

CONNECTICUT CITIZENS' ASSEMBLY *on* **PROPERTY TAXES**



FINAL REPORT AND RECOMMENDATIONS

OCTOBER 2026

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PREAMBLE

The Connecticut Citizens' Assembly is a historic initiative that brought together residents from across Connecticut to examine one of the most important and enduring public policy challenges facing our state: property taxes. Connecticut's property tax system is widely recognized as complex, inequitable, and difficult to reform through traditional processes alone.

A citizens' assembly is a representative group of residents brought together to learn about, deliberate on, and develop recommendations for complex public policy issues.

Why empower a citizens' assembly?

- It creates a space for thoughtful, informed public input;
- It moves beyond politics to focus on practical, consensus-driven solutions;
- It builds public trust through transparency and independence;
- And it elevates the voices of everyday residents in shaping policy.

We, as a group of about 100 Connecticut residents, were randomly selected to represent diverse experiences, backgrounds, and viewpoints, as well as the state's demographics and geographical regions. The Assembly was asked to study the problems created by the current property tax system and to identify ideas for potential solutions.

Over six collaborative sessions, we worked alongside experts, listened to different perspectives, and found common ground on how to tackle our state's growing property tax burden. We have come out of these sessions as informed citizens knowledgeable about the complexity of reforming property taxes and the hesitancy surrounding reform from elected officials. We generated actionable proposals designed to bring real tax relief, protect municipal budgets, and build a stronger, more sustainable future for every community in our state.

Many of the proposals are evidence-based solutions that have been brought forward in the past and given a revised shape through the lens of our representative citizens' assembly.

The recommendations that follow address several interconnected parts of Connecticut's fiscal system: from state mandates and education funding to local revenue, shared services, and municipal budget stability. Together, they offer a framework for reducing pressure on property taxpayers while creating greater predictability and flexibility for Connecticut's towns and cities.

We invite you to explore the recommendations with an open mind and a shared commitment to Connecticut's future.

LETTER TO THE CONNECTICUT PEOPLE

To the People of Connecticut,

We have reached the end of a historic process with the conclusion of the first large-scale statewide Citizens' Assembly in the United States. Beginning July 11th of this year and continuing through September 26th, randomly-selected representatives from towns and cities across the state have been educated about Connecticut's complicated tax system. We've worked hard to develop actionable recommendations that we fully expect our elected officials to take seriously. Through the work of the Citizens' Assembly, solutions to funding our public services and education systems may finally be realized.

It is well known that Connecticut's property tax system is complex, inequitable and in desperate need of reform. To this end, our evidence-based recommendations seek to succeed where all other attempts have fallen short. The Assembly has worked to generate many proposals to bring real tax relief, protect municipal budgets and build a stronger, more sustainable future for every community in our State.

It is our hope that by the beginning of the next fiscal year, we will have proof that action has been taken. We understand that while these problems may not be solved overnight, the Assembly is optimistic that we have laid the groundwork for our elected officials to successfully enact reform.

While not applicable to everyone's individual tax situation, our goal was to address the burden of property taxes on Connecticut residents while maintaining the quality of our municipal services which we depend on every day.

With the increasing financial strain on everyone for everything (from a loaf of bread to a gallon of gas) it is imperative that we take action now to ensure that the quality of life in our State improves for generations to come. We take pride in our democratic process and diversity. We believe we have achieved a final result that is truly impressive and attainable. Every member of the assembly has represented their community admirably, respectfully and with humility, further proving that the State of Connecticut is not only a wonderful place to live, but a place where its citizens can come together to get the job done.

For many, this process is only just beginning, as several of our members will continue to participate through to its completion. It has been our honor and privilege to represent you and we hope you are as proud of our efforts as we are.

We look forward to seeing the end result of our work and the improvement of life for everyday people across Connecticut.

Sincerely,
Your Citizens' Assembly

METHODOLOGY: SELECTING THE ASSEMBLY

Overview

The Connecticut Citizens' Assembly on Property Taxes selected its citizens panel using a stratified, randomized process designed by the organizers, including research experts from Yale and the University of Connecticut, so that the panel would closely mirror Connecticut's adult population. Because enrollment is voluntary, the pool of people who signed up cannot be assumed to look like the state as a whole: the 1,507 residents who enrolled and committed to serve were much more Democratic (64% vs. 46%) and whiter (72% vs. 65%), and less Hispanic (8% vs. 16%), than the Connecticut population. The selection procedure below was designed specifically to correct for this.

Before the Lottery: How 1,507 People Enrolled

Potential participants were randomly recruited through the mail. There was no sign-up form, no outreach through community groups, and no way to volunteer. Reaching out only to randomly selected people and households helped to make sure that the participants were not just the loudest, most civically involved people.

The mail 222,060 invitation letters went out in two forms:

- **100,000 registered voters**, drawn at random from the statewide voter file, with the draw weighted so the sample's demographic profile tracked the statewide demographics of registered voters as a whole.
- **122,060 households** in 26 ZIP codes were mailed in their entirety to all residential addresses, including those without registered voters. These ZIP codes were chosen at random to be representative of Connecticut.

Every mailer included its own unique participant code, which was required for participation. To participate in the Citizens' Assembly, participants first had to complete two online surveys to register their interest and provide background and demographic information.

Survey One (April 28 – May 18, 2026). 4,356 people answered, and of these, 2,344 finished the survey, provided contact information, and agreed to be considered for the Assembly.

Survey two (May 28 – June 8, 2026). All 2,344 were invited back by email and text message. 1,509 completed this second survey and committed to attending all six weekend sessions as well as a follow-up survey in November. After completing, two participants asked to be removed from consideration.

That left **1,507 people** who were randomly chosen from across Connecticut, completed two surveys, and committed to participating in the Assembly. They were the pool the lottery drew from to determine who would attend the Assembly, and the “enrollees” referred to for the rest of this Report.

METHODOLOGY: SELECTING THE ASSEMBLY

Step 1: Sorting Enrollees by Key Characteristics

Enrollees were first sorted into 12 groups (“blocks”) based on three characteristics directly tied to the Assembly’s subject matter:

- Homeownership (homeowner vs. renter).
- Whether the household includes children under 18.
- Region of the state (North/Central-East, South/Coastal, or West).

