

INDEPENDENT SPECIAL TAXING DISTRICTS IN CONNECTICUT

A Report by the
CONNECTICUT ADVISORY COMMISSION
ON INTERGOVERNMENTAL RELATIONS

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ADVISORY COMMISSION ON INTERGOVERNMENTAL RELATIONS

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Context

National Context

The U.S. Census Bureau has developed a basic definition of special districts:

"Special district governments are independent, limited purpose governmental units (other than school district governments), which exist as separate entities with substantial administrative and fiscal independence from general purpose local governments."¹

Another definition of special districts generally accepted on a nationwide basis has been put forth by the U.S. ACIR as follows:

"Special districts are units of local government established to perform a single, or at most a few, specific function(s). They are distinguished from general-purpose units - counties, municipalities, and townships - which are responsible for a broad range of local services."²

These definitions describe the general context into which special districts fit in the nation. While it is surprising to many, there are over 29,000 special districts nationwide and (excluding school districts from the definition) special districts are by far the fastest growing form of government in the United States. For example, during the decade 1972-82, the number of special district governments increased by 4,775, representing an increase of 19.9% in just ten years.

Generally speaking, the creation and accountability controls for special districts in other states are more stringent than similar mechanisms in Connecticut. These contrasts are discussed in some detail in the section on District Creation and Termination in this report. Nationally, the functions of special districts are numerous although the vast majority of individual districts perform either one, or at most, a few functions. Chart A lists the districts by function with the changes between 1967, 1977 and 1987.

¹ U.S. Census Bureau definition as quoted in Special District Accountability in Florida, Florida ACIR, 1987, p.5.

² United States Advisory Commission on Intergovernmental Relations, State and Local Roles in the Federal System, April, 1982, p. 253.

 CHART A

 Special Districts, by Function: 1967, 1977 and 1987

By Function	1967	1977	1987
Cemeteries	1,397	1,615	1,627
Education (school building districts)	956	1,020	713
Fire Protection	3,665	4,187	5,070
Highways	774	652	621
Health	234	350	484
Hospitals	537	715	783
Housing and Urban Renewal	1,565	2,408	3,464
Libraries	410	586	830
Natural Resources			
Drainage - Flood Control	2,855	2,936	2,772
Irrigation Water Conservation	904	934	854
Soil Conservation	2,571	2,431	2,469
Other and Composite Purposes	209	294	265
Parks and Recreation	613	829	1,004
Sewerage	1,233	1,610	1,607
Utilities			
Water Supply	2,140	2,480	3,060
Other Utilities	126	224	411
Sewerage and Water Supply Combined	298	1,065	1,168
Natural Resources and Water Supply	45	71	98
Other	732	1,555	2,232
TOTALS	21,264	25,962	29,532

SOURCE: U.S. Department of Commerce, Bureau of the Census, Census of Governments, Volume 1, Government Organizations, 1967, 1977 and 1987.

A listing of the reasons for the creation of special districts has been presented by John C. Bollens in his comprehensive 1957 study of special districts and is summarized below:

1. Unsuitability of other local units due to geography
2. Unsuitability of other local units due to finances and functions
3. Unsuitability of other local units due to administration and attitudes
4. The desire for independence
5. The advocacy of existing governments
6. Expediency³

Connecticut Context

The following reasons for the creation of special taxing districts in Connecticut emerge from the research.

1. To accomplish public services within a specified area within a town;
2. To allow for concentration on, or specialization in, one (or a few) functions;
3. To assure that all who receive services can be required to pay for them;
4. To allow for the deductibility of district property taxes from federal income taxes; and
5. To promote and protect certain private developments.

The basis for these reasons will be discussed in subsequent sections of this report. Although several of the reasons for the Connecticut districts fit together with the reasons described in national literature, the districts are different in several ways.

Nationally, many districts cover very large, multi-jurisdictional geographic areas, often in unincorporated territory. All but nine Connecticut districts, however, are within one

³ Bollens, John C., Special District Governments in the United States, University of California Press, 1957, pp. 6-15.

single incorporated town. Also, with the exception of fire districts, most Connecticut districts perform multiple functions while in other states most districts are single purpose.

Connecticut District Typology

In analyzing special taxing districts in Connecticut, some basic general groupings and distinctions appear valid. Practically speaking, districts can be grouped as follows:

Fire Districts

Utilities Districts (Water, Sewer, Lighting)

Improvement Association Districts (Condos and Private Developments)

Beach and Lake Association Districts

In drawing these generalizations, it must be noted that there are areas of overlap, and some districts in each category have traits in common with other categories and do not fit all of the general traits of their category. Their essential nature, however, points to these as appropriate categories.

Of the above groupings of districts, generally speaking fire and utilities districts perform public services for public purposes. Their services are public in the sense that they are typical governmental services, and they are for "public purposes" in that the services are in geographic areas which are customarily available to the general public.

In contrast, improvement association districts and beach association districts tend to provide public services for private, exclusive purposes. As in the fire and utilities districts, the services in improvement associations are public in that they are governmental functions, but they are for "private purposes" in that they are performed basically in areas which are generally not available to the public. The condominium and private development districts are providing services within their own private complexes, and the beach and lake associations are providing services in their private beach and recreation areas. In many cases, in fact, the services provided by these districts are specifically designed to protect the privacy and/or exclusivity of the district residents. Such functions as placing privacy signs and fencing on district property, parking restrictions, and area security forces are often examples of these purposes.

Connecticut Special Tax Districts and Federal Tax Deductibility

A major distinction of Connecticut districts is that the vast majority which have been created in recent years are improvement districts in conjunction with condominium complexes and other private real estate developments. The major function the district serves is to provide a legal mechanism through which the payment for services can be made deductible from federal income taxes. In these cases, the services have been provided prior to the creation of the district by a condominium association and would most likely continue to be provided whether or not a district existed. It is clear, therefore, that the real purpose of the district is one of creating tax deductibility rather than providing services.

An "Advice Memorandum" released by the Internal Revenue Service on July 29, 1988, may well have a major impact on the deductibility issue. This document is specific to one particular district with its unique set of circumstances, and is supposedly not to carry any precedential value, but to the extent that it reflects the approach the IRS may take toward special taxing districts in Connecticut, the present boom in district creations may well be at an end, and the future value of numerous present districts may be suspect. The opinion essentially determines that, despite the Connecticut statutes definition, some Connecticut special taxing districts (particularly those relating to condominium associations) are not political subdivisions (for IRS purposes), and not only are their taxes not deductible for the taxpayers but their income may be subject to federal taxation. If this opinion becomes a reality at the IRS and is generalized to other districts in similar circumstances, the main reason for existence for many districts will become invalid. This situation must be carefully watched, but it must be emphasized here that the opinion is only a very early stage of IRS determination, and the opinion relates the decision very closely to the specific circumstances of the one district and does not generalize.

Connecticut Districts

Connecticut law provides for numerous kinds of special districts in addition to special taxing districts. Most of the types are "dependent" in that (1) they are created by local governments; (2) they must rely on other governments for their revenues; and (3) the members of their governing bodies are determined by other governments. These districts are outlined in Appendix B. Included among these dependent districts are the special services districts which can be created under Chapter 105a of the General Statutes. Special services

districts are not included in this report because of their dependent nature (as described in Appendix B), but the ACIR is considering a supplementary study of the impacts of these districts.

This report also does not deal to any significant degree with the eleven boroughs which remain in Connecticut government. Boroughs meet the three tests for independent districts mentioned below and they are generally included in special district statistics by the Office of Policy and Management, but their essential role in Connecticut government is different by history and tradition from all other types of special districts. Any meaningful study of boroughs would necessarily involve a significant number of different issues and analyses than are appropriate here. A study of boroughs would, and should, stand alone.

At the request of the General Assembly, the special districts which are the subject of this report are "independent" districts which have the power to levy and collect their own taxes (See Appendix A). These districts are created either by special act of the general assembly or through voter petitions under the process established in Chapter 105 of the Connecticut General Statutes.

These districts can be considered independent by any reasonable measures of independence: (1) they can be created without review by any general purpose government, local or state; (2) they have the power to levy and collect property taxes to finance their operations; and (3) their governing bodies are selected by district voters.

The basic legal status of special districts is described by quotes from two Connecticut Supreme Court opinions.

In a 1958 case, which is considered to be the basic case on special district law, Larkin v. Bontatibus, the court stated,

"A district established under [Chapter 105] is a quasi-municipal corporation. In effect, it is a body politic within the confines of a larger municipal corporation, the town.....As such, the limitations on its extent must be governed by the laws pertaining to municipal corporations."⁴

⁴ Larkin v. Bontatibus, 145 Conn. 570, 576, 145A.2nd 133 (1958).

More recently, in a 1988 case, with the ruling released August 9, 1988, the court clearly delineated the relationship of special tax districts to municipalities, acknowledging the statutory powers of districts, but clarifying the preemptive authority of general purpose municipalities. The court stated:

"We conclude, therefore, that special tax districts are authorized to supply services where lacking, or to augment them when they are already provided by the municipality, but cannot displace or preempt the town's primary authorized power to provide and tax for such services."⁵

Connecticut has had special districts at least since the Borough of Stonington was formed by special act in 1801. The first fire district was recorded by special act in 1863 (New Milford Fire District), and the first district formed under general law was the Norfolk Sewer District in 1893.

Since then districts have been formed throughout the state both through special acts and under the general statutes.

Existing Districts

As of July 31, 1988, there were 258 special taxing districts on file with the State Office of Policy and Management. Of these districts, 158 were created under the general statutes and 100 were created by special acts.

The numbers of these districts continue to increase each year, although a few are abolished as well. Since 1983, for example, 81 new districts have been created and 18 abolished. Of the new districts, 78 are improvement associations, with most designed to serve condominium complexes. The vast majority of new districts are created under the general statutes, with only one new district being created by special act in the 1980s and four in the 1970s.

⁵ Windham First Taxing District v. Windham, 208 Conn. 543 (1988).

