Westbrook	
North Canaan	Portland	Somers	Tolland	Weston	
North Haven	Preston	South Windsor	Torrington	Wethersfield	
No. Stonington	Prospect	Southbury	Union	Willington	
Norwalk	Putnam	Southington	Vernon	Wilton	
Norwich	Redding	Sprague	Voluntown	Winchester	
Old Lyme	Rocky Hill	Stafford	Wallingford*	Windham	
Old Saybrook	Roxbury	Stamford	Washington	Windsor Locks	

# Four Payment Town

Example: Grand List of October 1, 2022. The first payment is due July 1, 2023 and covers July 1, 2023 through September 30, 2023. The second payment is due October 1, 2023 and covers October 1, 2023 through December 31, 2023. The third payment is due January 1, 2024 and covers January 1, 2024 through March 31, 2024. The last payment is due April 1, 2024 and covers April 1, 2024 through June 30, 2024. Assuming that the taxes are current for each payment period, then for closings between July 1, 2023 and September 30, 2023, an adjustment in favor of Seller should be made from the day of closing through September 30, 2023; for closings between October 1, 2023 and December 31, 2023, an adjustment in favor of Seller should be made from the day of closing through December 31, 2023; for closings between January 1, 2024 and March 31, 2024, an adjustment in favor of Seller should be made from the day of closing through March 31, 2024; and for closings between April 1, 2024 and June 30, 2024, an adjustment in favor of Seller should be made from the day of closing through June 30, 2024. If the taxes have not been paid for any given tax period, an adjustment in favor of Buyer should be made from the first day of the unpaid tax period through the day of closing.

# **QUARTERLY TOWNS (7/1, 10/1, 1/1 & 4/1 payments)**

Andover	Brooklyn	Fairfield	Meriden**	Salisbury	Trumbull
Bethel	Danburv	Killingly	Ridgefield	Sharon	Westport

# ASSESSMENT YEAR (AY METHOD) (Towns of Wallingford and Meriden Only)

\*Wallingford Tax Adjustment Method - Wallingford is an AY town that collects taxes twice a year. For example, on the Grand List of October 1, 2022, the first payment is due July 1, 2023 and covers the period from October 1, 2022 through March 31, 2023. The second payment is due January 1, 2024 and covers the period of April 1, 2023 through September 30, 2023. If the taxes are current, for closings between July 1, 2023 and December 31, 2023, an adjustment in favor of Buyer should be made from April 1, 2023 through day of closing; for closings between January 1, 2024 and June 30, 2024, an adjustment in favor of Buyer should be made from October 1, 2023 through day of closing. If the taxes are not current, an adjustment in favor of Buyer should be made from the first day of the unpaid tax period through the day of closing.

\*\*Meriden Tax Adjustment Method - Meriden is an AY town that collects taxes four times per year. For example, on the Grand List of October 1, 2022, the first payment is due July 1, 2023, and covers the period from October 1, 2022 through December 31, 2022. The second payment is due October 1, 2023 and covers January 1, 2023 through March 31, 2023. The third payment is due January 1, 2024 and covers April 1, 2023 through June 30, 2023. The last payment is due April 1, 2024 and covers July 1, 2023 through September 30, 2023. If the taxes are current, for closings between July 1, 2023 and September 30, 2023, an adjustment in favor of Buyer should be made from January 1, 2023 through day of closing. For closings between October 1, 2023 and December 31, 2023, an adjustment in favor of Buyer should be made from April 1, 2023 through day of closing. For closings between January 1, 2024 and March 31, 2024, an adjustment in favor of Buyer should be made from October 1, 2023 through day of closing. For closings between April 1, 2024 and June 30, 2024, an adjustment in favor of Buyer should be made from October 1, 2023 through day of closing. If the taxes are not current, an adjustment in favor of Buyer should be made from the first day of the unpaid tax period through the day of closing.