These three factors were chosen for exact, guaranteed representation of the state because they most directly shape a person’s stake in property tax and school-funding policy. Homeowners with school-age children, for example, have a different relationship to the issue than renters without children.

Step 2: Proportional Selection Within Each Block

Within each of the 12 blocks, panelists were selected at random in proportion to that block’s share of Connecticut’s adult population (based on Census Bureau microdata, 2020–2024 American Community Survey). For example, homeowners with children in the North/Central-East region make up about 7.8% of Connecticut adults, so that block was allocated 9 of the 110 seats (8.2%).

Step 3: Balancing on Additional Characteristics

Guaranteeing exact proportions on three dimensions at once (homeownership, parental status, and region) is already a fine-grained calculation. Adding more characteristics as formal quotas, such as race, gender, income, urban/suburban/rural residence, and political party, would have required subdividing the enrollee pool into 1,728 separate categories, most of which would have too few people to fill reliably.

Instead, these five additional characteristics were balanced through a technique called rerandomization: after a panel was drawn using the procedure above, it was checked against Connecticut population benchmarks on:

- Household income (\$100,000+ vs. below)
- Gender (female vs. male/other)
- Race and ethnicity (White non-Hispanic, Black non-Hispanic, Hispanic/Latino)
- Urban vs. suburban vs. rural residence
- Party identification (Democrat, Independent, Republican)

A panel was accepted only if every one of these measures came within 5.5 percentage points of the statewide benchmark; otherwise, the draw was discarded and the process repeated. Party was the hardest measure to satisfy because the enrollee pool ran about 17 points more Democratic than the state.

METHODOLOGY: SELECTING THE ASSEMBLY

In addition to checking these characteristics individually, three combinations were also checked. For instance, we ensured that people of color were adequately represented among both homeowners and parents, not just in the aggregate.

Characteristic	How It was Handled	Tolerance
Homeownership, presence of children, region	Exact proportional representation (blocking)	Exact
Income, gender, race/ethnicity, urban/rural residence, party	Checked and redrawn if needed (rerandomization)	±5.5 percentage points
Race-by-homeownership; race-by-children; income-by-children	Checked as interactions, redrawn if needed	±5.5 percentage points

Step 4: The Public Drawing

Out of 50 million potential random draws, 9,975 panels cleared every benchmark. All of them were equally acceptable, so 40 panels were picked at random and assigned a number from 1 to 40. On June 11, 2026, the Connecticut Lottery used their certified lottery machine to select one ball out of the 40 they use for lottery draws. The winning number was 29. The 110 people on Panel 29 became the Assembly panel.

Step 5: Recruitment to Fill the 110 Seats

Choosing a representative panel and getting that panel into a room to begin the Assembly are two different challenges. After Panel 29 was selected, a team of civic concierges—a group of students from Yale and the University of Connecticut whose role was to assist the participants and organizers of the Assembly—then called, emailed, and texted every participant to confirm their participation. Even though all 110 had previously stated in Survey Two that they would attend all six weekends of the Citizens’ Assembly, only 74 of the 110 enrollees in Panel 29 confirmed their participation in the first session of the Assembly.

The empty seats were filled by a second random procedure:

- The candidates were the 1,397 enrollees who entered the same lottery and were not drawn, minus 6 who had already withdrawn, leaving 1,391 people.
- They were put in a single random order, with no sorting or stratification.
- Organizers worked down the list in blocks of five, recording every yes and no, and stopped once 110 people had confirmed.

By July 2, organizers had 110 confirmations: 74 from the original lottery procedure and 36 from the secondary random list. Seven more people withdrew in the final week and were not replaced, so the Assembly convened on July 11–12 with 103 members expected, 98 of whom attended.

METHODOLOGY: SELECTING THE ASSEMBLY

How the Assembly Compares to Connecticut

The panel drawn on June 11 matched Connecticut within 5.5 points on all thirteen benchmarks. The group that actually convened does not. The table below compares Connecticut's adult population, the panel as drawn, the 103 people on the Assembly roster, and, as examples of what individual working sessions look like, the 94 members who attended the two-day session on August 29–30 and the 89 who attended on September 19.

Characteristic	Connecticut	Panel drawn (110)	Assembly roster (103)	Aug. 29–30 session (94)	Sept. 19 session (89)
Female	51.5%	53.6%	58.3%	58.5%	59.6%
White, non-Hispanic	65.4%	68.2%	67.0%	67.0%	67.4%
Hispanic or Latino	16.1%	12.7%	12.6%	11.7%	12.4%
Black, non-Hispanic	9.6%	11.8%	11.7%	11.7%	11.2%
Household income \$100k+	57.3%	51.8%	49.5%	50.0%	49.4%
Democrat	46.4%	48.2%	57.3%	60.6%	56.2%
Independent	25.3%	27.3%	20.4%	19.1%	21.3%
Republican	28.2%	24.5%	22.3%	20.2%	22.5%
Urban	16.3%	11.8%	9.7%	10.6%	10.1%
Suburban	77.1%	85.5%	86.4%	85.1%	85.4%
Rural	6.6%	2.7%	3.9%	4.3%	4.5%
Homeowner	71.3%	71.8%	67.0%	67.0%	66.3%
Children under 18 at home	31.5%	30.9%	28.2%	28.7%	29.2%
People of color who own homes	18.8%	21.8%	19.4%	19.1%	20.2%
People of color with children	14.7%	11.8%	9.7%	10.6%	11.2%
Lower-income with children	11.1%	12.7%	14.6%	14.9%	15.7%
<i>Lottery-selected members (secondary-selected members)</i>	—	110(0)	68(35)	62(32)	59(30)

METHODOLOGY: SELECTING THE ASSEMBLY

A few important take-aways from this table:

- **Women are over-represented.** Women make up 58% of the Assembly against 52% of the state, almost entirely a matter of who accepted: the panel as drawn was 54% female, and 71% of the women on it took their seat, against 51% of the men.
- **Democrats are over-represented, independents and Republicans under-represented.** They are 57% of the Assembly against 46% of the state, with independents (20% vs. 25%) and Republicans (22% vs. 28%) both short. The drawn panel had this right, at 48% Democratic. Independents declined far more often than anyone else, 47% of those drawn took their seat, against 68% of Democrats and 67% of Republicans.
- **Higher-income residents are under-represented.** Half the Assembly lives in a household earning \$100,000 or more, against 57% of Connecticut adults.
- **Hispanic and urban residents are under-represented.** Hispanic and Latino residents are 12.6% of the Assembly against 16.1% of the state, and urban residents 9.7% against 16.3%.
- Taken together, the Assembly looks like Connecticut on race and region, comes within a few points on homeownership and children at home, and is more female, more Democratic, more suburban and somewhat less affluent than the state.