As of August 1988, the following types of districts exist:

Improvement Associations (inclu. 32 beach districts).....	176
Fire Districts.....	71
Other (inclu. Lighting, Water, Sewer, etc.).....	10
City (unconsolidated).....	1
TOTAL	258

Geographically, districts are distributed throughout the state (see map at the beginning of the Appendix Section), with a concentration generally along the Long Island Sound shoreline and particularly in lower Fairfield County. By county area, the distribution is as follows:

Hartford County.....	25
New Haven County.....	32
New London County.....	33
Fairfield County.....	72
Litchfield County.....	32
Middlesex County.....	31
Tolland County.....	11
Windham County.....	22
TOTAL	258

Special districts have been in existence since the early 1800s, although the majority have been created since the 1920s. The following shows the dates of creation by decade.

<u>Date Created</u>	<u>Statute Dist.</u>	<u>Sp. Act Dist.</u>	<u>Total</u>
pre 1940	18	53	71
1940s	7	12	19
1950s	15	21	36
1960s	14	9	23

1970s	28	4	32
1980s	72	1	73
Unknown	4	- -	4
TOTALS	<u>158</u>	<u>100</u>	<u>258</u>

General Statutes - Chapter 105

The general statutes relating to special tax districts were codified in 1957 to form Chapter 105, generally as it exists today. This chapter basically provides the framework for the creation, operations and termination of special taxing districts. It also provides for some limited charter powers for districts created by special act.

The chapter is entitled "Fire, Sewer and Other Districts" but there are realistically few differences among the types of districts. The only evident difference is that water and sewer districts can contain noncontiguous areas if they are served by a common water or sewer main. All other districts must contain only contiguous areas. All districts organized under this chapter can have the same powers (described in a later section) from the list of authorized powers, regardless of what the district is called.

There have been numerous changes in the general district law over the years and a brief description of these changes is contained in Appendix C. The most significant changes occurring recently have been a 1987 bill which established fines for districts failing to report to oversight agencies (described later) and a 1988 bill which removed the prohibition on the formation of districts in cities and boroughs.

Legal Requirements on Connecticut Districts

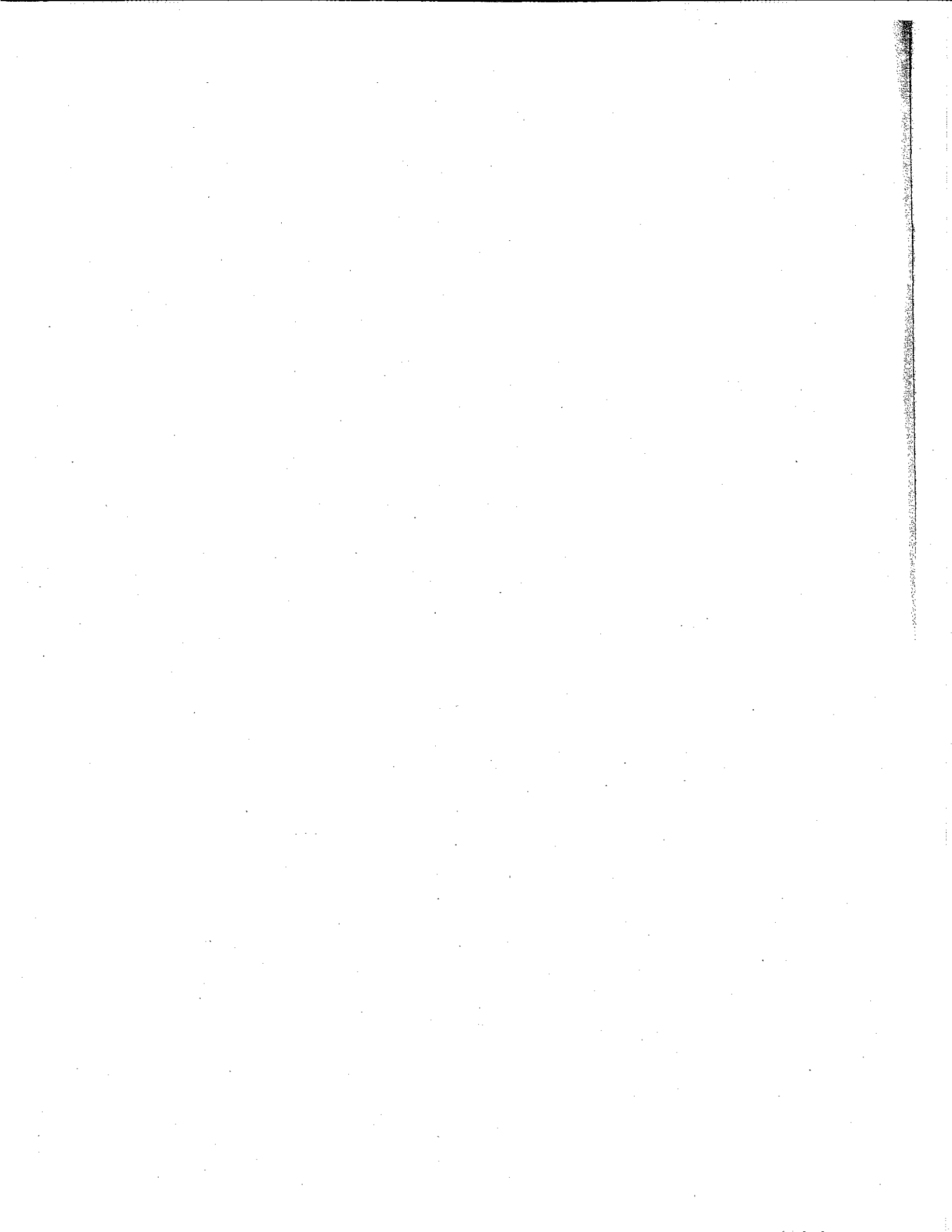
In addition to the provisions of chapter 105 and any special act provisions, special districts, by their nature as political subdivisions of the state, are subject to numerous other state statutes. The following are identified as clearly being applicable. Additional laws may also have applicability in some or all cases.

1. **Freedom of Information (CGS 1-18a to 1-21k)**. The full gamut of freedom of information statutes apply to special districts. This includes such areas as notices, meetings, minutes and access to public information and documents. In fact, since the FOI law was adopted in 1975, there have been 14 decisions in cases involving special districts, 13 of which found fault with district operations. One case was dismissed. None appears to have involved major, willful violations, nor did any result in fines or penalties. The issues most prevalent involve: (a) meeting notices and agendas; (b) executive session requirements; and (c) production and availability of meeting minutes and other public documents.⁶
2. **Public Records Storage and Handling (CGS 1-7 to 1-19)**. All of the statutes which pertain to the preparation, protection and storage of public records apply to special districts. There are requirements that all permanent records be printed on paper and with ink specified by the State Administrator of Public Records. They must be stored in fireproof, locked facilities which assure their protection, and copies must be provided to the public at reasonable fees. This set of statutes is probably one of the least understood and most frequently violated of all statutes by districts (as well as by most other governmental agencies).
3. **Municipal Auditing Act (CGS 7-391 to 7-397)**. Each district must keep financial records in accordance with state law and provide reports as required. Details of this statute are discussed in the Accountability Section of this report.
4. **Bonding Act (CGS 7-369 to 7-380a)**. Any district borrowing funds on a long term debt basis must do so in accordance with the Municipal Bonding Act. Informal borrowing procedures which can be practiced by private agencies are not allowed for public

⁶ Derived from a search of FOI case decisions 1975-86.

entities, including districts. The bonded debt incurred by districts is considered by municipal credit rating agencies as underlying debt in municipal credit analyses.

5. **Voting/Elections** (CGS Title 9). Voting rights and the conduct of public elections for districts are governed both by the specific directions included in Chapter 105 and by the general election provisions of Title 9 of the general statutes.
6. **Minority Representation on Boards** (CGS 9-167a). The requirements in Section 9-167a of the general statutes regarding minority (political) representation for public agencies, boards and commissions applies to special districts. While virtually all districts elect their boards on a nonpartisan basis, the fact that the members may be members of political parties may have an impact on the legality of the overall board membership. The "minority representation" statute actually is a "maximum number" statute which specifies the maximum number of persons from one political party that can be on any board or commission. Given the essential nonpartisan nature of most districts, this provision is undoubtedly little understood or followed.
7. **Collective Bargaining/Public Employees** (CGS 7-460 to 7-479). As political subdivisions of the state, special districts are subject to all state statutes concerning public employees including the right to unionize, collective bargaining, binding arbitration, pensions, civil service, affirmative action and other similar laws. While most districts have few, if any, employees, those which have any are required to follow the statutes governing public employees.



