

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, 2023.

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 Except Wallingford and Meriden)

One Payment Town

Example: Grand List of October 1, 2023. The July 1, 2024 payment covers from July 1, 2024 through June 30, 2025. If taxes are current, then an adjustment in favor of Seller should be made from the day of closing through June 30, 2025. If taxes have not been paid, then an adjustment in favor of Buyer should be made from July 1, 2024 to the day of closing.

ANNUAL TOWNS (7/1 Payment)

Bolton

Lyme

Warren

Windsor

Two Payment Town

Example: Grand List of October 1, 2023. The first payment is due July 1, 2024 and covers from July 1, 2024 through December 31, 2024. The second payment is due January 1, 2025 and covers from January 1, 2025 through June 30, 2025. For closings between July 1, 2024 and December 31, 2024, if the first payment has been paid, then an adjustment in favor of Seller should be made from day of closing through December 31, 2024. If the first payment has not been paid, then an adjustment in favor of Buyer should be made from July 1, 2024 through the day of closing. For closings between January 1, 2025 and June 30, 2025, if the second payment has been paid, then an adjustment in favor of Seller should be made from day of closing through June 30, 2025. If the second payment has not been paid, an adjustment in favor of Buyer should be made from January 1, 2025 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	Milford
Bethany	Cheshire	East Haddam	Goshen	Killingworth	Monroe
Bethlehem	Chester	East Hampton	Granby	Lebanon	Montville
Bloomfield	Clinton	East Hartford	Greenwich	Ledyard	Morris
Bozrah	Colchester	East Haven	Griswold	Lisbon	Naugatuck
Branford	Colebrook	East Lyme	Groton	Litchfield	New Britain
Bridgeport	Columbia	East Windsor	Guilford	Madison	New Canaan
Bridgewater	Cornwall	Eastford	Haddam	Manchester	New Fairfield
Bristol	Coventry	Easton	Hamden	Mansfield	New Hartford

SEMIANNUAL TOWNS (7/1 & 1/1 Payments)

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

Four Payment Town

Example: Grand List of October 1, 2023. The first payment is due July 1, 2024, and covers July 1, 2024 through September 30, 2024. The second payment is due October 1, 2024, and covers October 1, 2024 through December 31, 2024. The third payment is due January 1, 2025, and covers January 1, 2025 through March 31, 2025. The last payment is due April 1, 2025, and covers April 1, 2025 through June 30, 2025. Assuming that the taxes are current for each payment period, then for closings between July 1, 2024 and September 30, 2024, an adjustment in favor of Seller should be made from the day of closing through September 30, 2024; for closings between October 1, 2024 and December 31, 2024, an adjustment in favor of Seller should be made from the day of closing through December 31, 2024; for closings between January 1, 2025 and March 31, 2025, an adjustment in favor of Seller should be made from the day of closing through March 31, 2025; and for closings between April 1, 2025 and June 30, 2025, an adjustment in favor of Seller should be made from the day of closing through June 30, 2025. 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, 2023, the first payment is due July 1, 2024 and covers the period from October 1, 2023 through March 31, 2024. The second payment is due January 1, 2025 and covers the period of April 1, 2024 through September 30, 2024. If the taxes are current, for closings between July 1, 2024 and December 31, 2024, an adjustment in favor of Buyer should be made from April 1, 2024 through day of closing; for closings between January 1, 2025 and June 30, 2025, an adjustment in favor of Buyer should be made from October 1, 2024 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, 2023, the first payment is due July 1, 2024, and covers the period from October 1, 2023 through December 31, 2023. The second payment is due October 1, 2024 and covers January 1, 2024 through March 31, 2024. The third payment is due January 1, 2025 and covers April 1, 2024 through June 30, 2024. The last payment is due April 1, 2025 and covers July 1, 2024 through September 30, 2024. If the taxes are current, for closings between July 1, 2024 and September 30, 2024, an adjustment in favor of Buyer should be made from January 1, 2024 through day of closing. For closings between October 1, 2024 and December 31, 2024, an adjustment in favor of Buyer should be made from April 1, 2024 through day of closing. For closings between January 1, 2025 and March 31, 2025, an adjustment in favor of Buyer should be made from July 1, 2024 through day of closing. For closings between April 1, 2025 and June 30, 2025, an adjustment in favor of Buyer should be made from October 1, 2024 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.

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