FROM SELECTION TO RECOMMENDATIONS: THE DELIBERATIVE PROCESS

Orientation and Preparation

Once selected, the 110 panelists were formally invited by letter, with an accompanying verification portal hosted by the Office of the State Comptroller so that recipients could confirm their invitation was genuine. Each member also received a Welcome Kit packet explaining what the Assembly would involve, what would be expected of them, and how to prepare — part of a broader effort to make the process transparent and accessible before deliberation began.

Structure of the Assembly Sessions

The Assembly met six times between July and September 2026: two full weekend sessions held in person in New Haven, two additional one-day in-person sessions, and two one-day virtual sessions conducted online. In-person sessions ran roughly 9 a.m. to 5 p.m., with dinner and hotel accommodations provided for members on the two-day weekends; virtual sessions ran a shorter, roughly 9 a.m. to 1 p.m. schedule. In-person meetings were hosted on the Yale campus and at a nearby hotel in New Haven.

Each session followed a consistent structure of plenary presentations, panel discussions, and small-group breakout work, facilitated throughout by a professional, independent facilitation team (KJR Consulting).

FROM SELECTION TO RECOMMENDATIONS: THE DELIBERATIVE PROCESS

Self-Governance and Shared Values

Early in the process, before turning to substantive policy debate, Assembly members were asked to establish their own internal governance procedures. Until that point, the Assembly's initial rules and procedures had been managed on an interim basis by an Interim Expert Governance Committee made up of the organizing team. On July 11, during the Assembly's first working session, members were presented with a proposed self-governance system and asked to ratify it by secret ballot — in effect, choosing whether to take the keys from the Interim Expert Governance Committee and begin governing their own process, or to leave procedural authority with the organizers for the time being. Members voted overwhelmingly to take on self-governance, 89 in favor, 8 opposed, and 1 abstention.

The system members ratified combined representative and direct-democracy elements proposed by the organizers. A seven-member executive committee, drawn by lottery and rotating members every session, was empowered to handle procedural and governance matters on the Assembly's behalf between full votes; rotating rapporteurs initially accompanied the committee to help relay discussion back to the full group. Because the seven turned over each session, no small group could accumulate lasting procedural power. As a direct-democracy safeguard, any individual member could bring a question directly to the seven, and any bloc of ten or more members could force a floor motion to a vote of the full 100-person Assembly, bypassing the committee if members felt it necessary.

Members amended this system themselves as the Assembly progressed. After the first weekend, they motioned for the creation and selection of a chair on the basis of random selection among volunteers and added a rule stratifying future draws of the seven by thematic subgroup, so that both the education and the broader municipal-services working groups always had a voice on the committee. They also added a half-hour lunchtime “office hours” session in which the seven met separately with the other 93 members, and allowed outgoing members of the seven to sit in on the incoming seven's first governance session as non-voting continuity resources — a safeguard members introduced explicitly to guard against the process being captured by permanent staff rather than run by the members themselves. Floor motions were formalized to be submitted to the seven by the end of the lunch office hours and heard in a roughly twenty-minute governance slot at the end of each day, with late motions deferred to the next session. This procedural machinery governed the Assembly's internal self-governance only. Before any vote on policy, members also set the rules for adopting recommendations themselves, choosing that a proposal and the final report needed the support of at least two-thirds of voting members to appear in this report. The recommendations were then written by members themselves: over the final Assembly sessions and online editing meetings, members proposed, merged, debated,

FROM SELECTION TO RECOMMENDATIONS: THE DELIBERATIVE PROCESS

and revised the wording of each proposal in their working groups, with staff limited to recording discussions, asking clarifying questions, and laying out the final document.

Media coverage of the Assembly's early sessions also engaged the broader public in the issue and in the conversation. At its fourth session, Assembly members voted to choose eight media representatives who would act on their behalf in communicating with the media about the Assembly's work. Any member could volunteer to be a media representative. After each volunteer gave a speech explaining their interest and qualifications, the Assembly voted to select the eight media representatives. In September, several of these elected media representatives met with a group of reporters for local and statewide news organizations.

Learning from Experts and Practitioners

A substantial portion of each session was devoted to learning. Members heard directly from academic experts (including economists and political scientists), state officials, and local practitioners with first-hand experience of the property tax system — municipal finance directors, mayors, first selectmen and selectwomen, town managers, and legislative leaders from both parties. Panels covered topics ranging from the basics of how property taxes and municipal budgets work, to the cost pressures facing towns, to how different Connecticut communities experience the current funding system. Breakout sessions allowed smaller subgroups to engage more directly with presenters on specific themes, such as revenue tools available to municipalities and how services are delivered locally.

Extending Deliberation to the Public

A distinguishing feature of this Assembly was an effort to link the in-room deliberations of the 100 members to a much broader segment of the Connecticut public. Using two online civic engagement platforms ([Make.org](#) and [Ideas for Change](#)), the Assembly aimed to solicit and synthesize input from the state's population — allowing everyday residents to weigh in on the same questions the Assembly was deliberating. Any resident of Connecticut could submit their own idea and vote on others' ideas, allowing that broader public input to inform the Assembly's own discussions. Over 4,700 residents contributed 700+ ideas and 80,000+ votes from late June through the end of August 2026.

The Assembly itself decided whether and how these results would be received after being introduced to this public input process at the first Assembly session. The Citizens' Governance Committee voted unanimously to receive the results in both a presentation and an online dashboard. The resulting dashboard offered two complementary views on the same set of ideas, one organizing individual ideas by the level of support they

FROM SELECTION TO RECOMMENDATIONS: THE DELIBERATIVE PROCESS

received, and another using an AI-assisted process to group related ideas around shared goals while retaining links back to the original submissions. Assembly members received online access to the dashboard and heard a plenary presentation of the results at the third Assembly session. After reviewing the dashboard, some members of the Assembly expressed concerns about the use of AI. This “macro-listening” approach represents one of the first large-scale uses of AI to connect a citizens’ assembly with the wider public.