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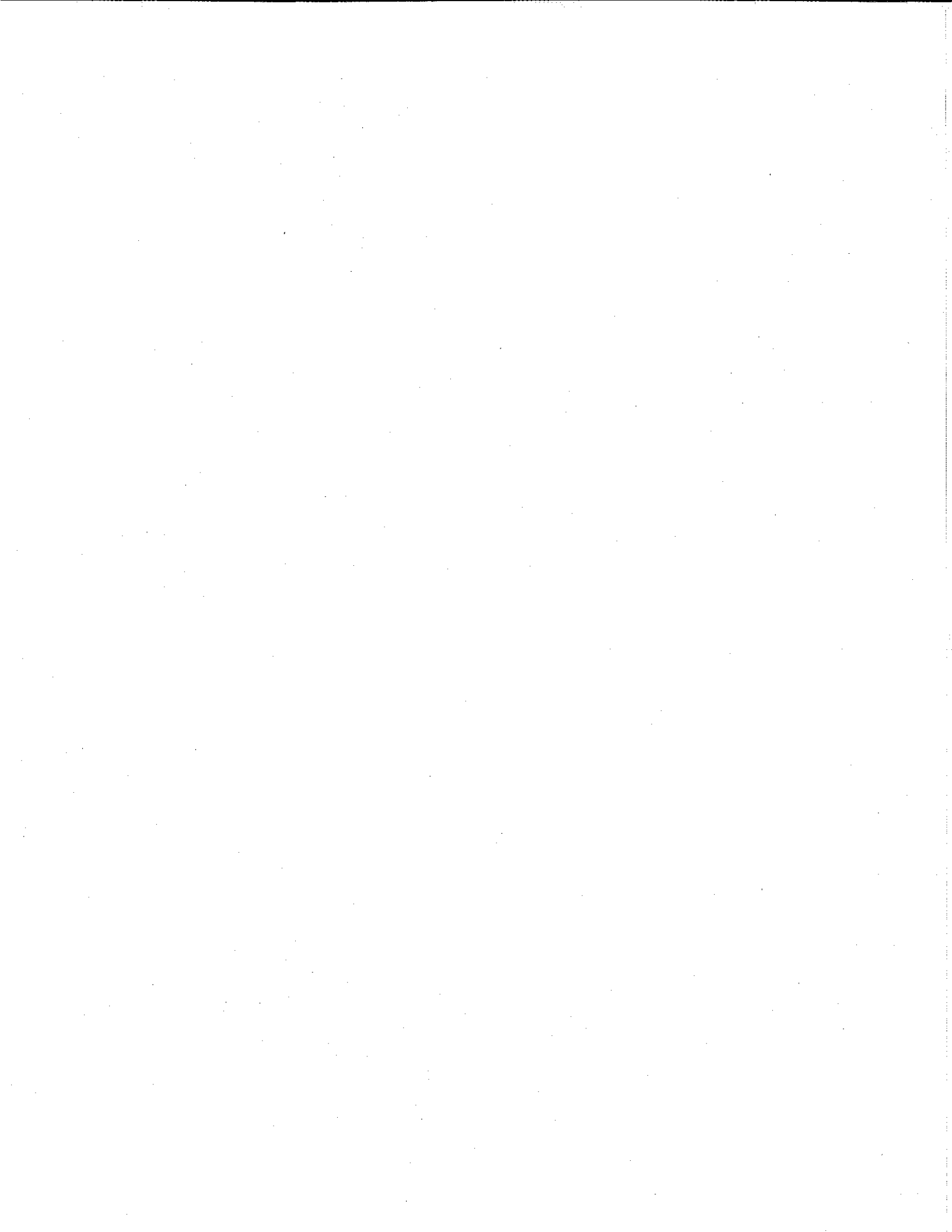
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Powers of Districts

The powers of special districts created under the general statutes are enumerated in Section 7-326 (listed below). Those created by Special Act of the General Assembly, however, presumably can have any powers granted by that legislation, and a significant variety does exist. Governing body size ranges from three to twelve members, many acts provide voting rights only to landowners over 21 years of age, and many fail to specify any termination procedures. Significant variety also exists in functions allowed to the districts and in taxing methods. With respect to taxation, a significant number of districts created by special act collect taxes on bases other than the traditional property tax/assessed property value method, most using flat rates per lot or acre.

With respect to functional powers, many have some or all of the powers authorized by the general statutes, but some curious additions appear. For example, one district law gave the district "right of first refusal" in the sale of any land in the district for a period of 21 years (now expired). That same district, however, continues to have control over the appearance of all structures, specifically including color schemes.

General Law Districts

If created under general law, a district "may have any or all of the following powers and purposes (Note: the dates in parenthesis indicate the year the purpose first appeared in the General Statutes):

1. to extinguish fires (1893)
2. to light streets (1893)
3. to plant and care for shade and ornamental trees (1893)
4. to construct and maintain roads (1955), sidewalks, crosswalks, drains and sewers (1893)
5. to appoint and employ watchmen or police officers (1893)
6. to acquire (1981), construct, maintain, and regulate the use of recreational facilities (1957)
7. to plan, lay out, acquire, construct, reconstruct, repair, maintain, supervise and manage a flood or erosion control system (1955)
8. to plan, lay out, construct, maintain, operate and regulate the use of a

- community water system (1978)
9. to collect garbage, ashes and all other refuse matter in any portion of such district (1915) and provide for the disposal of such matter (1943)
 10. to establish a zoning commission and a zoning board of appeals or a planning commission, or both, by adoption of Chapter 124 or Chapter 126... which commissions or board shall be dissolved upon adoption by the town of subdivision or zoning regulations by the town planning or zoning commission (1959) (Note: a special act district with zoning authority would not be subject to this contingency.)
 11. to adopt building regulations which shall be superseded upon adoption of building regulations by the town (1957)
 12. to contract with a town, city, borough or other district for carrying out any of these purposes (1957).

In addition to their ability to tax property and levy assessments for certain capital improvements (C.G.S. 7-328), a statutory district may issue bonds, pledged by the district's credit, to construct public works.

From 1893 to 1955, districts also were permitted to condemn any land needed for their purposes if they could not acquire such property or easements at 'a reasonable price.' Although that power was repealed, fire districts may still condemn land for a square, common or park under C.G.S. 48-7.⁷

Financial Management of Districts

The financial management framework of special districts is outlined in Chapter 105, including such aspects as financial officers, budgeting procedures and timing, taxation and assessment issues, and cash handling and accounting requirements.

⁷ State of Connecticut, Office of Legislative Research, "Special Tax Districts: Background, Issues and Problems" A Report to the Commission on Local Government, October, 1982, pp. 2-3.

Section 7-327(b) establishes a requirement that all districts have a treasurer who "shall have charge of the collection and payment of all moneys of the district, under such rules and regulations as shall be prescribed by the board of directors, and shall prepare the annual budget."

The budget is required to be reviewed by the board of directors and adopted at the annual budget meeting of the district.

The fiscal year of all districts is established as July 1 to June 30. District budget adoption is required to be a minimum of 30 days prior to the beginning of the fiscal year, which meeting includes the fixing of the tax rate and the laying of the tax.

Section 7-328 contains the requirements regarding district taxation and assessments. The only tax authorized for districts to use is the property tax, and it must be levied on the same "assessed valuation" basis as municipal property taxes. Property valuation for taxation purposes is directed to be performed for the districts by local town tax assessors with district Grand Lists prepared for, and delivered to, district clerks. The district clerk is then required to prepare a rate bill and deliver it to the district treasurer for tax collection. The treasurer acts as the district tax collector, and has the same collection powers as town tax collectors. District taxes are collectible as a lien on the property in the same manner as town taxes.

Districts are authorized to levy special benefit assessments for the payment of drains, sewers, sidewalks, curbs or gutters. Flood or erosion control systems can be assessed in accordance with the same rules as for municipal assessments for similar projects.

Districts may issue bonds for any public works projects which they are authorized to construct under Chapter 105. Their procedures for the issuance of such bonds must be in accordance with the statutory municipal bond act, and their indebtedness will be considered as underlying debt of their host municipality as discussed in the "Legal Requirements" and "Findings" sections of this report.

Financial management practices required by the statute include the obligation that all moneys received on behalf of the district by directors must be paid over to the treasurer, and that specific approval by a vote of the district is required for any individual expenditure in excess of \$2,000 on any contract or obligation.

Finally, Section 7-329 requires that, if a district is to be terminated, the officers are directed to pay off all outstanding indebtedness and turn over the balance of the assets to the town, if authorized by the town legislative body. There are no provisions for what happens if the town declines the assets or if liabilities exceed assets.

Creation and Termination of Districts

Creation

Connecticut

In Connecticut, special taxing districts are created in one of two ways: (1) by special act of the state legislature, or (2) by the initiation of persons within the district through petition and vote under Chapter 105 of the general statutes. The special act method was the most frequently used approach for many years but has become much less popular in the last two decades with only four created by special act in the 1970s and one in the 1980s. By contrast, there have been 27 created under the general statutes since 1985 alone and 69 in the decade of the 80s.

Special Acts

The special act method generally has been initiated by a group of citizens or an association requesting their state legislator to sponsor special legislation creating a tax district for specified purposes and with specified organizational and revenue-raising powers.

With a bill in hand, the appropriate committee of the General Assembly, now the Joint Committee on Planning and Development, then would hold a hearing and, generally if there were no significant objections, would approve the bill. Similarly, the full General Assembly would be inclined to approve a legislator's request for the creation of a district which, after all, would affect only one localized area.

The special act method has been essentially abandoned (the only one in the 1980s was to create a multi-town district not allowed by the general statutes) for several reasons:

1. The legislative process is somewhat time-consuming and burdensome, particularly to individuals not regularly involved in it;
2. Subsequent changes to the district generally must come through the legislative process which can cause significant delays;

3. The General Assembly has, in recent years, actively discouraged special legislation because of the legislative time it consumes; and
4. The general statutes provide a relatively easy process for the creation of a district, a broad framework of potential powers from which to choose, and a simple, quick method for making changes.

General Law

The creation of special taxing districts by general law has been possible in Connecticut at least since the late 1800s, and was codified into its basic form in 1957. The district creation process is contained in Sections 7-325 through 7-327, and includes the following basic provisions:

1. Creation of a district is initiated by a petition of twenty (20) or more voters, specifying the boundaries and the purposes of the proposed district. "Voters" (for the petitioning) is defined as residents who are electors and those who are citizens of at least the age of 18 and who have property in the district assessed at least at \$1,000.
2. The petition is submitted to the town's selectmen who must then call a meeting of the voters "residing" in the district to act on the petition. Such meeting must be held within 30 days of receipt of the petition at such place and time as the selectmen designate. Notice of such meeting must be published in two successive issues of a newspaper published or circulated in the town, at least fourteen days prior to the meeting.
3. A two-thirds majority of voters present at the meeting is necessary for approval of the petition and creation of the district. The meeting can then name the district and, by majority vote, select necessary officers who serve until the first annual meeting. There is no minimum quorum specified in the statutes for action on creation.
4. The district is then required to file a report with the Secretary of the Office of Policy and Management (with a copy to the town clerk) identifying its officers, providing a copy of its charter and bylaws if any exist, and such other information as the secretary requires. Upon the filing of this report the district becomes a body corporate and politic, having the powers not inconsistent with the general statutes which are

necessary to carry out the objectives for which it was established, including the power to levy and collect taxes.

5. The clerk of the district is then required to cause the name and boundaries of the district to be filed on the land records of the town in which the district is located.
6. District boundaries can be enlarged or reduced by a two-thirds majority vote of the voters of the area proposed to be included or excluded, present at a meeting called and noticed by the district board of directors.

Consistent with this approach, other district activities are statutorily required to be performed either by a meeting of the district voters or by the district board of directors. Contrary to the provisions of most other states, Connecticut statutes do not require either a referendum or the approval of any unit of general governmental power before important district activities are adopted.

