

TOWN OF SCOTLAND



Assessor's Office
9 Devotion Road, P.O. Box 122
Scotland, CT 06264
Phone: 860-423-9634; Fax: 860-423-3666
Email: assessor@scotlandct.org

October 1, 2022

To: Lessors of equipment to the Town of Scotland, including the Scotland Public Library, Elementary School and Volunteer Fire Department

From: Town of Scotland Assessor

Re: Exemption of Personal Property

The Connecticut Legislature passed Public Act 17-199, officially making personal property leased to municipalities exempt from personal property taxes. Please complete the attached Personal Property declaration for Grand List 2022. If the property is leased to the Town of Scotland, it will be exempted from personal property tax.

Public Act No. 17-199

AN ACT EXEMPTING LEASED MUNICIPAL PROPERTY FROM TAXATION.

Section 1. Subdivision (4) of section 12-81 of the general statutes is repealed and the following is substituted in lieu thereof (Effective October 1, 2017):

(4) (A) Except as otherwise provided by law, personal property belonging to, held in trust for, or leased to, a municipal corporation of this state and used for a public purpose, including personal property used for cemetery purposes, and (B) real property belonging to, held in trust for, or leased to, a municipal corporation of this state and used for a public purpose, including real property used for cemetery purposes, provided any such leased personal property, including, but not limited to, motor vehicles subject to the provisions of section 12-71 and any such leased real property is located within the boundaries of such municipal corporation;

Signed by the Governor 7/10/2017