Ice Cream Socials: Low-Barrier Public Engagement

Alongside the digital engagement platform, the Assembly’s organizers ran a recurring series of free, in-person “ice cream socials” called “The Great Ice Cream Assembly,” held at a Ben & Jerry’s on Temple Street in downtown New Haven. These were run separately from the closed, working sessions of Assembly, whose identities are not publicly disclosed, though Assembly members themselves were welcome to attend the socials and organized their own informal gatherings as well. The socials gave the broader public, including many who had never heard of the Assembly before, a low-barrier way to learn about it and weigh in informally.

At the ice cream socials, attendees moved through a pair of short table conversations — one introducing the Assembly itself, the other walking through concrete property-tax propositions (such as whether to eliminate the car tax) — each lasting about fifteen minutes, an approach one local reporter likened to speed-dating for democracy. Participants could redeem a slip for a piece of ice cream cake as a thank-you and could scan a QR code linking to Ideas for Change, the online initiative described in the previous section, to input their own ideas and vote on others from the public. The events were staffed by volunteers from the Assembly’s Scale Committee, the same group that otherwise serves as a “concierge team” helping the roughly 100 official members through their in-person weekends. Several ice cream socials were planned and held through the summer.

While location and transportation was a barrier to participation in these events for some CT citizens, together with the online public input platforms described above, the ice cream socials formed a deliberate two-track outreach strategy: a technology-enabled channel for structured input at scale, and a face-to-face channel for building public awareness and trust among Connecticut residents who might otherwise never encounter the Assembly’s work.

From Recommendations to Legislative Action

Over the course of its six sessions, the Assembly moved from learning and values-setting toward drafting a set of concrete, actionable recommendations on how Connecticut should fund local public services more

FROM SELECTION TO RECOMMENDATIONS: THE DELIBERATIVE PROCESS

equitably and sustainably. All ten proposals in this report cleared the two-thirds threshold in the final vote on October 10. State Comptroller Sean Scanlon will be convening a working group of Assembly participants to present, explain, and advocate for the assembly's recommendations as adopted on October 10th. Through at least the end of the 2027 legislative session, this working group will bring the CT public's concerns and priorities—as reflected in the Assembly's proposals—into discussions of reform to the present system of funding local services. Legislative leaders from both major caucuses committed to engaging directly with the Assembly, and the process has drawn interest from officials in other states considering similar statewide citizens' assemblies. The working group of Assembly participants will talk with legislators, the press, and other organizations to advance the Assembly's proposals.

REFORM PROPOSALS

A: Mandate Effective Date

Mandates shall become effective 1 year (12 months) after enactment to reduce the burden of unexpected, last-minute costs imposed on municipalities' current fiscal budgets.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

This recommendation addresses the timing problem of state mandates that force municipalities to cover new costs mid-budget cycle. Legislation passed late in a session or with an earlier specified effective date can impose costs that are implemented during an already-adopted or nearly-adopted budget year, forcing mid-year adjustments, use of fund balances, service cuts, or property-tax increases that were not planned when the budget and mill rate were set.

Connecticut municipalities fund the large majority of their budgets from property taxes. However, while state aid provides support, it is frequently insufficient to offset costs. The state has imposed well over 1,300–1,400 statutory and regulatory mandates requiring localities to establish, expand, or modify activities that necessitate additional local expenditures. Many are unfunded or only partially funded. Cumulatively, these raise operating costs and push up mill rates.

Municipal fiscal years run from July 1 through June 30. Budget processes typically begin in late winter/early spring with adoption commonly in April–June. Tax rates (mill rates) are set after budget adoption so that the levy covers the adopted spending.

The common effective date for public acts is October 1 of the year of passage, unless the act specifies otherwise such as being effective upon passage for example. Current statute CGS 2-32a provides some protection but is insufficient.

Even with that rule, timing mismatches occur. Recent examples include motor-vehicle assessment changes that reduced grand lists and shifted costs onto real-property taxpayers.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

Requiring new mandates on towns and cities to take effect no earlier than one year after enactment would give municipalities a full budget cycle of lead time. They could incorporate the new costs into the next fiscal year's budget process rather than absorbing them after the current budget is locked.

REFORM PROPOSALS

The following mechanisms and policies will need to be created or changed to implement this proposal:

Adopt a delay rule to provide that any new mandates imposed on towns and cities take effect no earlier than one year (12 months) after enactment. This legislation would replace or amend the current five-month rule in CGS 2-32a (as it relates to the default October 1 date set in CGS 2-32).

Apply the proposed delay rule to any and all statutory mandates, with the exception of statutory mandates addressing certain emergencies, public health and safety matters, federal compliance, or court orders. Such exceptions may be voted on, by a supermajority vote, to override the delay. The state shall provide financial relief to affected municipalities in the event a mandate is applied before the period of the delay.

Legislation for mandates shall accurately quantify local costs and the timing impact of those costs via the Office of Fiscal Analysis or ACIR.

The definition of covered “state mandate” in CGS 2-32b shall include regulatory actions in addition to constitutional, statutory, and executive actions that necessitate additional local expenditures.

Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

We recognize that there are barriers associated with implementing the proposed delay, some of which we have outlined below:

- Legislative resistance to constraining its own flexibility and for laws deemed time-sensitive public-health, safety, education, or environmental measures.
- Defining “mandate that requires appropriation” precisely enough to avoid litigation or easy circumvention (e.g., via regulations or executive actions).
- Coordination with existing fiscal-note and mandate-reporting processes.

Likewise, we have outlined some trade-offs and adverse impacts associated with implementation of the proposed delay:

- Delay in policy implementation — Beneficial statewide standards (e.g., certain education, environmental, or public-safety requirements) would take longer to reach residents. Emergency or public-health mandates might need explicit carve-outs.
- State vs. local interests — The state retains constitutional authority to impose mandates; delaying them reduces immediate local fiscal pressure but does not shift the underlying cost burden or address the deeper over-reliance on the property tax.