Termination of Districts

The process for the termination of any district created under general law in Connecticut is specified in Section 7-329 of the general statutes. Termination is initiated by either a vote of the district board of directors or by petition for the lesser of 10% of the district voters or 20 voters.

Upon either form of initiating action, the board of directors then calls a meeting of the voters of the district, and if two-thirds of the voters present at the meeting approve a termination motion, the officers are directed to terminate the affairs of the district. As in the case of district creation, the final vote is taken at a meeting (which has a legal quorum of as few as 15 voters) rather than a referendum.

On the termination of the district, remaining assets, if any, are turned over to the town if the town chooses to accept them. If the town declines them, the law is silent on what happens to the assets.

Other States

With the exception of Connecticut, in every state researched for this report or referred to in literature regarding special districts, the creation of the district requires either a referendum of voters in the district area or the approval of another governmental entity, or both. Generally speaking, in other states, special districts are administratively separate but essentially subordinate jurisdictions. The following are brief descriptions of the creation, termination and oversight mechanisms of other states where special districts are numerous and on whom systematic information is available.

Colorado⁸

"Petitioners" file a service plan with the county (or a city if the proposed district is entirely within a city boundary). The county then determines whether the service plan meets a real need and proposes to meet the need in an appropriate manner. Following county approval of the service plan, a petition is filed with the state district court by the lesser of 20% of the electors in the proposed district or 200 voters. The court then orders a referendum vote in the district. If a majority of those voting approve the district, it is created.

Termination of a district is initiated by either the district board or a petition of the lesser of 5% or 50 voters to the state district court. The court orders a referendum which can approve the termination by majority vote.

Oversight is basically done at the county level, with annual reports being filed by the districts with the counties and the county boards having the power to enforce the district service plans. State oversight consists of the requirement of annual organizational reports and budget and audit filings.

Colorado is one of the most progressive states in dealing with special districts due largely to a series of new laws adopted in 1985 following a comprehensive study of districts by the Colorado Legislative Council in 1984. The study was prompted by a proliferation of special

⁸ Information derived from a report of the Colorado Legislative Council, "Recommendations for the 1985 Committee on Special Districts", December 1984; and from conversations with Samuel D. Mamet, Associate Director of the Colorado Municipal League.

districts and a realization of a lack of knowledge and control over districts by any general purpose governments.

Arizona⁹

Special districts are created through different state law sections, varying by function. Although the details vary, the general approach seems relatively consistent, with initiation being by petition (ranging from 10% to a majority) and approval being by referendum held by the county. Termination of districts follows much the same process of petition and referendum, again with details varying by type.

Oversight of districts is minimal. No systematic financial or organizational reports are made to either the state or to any local governments, with the exception of the five districts which are governed by County Boards of Supervisors in which reports are made to the State Auditor General. Even the publishing of annual reports as public information seems spotty, with reports required for some types of districts but not others.

New York¹⁰

New York has over 6,900 special districts, most limited to areas within one individual town and performing one single function. The districts are created by vote of the town board (in multi-town or unincorporated areas, by the county board). They are essentially creatures of the town, separated out as a special district for the purpose of performing and financing unique services within one geographic area which are not provided in the remainder of the town. Districts are governed by boards of directors but, generally speaking, these boards are the same as the town governing board. Revenues are raised by property taxation with amounts determined by the district board whose request is submitted to the town.

⁹ Information derived from a report by University of Arizona Professor Don L. Bowen, Special District Government in Arizona: a Report with Recommendations, December 1982; and conversations with Catherine Connolly of the League of Arizona Cities and Towns.

¹⁰ Information derived from a report by the New York State Legislative Commission on State-Local Relations, New York's State-Local Service Delivery System, May 1987; and conversations with Paul D. Moore, Executive Director of the New York State Legislative Commission on State-Local Relations.

Termination of the districts can be accomplished by vote of the creating board.

Oversight is accomplished by the towns through the fact that the districts essentially have their being through the town government structure.

New Jersey¹¹

The only special districts which will remain in New Jersey after this year will be fire districts. The remaining districts have, through legislation adopted in the past several years, all been consolidated with the municipalities. This consolidation trend has been initiated and enforced by the state and, according to the New Jersey Commission on County and Local Government, follows a general New Jersey trend toward governmental centralization and simplification of lines of authority.

A curious anomaly in the New Jersey situation is the law governing the creation of fire districts. That law requires a municipality to create a fire district simply upon the petition of 20 residents. While new districts have not been created in recent years (only one in the past 15 years), this ease of creation and lack of flexibility on the part of the law is counter to the typical approach in New Jersey.

Rhode Island¹²

Rhode Island has a number of districts similar in nature to those in Connecticut. The functions tend to be fire, lighting, sanitation and utilities, and several of their districts perform multiple functions as do many Connecticut districts. Rhode Island, however, has had no new districts created in the past 25-30 years. This is possibly due to that fact that the creation process legally requires both special state legislation and a referendum of district voters.

¹¹ Information is derived from a conversation with Seth Benjamin of the New Jersey Commission on County and Municipal Government, supplemented by that agency's publication Functional Fragmentation and the Traditional Forms of Municipal Government in New Jersey, November 1985.

¹² Information derived from a conversation with Richard Sylvester, State Office of Local Government Assistance, State of Rhode Island.

According to the State Office of Local Government Assistance, there is no state or local government oversight of special districts in Rhode Island.

New Hampshire and Massachusetts

According to officials in these two New England states, there are no provisions in state statutes and no existence of special taxing districts in New Hampshire or Massachusetts. While Massachusetts has many functional special districts, the districts do not have powers of taxation, but rather rely on assessments of member municipalities.

Florida¹³

In Florida, special district law varies by function in a manner similar to Arizona. Generally speaking, however, districts can be created either by the state legislature, counties or municipalities. The state encourages the creation only of "dependent" districts (those similar to New York's) as a strategy of reducing the proliferation of independent governments. Municipal Service Taxing Units can be created by counties as dependent districts designed to perform urban government type functions in unincorporated areas, financed by charges, assessments and property taxes levied by the county. Otherwise, the general creation mechanism for districts is by petition followed by an election within the proposed district. No independent district can be created by special act of the legislature except those performing one function and where specific authorization is contained in the general statutes.

The general termination mechanism for special districts is a vote by the governing body followed by a referendum of district electors, or by special act of the legislature.

¹³ Information derived from a report by the Florida Council on Intergovernmental Relations, Special District Accountability in Florida, November 1987.

Accountability features are written into Florida law, including financial reporting to the state and local governments, requirements for public notification of meetings, etc. on the part of districts, and administrative oversight by the state. In the case of fiscal emergency or insolvency, the state can step in with significant control mechanisms.

Accountability of Districts

Special districts nationwide have often been referred to as the "forgotten governments". Many people who are interested in governmental affairs believe that special districts are small, minor functionaries, about which little is known and where little business of importance is conducted. Essentially, this same attitude and general feeling has been prevalent in Connecticut, at least until recent years.

The fact is, however, that special districts are significant operations. The latest data available (gathered by OPM in July 1988) shows annual budgets of special districts in the aggregate to be in excess of **\$39 million**. This includes almost \$24 million spent by fire districts and in excess of \$15 million by other improvement districts. This combined total is more than the combined non-school budgets of 51 of Connecticut's towns.

Accountability To the Public

The state, in recognizing the significance of the financial operations of districts, has created several contact points and oversight measures designed in an effort to assure that district voters, the public at large, and state and local agencies have access to important district information and that key functions are performed on open, governmental bases. The following public contact points are designed to assure open participation and accountability.

- 1. Notice Requirements.** Section 7-325 requires that, for the consideration of creation of a district, notice be published in two consecutive issues of a newspaper with circulation in the proposed district area at least fourteen days prior to the meeting. The same notice is required for any district action on expansion or contraction of district boundaries, and Section 7-329 sets the identical requirements for meetings considering district termination. Section 7-327 sets a ten day, one newspaper publication requirement for notice of annual or special district meetings. District meeting notices are required to include "the business to be transacted thereat".
- 2. Referenda.** Section 7-327 authorizes district voters to petition for referenda on items scheduled to be considered by district meetings. The petition requires signatures of the lesser of

200 voters or 10% of the total number of eligible voters, to force the referendum. This section is similar to the process in the general statutes applicable to referenda in municipalities.

3. Creation/Elections. Section 7-325 establishes the municipality as the election-administering agency in the district creating process. This provides an outside agency, with considerable experience in conducting elections, with the responsibility for assuring that a fair, efficient and open election process is held.

4. Assessment. While districts are empowered to levy property taxes on their own volition, the valuation of property (the basis for the distribution of tax liability) is performed by the towns. When a district decides to levy a property tax, the town assessor is required to provide the district with a Grand List of assessed property within the district boundaries. This provision, while seemingly mildly burdensome on the towns, assures assessment uniformity and avoids duplicative and potentially less professional assessment practices.

5. Meeting Quorums. Section 7-327 specifies that a minimum quorum for action at any district meeting is fifteen voters. If there are fewer than fifteen voters present, the meeting must be adjourned until such time as at least fifteen are in attendance. Curiously, while the quorum requirement exists for all meetings, whether the issues be major or minor, there is no such quorum requirement for the meeting considering the creation of the district. There is no minimum number of voters specified for a creation vote.

6. Voting Rights. "Voters" for all issues being decided by districts is defined by reference to Section 7-6 as including all electors residing in the district and any citizen eighteen years of age or older who has property valued at \$1,000 or more on the Grand List. This provision assures that those most affected by district action will have a voice in that action.

Curiously again, however, the ground rules appear to be different for the district creation process. While the petitioning process includes non-resident "voters", Section 7-325 specifically states that the meeting which is called for creation purposes shall be called of "the voters residing within such specified limits...", thus eliminating the voting rights of non-resident taxpayers from the creation decision. This definition is particularly critical in the consideration of the creation of districts in seasonal communities where significant numbers of landowners may be residents elsewhere.

7. Public Hearings. There are no requirements for public hearings on any issues, including budgets or borrowings, provided for in the general statutes. In contrast, the statutes require non-charter municipalities to hold public hearings on budgetary matters, even when the budget must be adopted by the town meeting.

Accountability To Local Government

Under Connecticut statutes, accountability of independent special districts to local governments is spotty and minimal. There are no accountability requirements at all in such areas as budgeting, bonding, services or taxation.

