

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	Danbury	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 July 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.