B: Tie ECS Funding to Inflation

The Education Cost-Sharing (ECS) Formula shall increase at a measure of inflation consistent with the rolling 12-month average of the Employment Cost Index.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

The bulk of educational spending in Connecticut is funded by local property taxes. When the State fails to adequately fund ECS over time because the funding formula does not increase at the rate of inflation, towns must fill that gap by increasing property taxes. Since the funding formula has not been updated to reflect the true cost of educating a student in over a decade, there exists a structural deficit in the state's financial commitment to districts. Tying the ECS to inflation will increase equitable educational opportunities for all Connecticut students regardless of socio-economic status per the requirements of *Horton v. Meskill*.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

Updating the ECS formula to reflect the true cost of educating students annually would infuse significant resources to the state's most financially distressed districts and lessen their reliance on the property tax. Furthermore, it would provide ongoing relief and predictability for budgets. Going forward, the ECS formula shall be tied to inflation consistent with the rolling 12-month average of the Employment Cost Index that accounts for annual municipal budget cycles and allows for adjustments during the two-year state budget cycle. Additionally, ECS funding shall be exempt from fiscal guardrails.

Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

Although the ECS grant is one of the largest line-items in the state budget (\$2.45 billion in FY27), utilizing funds from the state budget surplus will eliminate adverse impacts to certain stakeholders and offset thirteen years of underfunding education. To access these funds, the fiscal guardrails will need modification or elimination to increase ECS funding to match inflation. In this way, the state will honor the requirements of *Horton v. Meskill*.

C: Regionalization of Schools

Cooperatively design and legislate a school district plan that incentivizes regionalization and removes barriers.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

Education is a key driver of high property taxes and creates budget shortfalls, particularly in Connecticut, which maintains an unusually high number of school districts relative to its geographical size and student population—currently 165 unique districts spread across 169 municipalities. Because property taxes and state aid must support the business functions of these numerous districts, higher taxes are driven while needed funds are kept out of classrooms. To combat these rising costs for constituents, municipalities can facilitate collaboration between school districts to consolidate redundant services, such as administration, insurance, and transportation. This eliminates duplicative fixed costs and saves money without eliminating teacher positions or violating union contracts. Ultimately, combining municipal budgets and encouraging regionalization—which is not synonymous with a merger—preserves school autonomy while providing institutions with more options and effectively lowering the education costs that fuel high property taxes.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

By 2028, a dedicated state commission should be established with the authority to enact school district regionalization policies and adopt a comprehensive implementation plan for the upcoming legislative session. District consolidation offers significant opportunities to advance educational equity across the state and capture economies of scale in transportation, purchasing, and other back-office functions, including unified payroll and expense management. While this transition requires municipalities to relinquish specific local autonomy regarding elected school boards and executive hiring, the resulting cost savings can directly fund classroom improvements, expand student educational programs, and support local tax reductions.

To facilitate a smooth transition, the state should fully fund fiscal impact analyses and conduct regional workforce studies to evaluate effects on union personnel. The regionalization process should be streamlined by adopting a staggered implementation model that merges educational levels incrementally rather than all at once. Furthermore, state statutes should be amended to prevent the complete dissolution of a regionalization agreement if a single participating municipality withdraws.

REFORM PROPOSALS

Operational alignment should be supported through standardized educational accounting codes across participating districts. To encourage local participation and build community cohesion, the state should prioritize special education funding for regionalized schools and support the creation of regionalized sports leagues.

Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

A possible barrier and tradeoff with the proposal includes loss of local control; communities would have coordinated representation on consolidated boards. The combining of back-office services may reorganize or eliminate duplicative employment opportunities, or may lead to the loss of neighborhood schools. Additionally, the current systems used by different municipalities have different accounting codes and standards that stand in the way of regionalization efforts.

D: Consolidate Municipal Services

The State Legislature shall establish and fund a commission under the Office of the State Comptroller. The commission shall create a phased path forward identifying specific opportunities to consolidate shared public services including but not limited to: emergency, purchasing, regional dispatch & administrative services.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

It allows reduction in municipality costs through economies of scale, thus reducing the property tax burden.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

Establishing and funding a municipal consolidation commission will prioritize and set incentives for municipalities to consolidate or regionalize additional shared services.

The State Comptroller office shall appoint a commission comprised of non-elected citizens, policy and financial experts, and up to two members of the State Comptroller office. The State Legislature to determine the optimal number of personnel within the commission.

The commission shall consult with the Council of Governments to obtain related data, concerns and benefits for regionalization. The commission shall have the ability to incentivize regionalization of shared services via monetary support as well as enforce regionalization with legislative approval.

Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

Regionalization may reduce autonomy for towns who wish to retain their own services. Given these barriers, the commission should be given the authority to bring potential stalemates to the Legislature. Sustainable funding from the state may be a concern due to offering financial incentives to towns.

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E: Redistribute the Restaurant and Occupancy Taxes

Share existing restaurant and hotel tax revenue with the municipalities that generate it, to reduce reliance on the property tax. Half of the 1% meals tax would go to the municipality where the sale took place and half to the State Tourism Fund. Of the 15% room occupancy tax, 7 percentage points would go to the host municipality and 8 would remain with the state. The municipal share would be dedicated to public safety and public works.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

Connecticut's cities and towns depend on the property tax for most of their revenue. That reliance places a heavy burden on homeowners and local businesses and leaves municipalities with few ways to keep pace with rising costs.

Restaurants and hotels drive economic activity that benefits the whole state, but the costs of hosting that activity fall on the host community. Police, fire, emergency response, traffic management and road maintenance are all paid for by local property taxpayers, while the sales and occupancy taxes generated by visitors go to the state.

This problem has been recognized before. In 2019, the additional 1% tax on meals and beverages was originally proposed by the Finance, Revenue and Bonding Committee as a way to give cities and towns a new source of revenue. The tax was adopted in Public Act 19-117, but the revenue was directed to the General Fund. Proposals to share room occupancy tax revenue with host communities date back more than two decades, and the occupancy tax today provides no direct revenue to the municipalities where the lodging is located.

This proposal addresses that gap. It would give municipalities a predictable revenue source tied to the activity they host, dedicated to the public safety and public works services that visitors use, and would reduce the amount that must be raised through the property tax.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

This proposal creates a revenue-sharing partnership between the state and its municipalities using two existing taxes. It creates no new tax and raises no rate. It changes only where a portion of the revenue already being collected is directed.