As a result, districts could own real estate, construct road and sidewalk improvements without regard to minimum town public facility standards, and create debt and incur obligations which, practically speaking, could ultimately become a town responsibility, without any requirements that the districts be accountable to any general governmental entity for these actions. For example, an improvement district might construct a road without regard to town public road construction regulations because that road is originally planned to remain a private road. If, however, the district is terminated while the road is the access connection between the public road network and a significant number of housing units, the municipality could conceivably end up having to accept the road and maintain it even though it is substandard. This same situation could occur with any district's public works facilities (such as water and sewer lines). While the argument certainly could be made that the town is not required to take over any district's facilities, practical circumstances may dictate otherwise.

It is also conceivable that districts could find themselves with capital and maintenance obligations which significantly outstrip their tax revenues (through underfunding early maintenance and failing to plan for capital replacements). If the district were then to dissolve, leaving the obligations behind, the potential exists that the local government could be faced with undertaking the services and trying to develop the financial resources to pay for them.

Statutory Requirements

Section 7-325 does require that municipalities be notified of the creation, or boundary change, of a district through the filing of the creation documents on the local land records. Section 7-329 provides the same requirement for district terminations.

Sections 7-392 and 7-393 (parts of the Municipal Auditing Act) contain requirements for the filing of district financial reports with the towns in which the districts are located. For districts with annual expenses in excess of \$75,000 (average over the three preceding years), Section 7-393 requires the filing of a copy of a biennial audit conducted by a certified public accountant, with the town clerk. For districts with expenses under \$75,000, Section 7-392 requires districts to file with the town clerk an annual "statement of accounts and finances". Interestingly, this section mandates a \$500 fine on the district treasurer for failure to file these statements (with no timetable for filing other than "annually") but there is no similar fine for the larger budgeting districts' failure to file audits, which in any case are only required to be filed biennially.

Our research indicates that the financial filings (audits as well as filings) have been made rarely, and the organizational filings have only begun to be made in the past few years, following the passage of P.A. 87-573 by the General Assembly.

P.A. 87-573 added penalties (automatic \$500 fines) for failure to file certain required reports with both the state and the municipalities. Its passage has greatly increased the timeliness and actual completion of many of these reports.

Accountability To State Government

State oversight of special districts essentially is limited to requirements for districts to file organizational and financial information with the Office of Policy and Management. These reports have been required for more than a decade but, in 1987, recognizing the fact that districts were routinely failing to file both the organizational and financial reports, the OPM

proposed, and the General Assembly adopted P.A. 87-573, which added significant penalties on districts failing to meet filing deadlines.

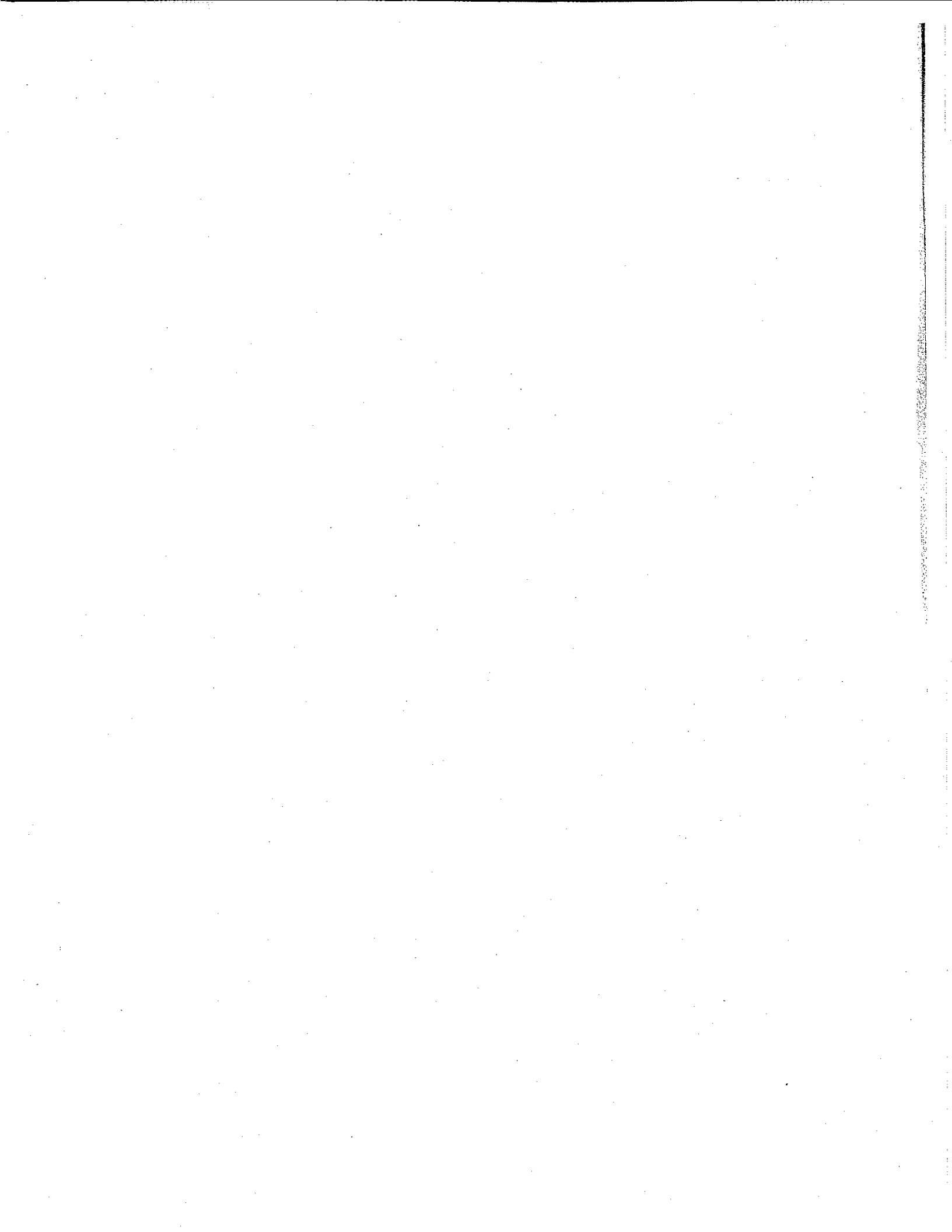
Section 7-325 requires the clerk of a district to file notice of the creation of the district with OPM within seven days of the approval of the creation petition. Failure to file its notice invalidates the corporate existence of the district, a rather significant penalty, if enforced. Being relatively new, the penalty has not yet been imposed.

Section 7-325 also requires districts to file annual organizational reports with OPM including the names of the officers and directors, bylaw or ordinance changes and any other information required by the OPM Secretary. This report must be filed by July 31, and carries an automatic \$500 fine to the district clerk for failure to comply.

Financial reports are required by Section 7-393. Under this section districts with expenses in excess of \$75,000 (average over the prior three years) must be audited at least biennially and must file a copy of the audit report with OPM. The audit must be conducted in accordance with standards set by the OPM Secretary, and must be conducted by a certified public accountant approved by the Secretary. If evidence of fraud or embezzlement is found, the Secretary is obligated to notify the state's attorney in the appropriate judicial district.

There is no apparent penalty for the failure of a district to file an audit in a timely manner. In fact, experience has been as follows: of the 38 fire districts required to file audits, all but four are in compliance; but of the 25 other districts required to file, only ten current audits are on file.

In contrast, the penalties for failure to file the organizational reports have dramatically changed the delinquency factor. At the filing deadline of July 31, 1987, some 60 districts had failed to file organizational reports. In comparison, with the penalties in force in 1988, on July 31st of this year, only five districts were delinquent.



FINDINGS

• **Special districts in Connecticut are easy to create.** Alone among the states, there is no requirement for approval of other governmental agencies or for a referendum of voters within the district for the creation of a district. Termination provisions are equally simple procedurally. This ease of creation is a likely reason for the recent boom of tax districts in Connecticut while Commission research has found no apparent similar pressures in other states.

• **Special districts are out of the mainstream of government.** Local and state government officials in Connecticut have numerous support and assistance groups which keep them abreast of programs and requirements which relate to their governments. There is no similar support for special district officials. In fact, districts tend to consider themselves much more in a private mode than as governments and generally involve themselves very little in governmental issues and organizations. Consequently, issues such as Freedom of Information, reporting requirements, auditing requirements, and the like are often completely unknown to district officers, and are consequently inadequately followed.

• **Formal accountability requirements are few.** The requirements for district accountability to the state and to local governments are outlined in the report. They are minimal and do little to assure compliance with many governmental requirements. Accountability requirements to the district voters are generally unknown to those voters, and there is no formal mechanism to increase their visibility.

• **Districts created by special act have more organizational, functional and taxing freedom than those created under the general law.** As an example, at least one special act district at one time had a legal requirement that all land offered for sale by an owner within the district must first be offered to the district. Other districts have very strict architectural controls (stronger than any allowed to zoning authorities) built

into their statutory basis. With respect to taxation, numerous special act districts tax on bases other than assessed valuation, favoring either flat unit rates or rates per acre. These "extra" powers often tend to be powers not granted to any other governmental units, and more oriented to the private benefits of the district members than to the public benefit.

Special districts generally perform municipal services. The most frequently performed services include:

- Fire protection
- Road maintenance/snow removal
- Recreational facility maintenance/operations
- Security/police protection
- Utilities (water, sewer, lighting)

The use of the special taxing district mechanism (rather than private associations) to deliver services provides the "force of law" to require all parties to pay for services received; i.e. to distribute costs as an equity issue. This is often a significant goal of the creators of a taxing district.

While the districts perform services, in many cases the general purpose of using taxing districts as the mechanism for the provision of these services is largely federal tax deductibility. In most cases, the services provided by the districts were previously provided by private associations and would most likely have to continue to be provided whether or not the district existed. Thus, it appears that the district is created for purposes other than the services themselves. The most prevalent reason given is for the tax benefits.

The attitude of the U.S. Internal Revenue Service toward the deductibility of the taxes of special districts in Connecticut will likely have a profound effect on the future of existing districts and, certainly, on the creation of new districts. Creation costs and bookkeeping costs of maintaining separate taxing district records are expensive. When coupled with the reporting requirements and potential for fines and penalties for failure to comply with state statutes, and the

applicability of numerous governmental regulations, the existence of a special district may seem excessively burdensome to those in the district if the federal income tax benefits are eliminated.

