



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. [www.vantageonetax.com](http://www.vantageonetax.com)

Guidelines - General	Connecticut (CT) Summary Calendar
General Information	General Information
Lien Date:	October 1
Assessment Notice Date:	On or before the 10th day following the date on which the grand list abstract is signed and attested to by the assessor.
Valuation Methodology:	Fair market value
State websites:	<a href="http://www.caa0.com">www.caa0.com</a>
How often is the reassessment:	Real estate must be revalued in the year designated in C.G.S. Municipalities must revalue real estate every four years thereafter.
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	70%
Real Estate Rendition Due:	Annual Income and Expenses Report - Due June 1
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	L. 2012, H5035 (P.A. 12-157), effective 10/01/2012, provides that new construction completed after any assessment date will be liable for the payment of municipal taxes based on the assessed value of such completed new construction from the date the certificate of occupancy is issued or the date on which such new construction is first used for the purpose for which same was constructed, whichever is the earlier, prorated for the assessment year in which the new construction is completed.
Assessment Phase-In Provisions:	Connecticut offers towns and cities coming through the 5-year revaluation to phase in assessment over a five year or less time frame.
Pollution Control Taxable:	Exempt if approved by Commissioner of Environmental Protection
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes, absent a specific exemption.
Assessment Ratios:	70%
Personal Property Rendition Due:	November 1
Extension allowed (length and how file):	Varies by juris. 45 Days maximum, if permitted by jurisdiction.
File Rendition With:	City or township
Inventory Taxable:	Exempt
raw materials	Exempt



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<b>work in progress</b>	Exempt
<b>finished goods</b>	Exempt
<b>Freeport Exemption:</b>	N/A
<b>Freeport Exemption Application Deadline:</b>	N/A
<b>Licensed Motor Vehicles Taxable:</b>	No, subject to an exise tax.
<b>Licensed Motor Vehicles Reported on Rendition:</b>	No
<b>Unlicensed Motor Vehicles Taxable:</b>	Yes
<b>Unlicensed Motor Vehicles Reported on Rendition:</b>	Yes
<b>Leased Equipment Taxable:</b>	
<b>Software Taxable:</b>	Yes, only if bundled with hardware
<b>Abatements/Exemptions:</b>	Connecticut offers 5-7 year exemptions on real estate and personal property if located in State designated "Distressed Municipality" area. Must file yearly for this exemption. State also offers a 5-year exemption on new or newly acquired machinery and equipment used in manufacturing.
<b>Intangible Property Taxable:</b>	If applied for and approved by the Office of Policy and Management, purchases of new machinery and equipment in a manufacturing facility after October 1, 1990 can be exempt from taxation for a period of four (4) years.
<b>Omitted Personal Property:</b>	During the assmt period, assessor must add any property they have reason to believe has been omitted form the declaration. The assessed value of the added property is increased by 25%. Within 3 years after assmt date, omitted property may be added to a declaration followin an audit.
<b>Construction Work in Progress Taxable:</b>	Assessment is made on a prorated basis for construction completed after the assessment date.
<b>Pollution Control Taxable:</b>	Exempt if approved by Commissioner of Environmental Protection
<b>air</b>	
<b>water</b>	
<b>Relevant citations for landmark property tax decisions:</b>	
<b>Tax Bill Payment Information</b>	<b>Tax Bill Payment Information</b>
<b>Payment Dates:</b>	Fixed Locally
<b>Discounts</b>	Connecticut General Statutes does not offer discounts for early payments; however, some cities/towns may offer discounts through special acts or charters.
<b>Payment Options</b>	None
<b>Appeal Information</b>	<b>Appeal Information</b>



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<b>Dates Notice of Values typically mailed:</b>	On January 31 of each year the assessor files the grand list for taxpayer review. The assessor gives notice of the final valuation directly to each taxpayer only if the assessor increases the value of that taxpayer's property from the value submitted in that taxpayer's rendition or from the prior years grand list.
<b>Appeal Deadlines (received or postmarked):</b>	Appeals must be filed by February 20.