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Restaurant sales tax (the 1% portion): The revenue from the 1% portion of the sales tax on meals and beverages would be divided equally. Half would go to the State Tourism Fund, to keep investing in the visitor economy that generates this revenue. The other half would go to the municipality where the sale took place, dedicated to public safety and public works. This mirrors the meals tax provision of Substitute Senate Bill 2 (2026 session, File No. 693), which received a favorable report from the Finance, Revenue and Bonding Committee and was supported by the Connecticut Conference of Municipalities, the Connecticut Business and Industry Association, and the restaurant, hospitality and tourism industries.

Room occupancy tax (15%): The rate would remain unchanged and the revenue would be shared on nearly equal terms. Of the 15% collected, 8 percentage points would remain with the state and 7 percentage points would be returned to the municipality where the lodging is located, dedicated to public safety and public works.

How this reduces property taxes: Police, fire, emergency response and road maintenance are among the largest costs in every municipal budget and are funded today almost entirely by local property taxpayers. Restaurants and hotels add to those costs by bringing in patrons who live elsewhere. Dedicating a share of the revenue those patrons generate to the services they use lowers the amount each municipality must raise through the property tax.

What would need to change: Implementation requires legislation directing the Department of Revenue Services to distribute the municipal shares based on where the tax is collected. The legislation would restrict the municipal share to public safety and public works, and would require each municipality to report annually on how the funds were used. No new collection system is needed, because both taxes are already collected and remitted by location.

Why this is a balanced approach: The state retains the majority of the occupancy tax, and its half of the restaurant revenue supports tourism promotion that grows both tax bases over time. Municipalities gain a predictable revenue source tied to the economic activity they host. Visitors, not only residents, help pay for the local services they rely on. The five-year average municipal share is estimated at \$74.4 million a year, taken from the state's monthly room occupancy tax data (total tax of \$135.8M rising to \$175.9M) for the past five fiscal years.

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Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

This proposal asks the state to share revenue it currently keeps, which carries real tradeoffs. The Assembly believes each can be managed.

Cost to the state budget: The proposal would move roughly \$200 million a year out of the General Fund, at a time when the Office of Fiscal Analysis projects shortfalls of \$112 million to \$232 million a year from FY 2028 to FY 2030. The state would need to absorb the change through revenue growth, spending adjustments or a phased schedule, and in a way consistent with the fiscal guardrails pledged to bondholders.

Uneven benefit among municipalities: Revenue would follow economic activity. Based on FY 2025-26 state sales tax data, ten municipalities would each receive more than \$1 million a year from the restaurant share, while about 50 would receive less than \$50,000. Towns with few restaurants or hotels would see little direct benefit.

Risk to other municipal aid: Taxpayers benefit only if the new revenue adds to existing state aid and lowers what towns raise through the property tax. Annual municipal reporting and a clear statement that the revenue supplements existing aid would guard against both risks.

Volatility: Restaurant and hotel revenue rises and falls with the economy. Occupancy tax collections fell about 40% between FY 2019 and FY 2021, so municipalities would need to budget this revenue conservatively.

Administration: Businesses with locations in more than one town would need to report sales by town, and the Department of Revenue Services would need to track and distribute the revenue. Senate Bill 2 (2026) provided a workable model for this.

Some decision points:

Would the funds be redistributed based on where the revenue was collected, on a regional basis, or provided via existing grants?

The Assembly recommends distributing the funds based on where the revenue was collected. The municipal share of both taxes would go directly to the city or town where the meal was sold or the lodging is located, because that community provides the police, fire, emergency and road services that visitors use.

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For the restaurant tax, half of the 1% would go to the municipality where the sale took place and half to the State Tourism Fund. For the room occupancy tax, 7 of the 15 percentage points would go to the host municipality and 8 would remain with the state. In both cases the municipal share would be dedicated to public safety and public works.

The Assembly considered and did not choose a regional distribution. It also considered routing a portion through the Municipal Revenue Sharing Fund to reach towns with few restaurants or hotels, and concluded that a direct return to host communities is simpler to administer, easier to account for, and consistent with the approach of Senate Bill 2 (2026). Towns with little hospitality activity would continue to rely on existing state aid that is distributed by need.

This approach follows the practice of neighboring states: Rhode Island and Massachusetts both return a percentage of local meals and lodging tax revenue to the city or town where it is collected.

The Assembly leaves to the legislature the timing of implementation, including whether the municipal share should be phased in over several years to manage the cost to the state budget.

REFORM PROPOSALS

F: State-Funded Special Education

Special education costs are equitably and fully funded and distributed by the State.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

The state is legally responsible for ensuring students receive free and appropriate public education (FAPE; e.g., *Horton vs. Maskill*, 1977). Currently, the municipalities bear the burden of funding special education. They exclusively rely on inequitable (regressive) property taxes for funding special education. The existing framework for special education faces severe strain, perpetuating systemic unfairness and inequities across districts.

Out of Connecticut's \$12.2 billion K-12 education budget for the 2024–2025 academic year, special education expenditures comprised approximately \$3.26 billion. Municipalities bore the brunt of these obligations, covering nearly two-thirds of all expenses through local property taxes. As eligibility reaches roughly twenty percent of total student enrollment, fiscal forecasting becomes increasingly unstable; federal mandates combined with the sudden, elevated expenses associated with high-need individual placements present continuous budgetary challenges for local communities.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

The state is responsible for raising and distributing all special education funds, relieving municipalities of billions in annual costs funded by the property tax. The state will need to address several issues to accomplish this. The state will need to find and/or dedicate reliable revenue-neutral (not regressive) streams to fund special education. The state will need to allocate funds as needs arise throughout the school year in accordance with students' Individualized Education Plans (IEP).

Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

Fully funding special education at the state level could require significant sources of revenue streams, decisions to prioritize special education funding over other services, and/or modifying the fiscal guardrails. Relying on current local resources to directly fund special education creates systemic educational inequities. Inequitable (regressive) funding is a practice that is both improper and unlawful, as evidenced by two prior court defeats.

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A barrier is that no funding source currently exists for this program. The state will have to create a new funding source and distribute funding based on need, which may be viewed by some as relinquishing local control. The plan may involve redistribution of the tax burden that may increase total taxes for some. The plan is likely to decrease the risk of sudden cost increases for municipalities based on unforeseen special education needs. Fiscally predictable and timely funds may decrease special education costs over time because it ensures earlier intervention. Centralized (state) funding could create future purchasing power efficiency.