- **Municipalities are generally neutral toward special districts.** Whereas in other states, the general tendency of municipalities has been antagonistic toward special districts (for a variety of reasons), the reactions of Connecticut towns seems to range from neutral to supportive. In fact, the districts perform functions in specified geographical areas which the municipalities generally do not want to perform. The municipalities, however, often are not aware of all of the issues surrounding special taxing districts. For example, some of the district functions, particularly those on private roads, are servicing physical facilities which have not been constructed to town specifications, creating a serious potential conflict if the towns (rather than the districts) were asked to take over responsibility for them.
- Particularly in the case of fire districts, if the districts ceased to exist, many of their functions likely would have to be performed by the municipalities and would have to be paid for through local budgets.
- **Individually, district budgets are generally small, but cumulatively, the total dollars spent annually by special districts is significant at \$39,000,000+.** Nearly 80% of the districts have annual budgets of less than \$100,000, but 26 districts spend over \$250,000 annually, including six over \$1 million. For governments which are often completely overlooked and about which little is known, their expenditures are meaningful.
- **There is little information on debt of special districts.** While there is little documented information on district borrowing, the general size of the budgets and the nature of the functions suggest that overall debt is likely to be relatively low. It should be noted that district debt is viewed as underlying debt for host municipalities in considering the towns' debt ceilings (which may become significant if the municipal debt ceilings are ever lowered). The reason district debt is considered to be underlying debt to

municipalities is because, although these special taxing districts are governmentally independent, their debt must be paid by many of the same taxpayers as the debts of the municipalities. District debt, however, is not considered as municipal debt either for federal arbitrage purposes or for ultimate repayment in the event of district default. It is, however, considered by credit rating agencies (as underlying debt) when they are analyzing municipal debt issues.

The title of Chapter 105 of the General Statutes - "Fire, Sewer and Other Districts" - implies that the statutes will subsequently distinguish one type of district from another. In fact, the only distinction involves the issue of "contiguous areas" and distinguishes districts providing water and/or sewer utility services from all others. The present nomenclature is confusing in general and appears ultimately to cause unwarranted (and unintentional) distinctions in substantive areas such as audit and filing requirements.

There are several technical inconsistencies and anomalies in Chapter 105 which need changing to make the statutes work in a more logical manner. These include issues involved in creation and termination as well as finance and accountability. It appears that they have arisen largely from the continual "add-on" nature of the amendments to this section of the statutes.

RECOMMENDATIONS

GENERAL PRECEPTS

Create a general framework for districts through state statutes.
Maintain organizational flexibility for districts.
Assure that information about districts is available through municipalities.

GENERAL RECOMMENDATION

1. Create a schedule for the gradual sunseting of provisions of special acts of the General Assembly which grant to special taxing districts (1) purposes which exceed those authorized by Section 7-326 of the General Statutes, and (2) taxation powers which exceed those granted to municipalities by the General Statutes. As the sunseting becomes effective, the districts become subject to the provisions of Chapter 105 of the general statutes.

CREATION AND TERMINATION

2. Require **referenda** among the district's voters for the creation and termination of special taxing districts. Eliminate the authorization to create and terminate districts at meetings. The referendum procedure will open the process more, giving wider visibility and opportunity for potentially affected individuals to participate in the decision.
3. Require the **approval of town legislative bodies** before special taxing districts can be created or terminated within their boundaries. This will assure a stronger general governmental role over municipal-type service delivery mechanisms and a coordinated effort at governance.
4. Allow special taxing districts created under the general statutes to adopt charters under the same process allowed to those created by special act.

ACCOUNTABILITY

5. Amend Sec. 7-327 to specifically exempt special taxing districts from Sec. 9-167a minority (political party) representation requirements.
6. Authorize towns to require such other information concerning financial and organizational matters from special taxing districts as they find necessary to assure that appropriate information is publically available about the districts in the municipalities' jurisdictions.
7. Require district clerks to formally notify (in writing) the fiscal authorities of host towns, within ten days, of any final decision by the district to borrow money.
8. Direct the Office of Policy and Management or some other appropriate agency to develop a manual for special districts outlining applicable statutes and regulations for distribution to all districts upon notification of their creation, and biennially thereafter.
9. Enact legislation which clarifies the federal tax exemption and deductibility status of districts.

TECHNICAL

10. Change the title of Chapter 105, and other references throughout the statutes, to eliminate the term "Fire, Sewer and Other Districts", and to make distinctions among districts only where real distinctions do and should exist in law. The title could be changed to "Special Taxing Districts", and references in the text of the chapter could be made consistent with each other (and with the title) except where distinctions are meant to be drawn.

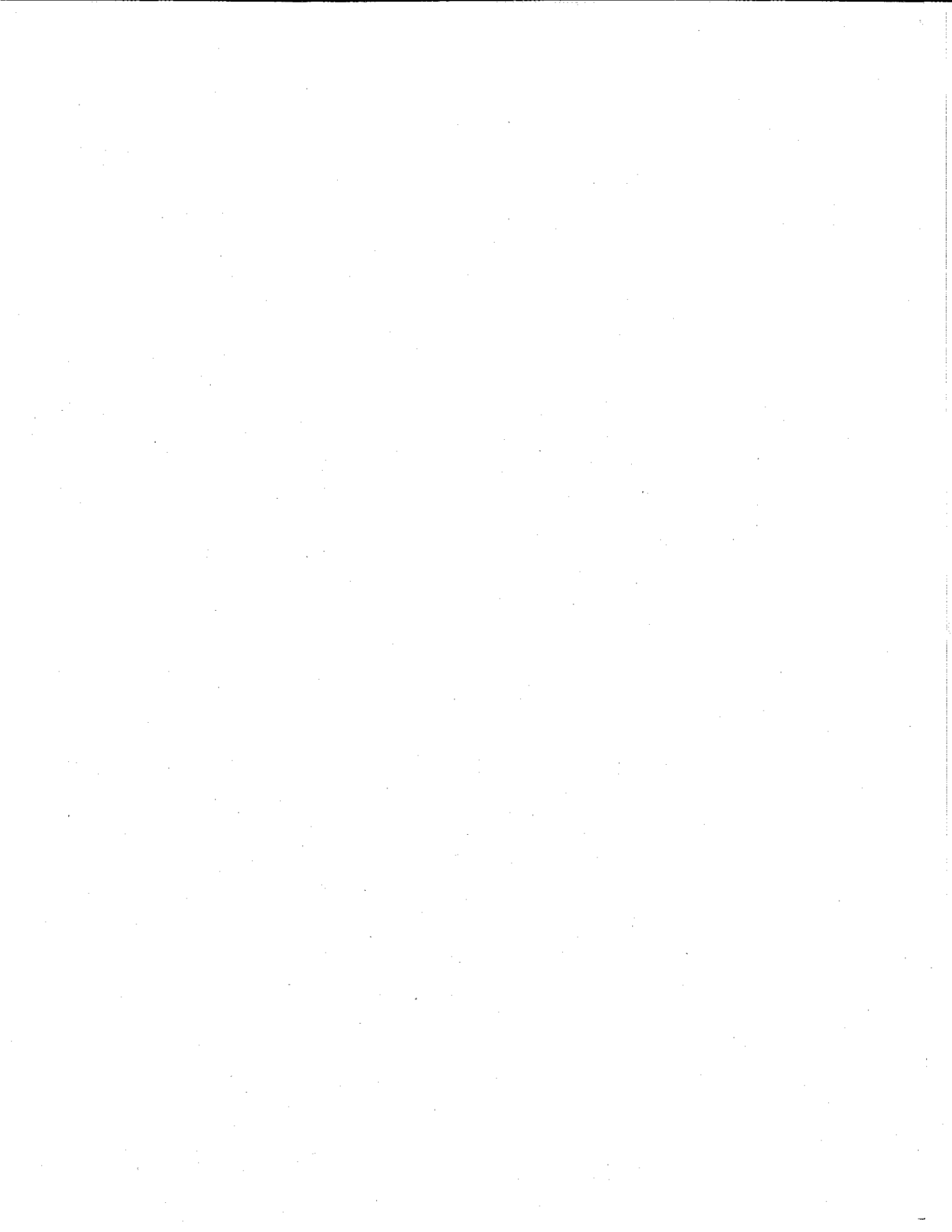
Creation and Termination

11. Amend Sec. 7-325(a) to allow voters not residing in a proposed district, but with property in excess of \$1,000 on the Grand List, to vote in district creation elections.

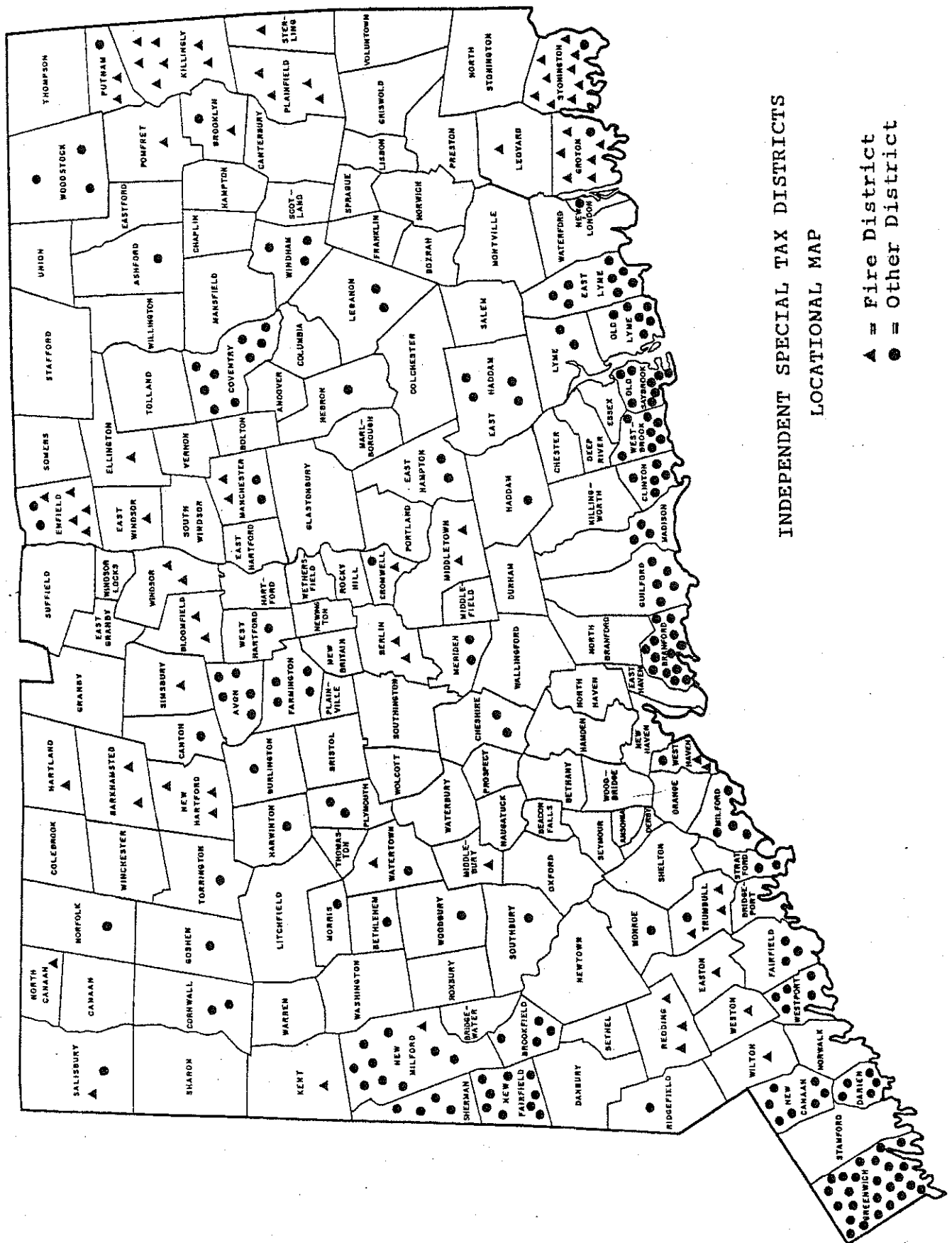
12. Amend Sec. 7-325(a) to require the filing of a map of the district boundaries with the initial report to the Office of Policy and Management and the town clerk.
13. Amend Sec. 7-325(a) to add the terms "council" and "other legislative body" to the references to selectmen in recognition of the fact that districts can now be created in cities and boroughs as well as in towns.
14. Amend Sec. 7-325(a) to establish a quorum of a minimum of fifteen voters for a meeting concerning creation of a district.
15. Amend Sec. 7-325(c) to expand the information which the Secretary of OPM can require to "any financial and organizational matters" rather than it being limited to "organizational" matters.

Financial

16. Amend Sec. 7-391 to clarify that all special taxing districts with annual expenditures in excess of \$75,000 are defined as "audited agencies" and that all special taxing districts with annual expenditures of less than \$75,000 are defined as "reporting agencies".
17. Amend Sec. 7-393 to clarify that all audited agencies (not just sewer and fire districts) must file copies of their audits with OPM and the town clerk of their host municipality.
18. Amend Sec. 7-392(e) to establish a reasonable time frame for the required filing of a statement of "accounts and finances".
19. Amend Sec. 7-393 to authorize fines for failures of districts defined as "audited agencies" to make required filings of their audits.



APPENDIXES



INDEPENDENT SPECIAL TAX DISTRICTS
 LOCATIONAL MAP

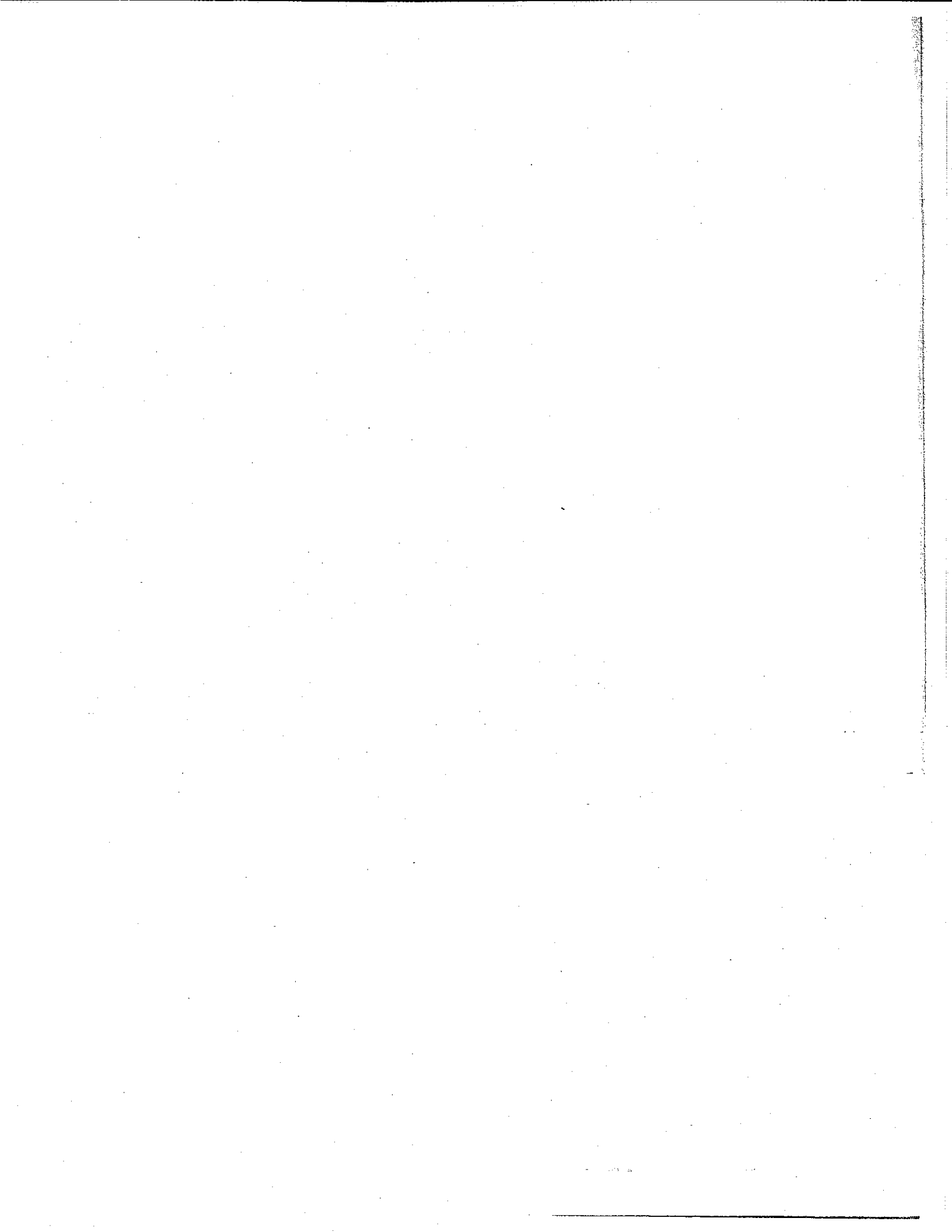
▲ = Fire District
 ● = Other District

LEGISLATIVE AUTHORITY FOR ACIR STUDY

The 1988 session of the Connecticut General Assembly directed the Advisory Commission on Intergovernmental Relations to research the issue of special taxing districts in Connecticut and report in January, 1989. The following are sections of two public acts which detail the study requests.

P.A. 88-250 Sec. 2. The Connecticut Advisory Commission on Intergovernmental Relations, established under section 2-79a of the general statutes, shall conduct a study of state oversight of districts established under the general statutes or any special act and having the power to make appropriations or to levy and collect taxes. In conducting the study, the commission shall: (1) examine the relationship between such districts and the municipalities in which they are located, (2) examine the relationship between such districts and the state, (3) examine the nature and degree of existing state oversight of such districts and (4) provide recommendations for improving such relationships and, if necessary, for improving state oversight of such districts. The commission shall report its findings and recommendations to the joint standing committee on planning and development not later than January 4, 1989.

P.A. 88-306 Sec. 3. The Connecticut Advisory Commission on Intergovernmental Relations, established under section 2-79a of the general statutes, shall conduct a study of the requirements for the formation and dissolution of districts authorized under the general statutes or any special act, which have the power to make appropriations or to levy and collect taxes. The study shall include an examination of the voting requirements for the formation and dissolution of such districts. The commission shall report its findings and recommendations for legislation, if any, to the joint standing committee on planning and development not later than January 4, 1989.



DEPENDENT DISTRICTS

In addition to Special Tax Districts created under chapter 105 of the General Statutes or by special act of the General Assembly, Connecticut law provides for special substate districts in several forms in addition to the basic towns, cities and boroughs. These substate "arrangements" are all created under specific state statutes and vary significantly in organization, function and independence. Their major common factor is that each can only be created with the participation, and presumably the permission, of the municipalities in which they function.

In order to put the Special Taxing Districts into perspective, these other substate arrangements are briefly described below.

SPECIAL SERVICES DISTRICTS (Sec. 7-339m to 7-339t)

These are sub-municipal districts, authorized to be created by ordinance in municipalities in excess of 35,000 population. The municipal legislative body determines the boundaries and the functions of a special services district. The functions can include any function which the municipality is authorized to perform except education. The district is governed by a board of commissioners whose members are selected in accordance with the enabling ordinance. Under the law, special services districts do not have an independent power to tax, but rather must recommend the tax revenues they need to the legislative bodies of their municipalities. Practically, however, the municipalities have generally delegated their approval authority to the district boards, allowing them to determine their own budgets and taxes. Special services districts have been most commonly used by the larger cities to provide special services desired by specific areas such as downtown merchants desiring extra street cleaning, lighting, and/or trash pickup. Their existence, organization and revenue raising powers are legally controlled by the municipality, while their day-to-day operations are run independently.