G: Third Party Oversight of Mandates

An act concerning a review process for municipal mandate fiscal impact and accountability.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

As Connecticut municipalities rely heavily on local property taxes to fund essential public services, top-down state mandates place an unsustainable financial burden directly onto local homeowners and businesses. Currently, the state legislature can pass sweeping laws that force towns to expand services, increase expenditures, or hire specialized personnel without providing sufficient state revenue to cover those costs or adequate feedback mechanisms.

With no formal recourse or protective safety valve, municipalities are left with only two choices: continually hike local property taxes or slash funding for local education and infrastructure to pay for these involuntary state mandates. This proposal targets the institutional gap that allows unvetted state requirements to drive up local property taxes.

Proposal: Establish an independent, non-partisan Council on Local Mandates charged with publishing good faith cost estimates for bills that require spending by municipalities.

The Connecticut Advisory Commission on Intergovernmental Relations shall establish and administer an independent municipal mandate fiscal impact review program for the purpose of providing the General Assembly, municipalities and the public with objective information concerning the fiscal impact of state mandates imposed upon municipalities.

The commission shall:

1. Review proposed legislation that creates, expands or materially modifies a state mandate upon a municipality;
2. In consultation with the Office of Fiscal Analysis, prepare or cause to be prepared an independent assessment of the anticipated fiscal impact of such mandate;
3. Identify the estimated one-time and recurring costs imposed upon municipalities;
4. Identify the estimated costs associated with personnel, salaries and benefits, training, equipment, technology, administration, compliance, reporting, enforcement and other reasonably foreseeable costs;

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5. Identify any state, federal or other funding available to municipalities to offset such costs and determine the estimated net cost to municipalities after accounting for such funding;
6. Identify whether the mandate is fully funded, partially funded or unfunded;
7. Where practicable, identify the range of potential costs among municipalities based upon differences in population, municipal structure, existing staffing, service levels and other relevant factors;
8. Identify material assumptions, data limitations and uncertainties underlying each estimate;
9. Establish procedures for municipalities, regional councils of governments and organizations representing municipalities to submit information concerning the anticipated or actual fiscal impact of a proposed or existing mandate;
10. Conduct post-implementation reviews of significant mandates to compare estimated costs with actual costs incurred by municipalities; and
11. Publish the findings of such reviews on the commission's Internet web site in a manner that permits the citizens and municipalities to readily identify the estimated, funded and actual costs associated with each mandate.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

This proposal creates a permanent statutory process consisting of two core operational mechanisms modeled after high-performing frameworks in neighboring states like Massachusetts and New York.

Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

Although incorporating this supervisory process creates procedural requirements that limit lawmakers from rushing through unexamined, late-session legislation during final deliberations, such a deliberate approach serves as an essential financial safeguard. This mechanism instills legislative accountability, guaranteeing that proposed measures are evaluated with full transparency regarding their ultimate cost to local property owners.

To limit operational expenses and address budget concerns, this autonomous oversight entity could be integrated within the Advisory Commission on Intergovernmental Relations, drawing upon established objective staff resources and analytical tools rather than establishing a costly new administrative body.

H: Tax Exempt Guidelines and PILOT Reform

Re-evaluate and adjust non-profit property tax exemptions and contributions based upon the degree of accessibility of services and impact to all CT residents.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

There are some large organizations, such as hospitals, universities, religious institutions, and state properties, with a significant footprint in towns. The state's largest cities where these properties are typically located are disproportionately affected by tax exemptions despite being the most fiscally distressed communities. The state provides grants to cities and towns to cover a portion of the lost revenue but does not appropriate the full amount. There needs to be an oversight commission that works alongside the communities, and the legislature to review and make suggestions that are equitable to each municipality – avoiding conflicts of interest.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

A statewide commission shall be established to bring together state legislators, Connecticut Conference of Municipalities, The Alliance (representing non-profit organizations), and members of the Citizens' Assembly to review existing tax exemptions under the PILOT program. This commission shall take into account the public benefit offered to CT taxpayers by non-profits, including equitable and free access to services; and establish revised tax exemption guidelines and propose revenue threshold recommendations.

Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

The state has statutory exemptions for most nonprofits, regardless of size. Furthermore, Yale University's tax exemption is built into the state constitution. The State would have to pass legislation that limits future exemptions for select nonprofits and give towns authority. Large nonprofits argue that their tax exemption allows them to fulfill their mission and that the communities they serve (i.e. students and patients) would be harmed if they had to redirect revenue to pay property taxes. Furthermore, current tax exemptions are broad, such as all educational institutions are exempt, despite many private schools that are not accessible to or provide benefits to the vast majority of CT residents. Collaboratively revisiting these exemptions can provide meaningful changes to CT's tax exempt policies.

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I: CT Millionaire Tax on Income

Implement a state-level tax on annual taxable income beyond \$1,000,000 of at least an additional 1% and dedicate and distribute revenue towards: education, childcare, and healthcare in order to offset the property tax burden.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

The property tax is a regressive revenue tool, with data verifying that the state's lower-income residents pay a greater share of their budgets on local taxes compared to their higher-income peers. Furthermore, Connecticut has large wealth disparities, with its wealthiest residents and property tax bases being geographically separated from its distressed cities. As economic trends point toward increasing wealth inequality, there has been a growing sentiment among the public and policymakers that wealth is an untapped source of public revenue, supported by public infrastructures and the inequities of the current system, which can be more effectively utilized to offset the property tax burden and reduce disparities across Connecticut.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

Implementing an income surtax would shift the burden away from regressive property local taxes with revenue derived from the assets of residents who, by definition, are most able to support local services. To implement an income tax, the State would need to create new systems and tools to determine how the funding would be equitably distributed to communities to match the proposed areas of priorities. It would also be important to consider the impact of inflation and evaluate other logistical details such as: the need for additional income brackets or gradation of the tax, and the time frame for re-evaluation of this policy.

Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

This proposition was written in favor of an income tax over a wealth tax because valuing certain assets can be difficult. It would also less proportionately affect: farmers who own high value farmland, small business owners, folks saving for retirement via 401k, etc.

Wealthy residents are sensitive to tax hikes and higher taxes may lead to flight as this population is most capable of fleeing to lower-tax states. However, as noted by one contributor, millionaires actually have lower migration rates than the general population because they are deeply embedded in local communities through business

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ownership, family ties, and social networks. Neighboring states like Massachusetts, New York, and New Jersey have already successfully passed high-earner tax reforms without destroying their tax bases; a Connecticut Fair Share Act simply aligns CT with its regional peers. Even if a tiny fraction of high earners choose to relocate, the massive revenue generated by the remaining 99% of millionaires vastly eclipses any minor loss, providing the critical funds needed to lower local property taxes for everyone else.

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J: Generate Toll Revenue to Reduce Property and Car Taxes

Implement Interstate Tolls and use revenue for property tax relief, including potentially eliminating the car tax.

Q1. What problem or issue related to the property tax is this proposal seeking to address?

Connecticut municipalities rely heavily on property taxes, including the motor vehicle tax, to fund local services. This proposal seeks to reduce that burden by creating a new, dedicated revenue source that could offset property taxes and provide relief from—or potentially eliminate—the car tax.

A 2023 state analysis estimated that interstate tolls could generate approximately \$950 million annually, with roughly 40% of that revenue coming from out-of-state drivers. The total projected toll revenue is comparable to the amount Connecticut municipalities collect annually through the motor vehicle property tax, demonstrating the potential scale of the revenue source.

Q2. How does this proposal directly address the problem above? What mechanisms or policies would need to be created or changed to implement this proposal?

Under federal requirements, toll revenue generally must be used for eligible transportation purposes and could not simply be redirected to property tax relief. This proposal would address that limitation by using toll revenue to fund eligible Connecticut Department of Transportation expenses, thereby reducing the amount of other state revenue needed to support those expenses. The legislature could then dedicate an equivalent amount of state revenue to property tax relief, including potential relief from the motor vehicle property tax.

Implementation would require authorization of interstate tolling, federal review and approval as applicable, and investment in electronic tolling infrastructure and related technology. Legislation would also need to establish a dedicated mechanism to ensure that the state revenue made available through tolling is directed specifically toward property tax relief.

To ensure transparency and accountability, the proposal would require an annual public audit detailing toll revenue collected, allowable transportation expenditures funded by that revenue, administrative and operating costs, and the corresponding state funds dedicated to property tax relief. Any eligible costs associated with administering the tolling system would be paid from toll revenue to the extent permitted under federal law.

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Q3. Are there barriers, tradeoffs, or adverse impacts to certain stakeholders required to implement this proposal?

The primary tradeoff is that tolling would shift a portion of the tax burden from property and motor vehicle taxes to drivers who use Connecticut's tolled highways. Connecticut residents who frequently travel on these roads could face higher transportation costs, while residents who drive less or do not regularly use tolled highways could benefit more from the resulting property tax relief. At the same time, tolling would allow Connecticut to collect revenue from out-of-state motorists who use the state's highway system.

Implementation would also require significant upfront and ongoing costs for electronic tolling infrastructure, technology, administration, and enforcement. These expenses would reduce the net revenue available to offset existing state transportation spending and, ultimately, provide property tax relief.

The location and structure of tolling points would also require careful consideration to avoid disproportionately affecting particular communities, commuters, or businesses.

To mitigate the impact on Connecticut drivers, lawmakers could consider reduced toll rates, credits, or other discounts for state residents and frequent users. Any such discounts would need to be evaluated for their legal and financial implications, including their effect on the amount of net revenue available for property and motor vehicle tax relief.

ASSEMBLY MEMBER ENDORSEMENTS

The following Assembly members have volunteered to have their names affixed to the report.

Almut Zieher	Gregory Staples, Norwalk	Ramonita Garcia, Bloomfield
Ameneya-N'tutu Phillips	Helen Granskog, Oakdale	Rebecca Harvey, Hamden
Bea A.	James Farrell, East Haven	Rhonda Enea, Hamden
Bob Bailey	Jasmine D., Hamden	Robert Moore, Columbia
Brian Reilly	Jason Pannone, Norwich	Robert Camera Jr, Ridgefield
Cintya I.	Jennifer Huard, Somers	Ruby Cruz, Hamden
Dawris Gomez	Jeremiah Wilhite, Rocky Hill	Sally A., Vernon
Emily Porga	Jessica Canavan, East Haven	Samara Scott, Windsor
Kameryn Harms	Jessica Burick, Greenwich	Shanthi Kalyanaraman, Trumbull
Kathey Makowski	Joanna Cotto, Hartford	Stacey McIvor, Brookfield
Michael Harnos	John Skerritt, Waterbury	Tanya Obertone, Stamford
Kevin Hussey	John Cusano, Norwalk	Walter Chapman, Wethersfield
Rebecca Van Damme	Jordon Hensley, Norwalk	
Riley Jano	Joseph Bernabucci, Enfield	
State Lawrence	Jozii Ruiz, Manchester	
Aaron R., Simsbury	Kate M., Simsbury	
Allison Tran, Hamden	Leslie MacLise-Kane, Deep River	
Ann G., Vernon	Lindsey Sullivan, Vernon	
Annette Falk, Plantsville	Lisa McArthur, Hamden	
Arlene Nixon-Williams, Higganum	Lori Hashizume, Fairfield	
Bonnie Poudrier, Wethersfield	Margaret Doyle, Waterbury	
Brooke Evans, Seymour	Maria de Asis, Cheshire	
Bruce Benysek, Brookfield	Maribel Claudio, Newington	
Carly Tuthill, Northfield	Mark Palladino, Torrington	
Charles Cackowski, Stamford	Mark Walsh, Canton	
Charlie Fabian, New Haven	Mary Fitzgerald, Bridgeport	
Chip Putnam, Vernon	Mary Lou DiBella, Woodbury	
Damion Mims, New Britain	Matthew Amokrane, Stamford	
David Zell, Simsbury	Melissa Doody, North Branford	
Denisha Spearman, Hamden	Michael Fisher, Vernon	
Elizabeth Wilcox, Harwinton	Michael E. Miller, Essex	
Elliot Weiler, Westport	Nicole Russell, Stamford	
Erica B., Hamden	Patricia Hernandez, Naugatuck	