HISTORIC DISTRICTS (Sec. 7-147a to 7-147k)

These districts are created by the legislative bodies of municipalities to promote the preservation and protection of buildings and places associated with the history of the municipality, state or the nation. The boundaries of such a district are set up by the ordinance creating it. The district is governed by a five member commission whose members are selected in accordance with the enabling ordinance and which acts as a watchdog agency over the district. Among other functions, the commission provides information to property owners, comments on all zoning variances and advises on certain public works within the district. Historic districts do not have an independent power to raise tax revenues, although they are authorized to collect fines.

MUNICIPAL DISTRICTS (Sec. 7-330 to 7-332)

Municipal districts are created by the vote of legislative bodies of two or more municipalities for the purpose of supplying any municipal function which the member

APPENDIX B

municipalities of the district could do themselves. They are governed by a board consisting of two members from each member municipality who are appointed by the legislative body of that municipality. Any municipality with a population over 5,000 has an extra appointee for each additional 5,000 population. The district has no independent power to tax but the proportionate share of its expenses will be paid by each municipality. With the permission of the district, members can join and withdraw as they desire.

PORT AUTHORITIES (Sec. 7-329a to 7-329f)

These are sub-municipal districts that are established by the legislative body of a town. The authority is governed by a five to seven member board appointed by the chief executive of the municipality. Authorities have power over the survey, development and operation of port facilities within the district for the expressed purpose of furthering commerce and industry in the district. Port authorities cannot raise revenue by taxing, however they can fix fees, rates, rental or other charges in an amount sufficient to meet their obligations. With the consent of the town, the authorities can have the use of town officers, employees, facilities, etc., while paying a portion of the cost.

METROPOLITAN DISTRICTS (Sec. 7-333 to 7-339)

These are regional districts formed by a central city with a population of at least 25,000 together with any number of municipalities within the metropolitan area, for the performance of any functions, services or works that the municipalities can perform on their own. These districts can be formed by vote of the appropriate legislative bodies or by petition of the electors of those municipalities wishing to form the district. The member municipalities can adopt a charter which provides for the structure, organization, powers, duties, and the means for financing such district. The district is governed by a five to fifteen member commission, with the legislative body of each member municipality determining how its member(s) is/are to be selected.

TRANSIT DISTRICTS (Sec. 7-273b to 7-273h)

Any municipality, by itself or in conjunction with one or more other municipalities, can form a transit district by vote of its legislative body. These districts are formed for the development, maintenance and improvement of the mass transportation system within the state. The district is governed by a board of directors, with each municipality having at least one director. The directors are appointed by either the chief executive of the town or its legislative body. Transit districts do not have the independent power to tax, but can impose service charges or user fees and can also apply for funding from the Connecticut Department of Transportation for certain purposes. These districts can contract with any town to supply transit service to it, and can use the powers of the DOT to regulate and supervise the operation of any transit system within the district. In addition to the enumerated powers, these districts have such powers as are necessary to carry out their purposes.

APPENDIX B

MUNICIPAL RESOURCE RECOVERY AUTHORITIES (Sec. 7-273aa to 7-273oo)

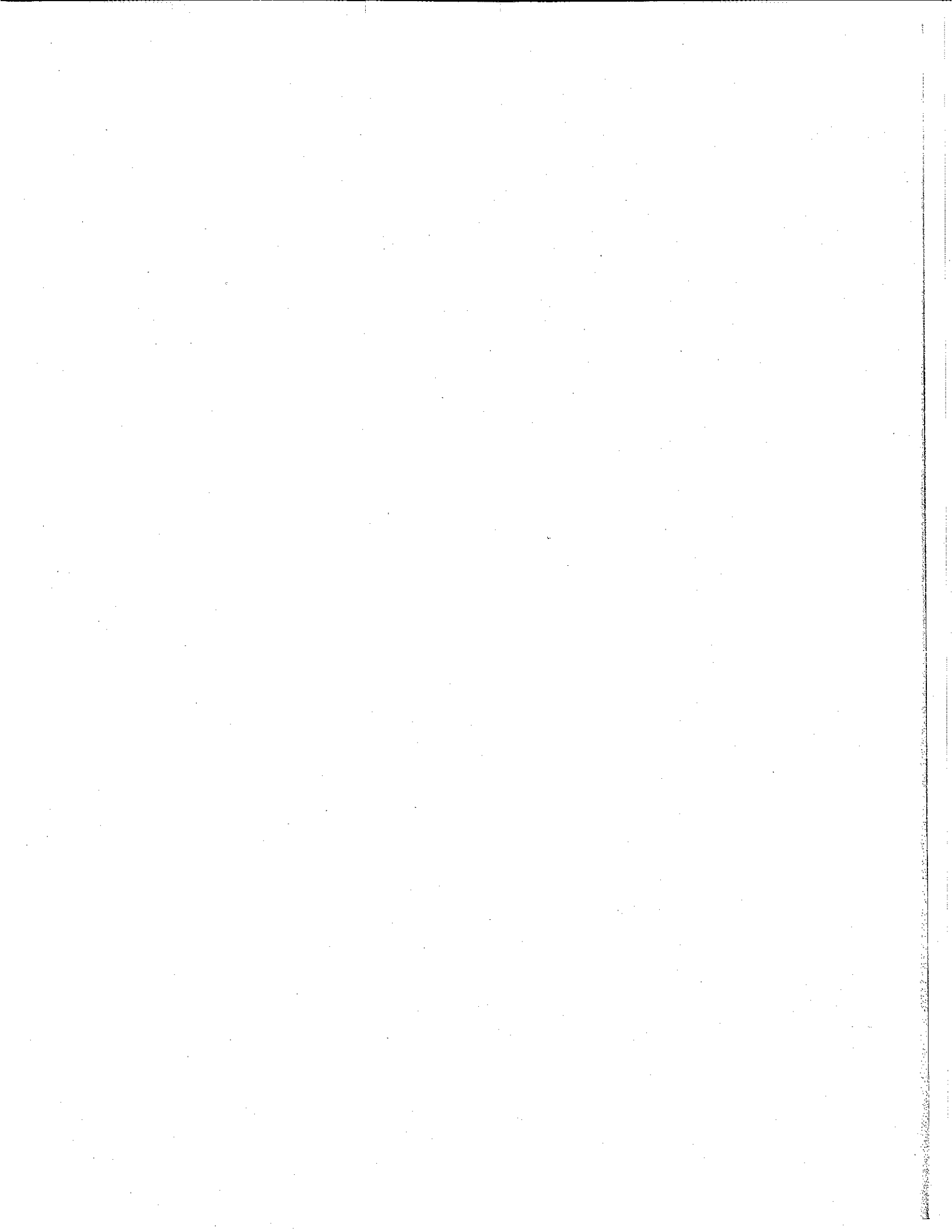
Any municipality, or groups of municipalities, by charter or ordinance, can by adopting the provisions of chapter 103b of the General Statutes, create a municipal or regional resource recovery authority. The purposes of such authorities are planning, designing, constructing, building, and otherwise involving themselves in the processing and transportation of solid waste and recovered resources. The authorities are governed by a board whose numbers and method of appointment are determined by ordinance or joint resolution. Resource recovery authorities do not have the power to tax, but can charge reasonable fees for services and issue bonds for the purposes and powers of the authority. These authorities must do all things necessary to conduct a comprehensive program for solid waste disposal and resources recovery and for solid waste management services.

HEALTH DISTRICTS (Sec. 19a-240 to 19a-246)

Municipalities can, by vote of their legislative bodies, join together to form health districts and execute rules and regulations for the promotion of general health. The district is governed by a board whose appointments are made by the legislative bodies of the municipalities. The district develops a budget and derives its revenues from state grants, fees for services and assessments of its member municipalities on a proportionate basis. The district, in addition to the powers enumerated in the statutes, has whatever other powers are necessary to carry out its duties.

REGIONAL SCHOOL DISTRICTS (Sec. 10-39 to 10-63t)

These are multi-municipal districts created by referendum. The creation referendum must receive majority approval in each participating town. The distribution of representation on the district board of education is determined by the initial plan submitted by a study commission but must include at least one member from each participating town. Regional school districts have all of the powers conferred by statute on local school districts. Their budgets are adopted by regional district meetings and costs are allocated to towns on the basis of the number of students that each town contributes to the district student population. Withdrawal by a town or dissolution of a district must be accomplished by referendum preceded by a mandatory study. By inference, if the study does not recommend approval of withdrawal, a town may not withdraw.



LEGISLATION MODIFYING SPECIAL DISTRICT LAW

Public Act 59-577 - An Act Amending the Purposes of Fire and Other Districts

This act requires special districts to create zoning or planning commissions or zoning boards of appeals under sections 8-29 and 8-30 of the General Statutes before they can adopt zoning or subdivision regulations.

Public Act 63-582 - An Act Providing Home Rule for Fire and Other Districts Created by Special Act

This act adds a new section (now Sec. 7-328a) authorizing fire and other districts created by special acts of the General Assembly to adopt home rule charters in the same manner as provided for municipalities in the general statutes.

Public Act 78-145 - An Act Concerning Community Water Systems

This act adds planning, laying out, acquiring, constructing, maintaining, operating and regulating community water systems to the powers authorized for special taxing districts.

Public Act 79-542 - An Act Enabling Any District With Power to Levy Property Tax to Exempt Motor Vehicles From Such Tax and Exempting Employer's Vans Used For Transporting Employees

This act authorizes special taxing districts, by vote of their legislative bodies, to exempt motor vehicles from any personal property tax levied by such districts on the assessed value of personal property.

Public Act 81-152 - An Act Concerning Expenditures of Special Districts

Under prior law, a board of directors for a special district, established under the General Statutes, was restricted to spending or incurring obligations of no more than \$500 a year on its own authority without a district vote of approval. This act increases the discretionary spending limit of a district board to \$2,000/yr. Special districts created by special acts are not affected by this act.

Public Act 81-319 - An Act Concerning Condominiums

This act adds the power to acquire recreational facilities to the authorized powers of special districts. Under the General Statutes, voters may authorize such districts to construct, maintain and regulate the use of such recreational facilities.

Public Act 82-213 - An Act Concerning Special Meetings and Referenda of Special Districts

This act: a) enables a special district to initiate enlargement or reduction of its territorial boundaries by resolution of its governing body, provided that a meeting of voters in the proposed area approves joining or leaving the district by a majority vote; b) allows district voters to initiate petitions for special meetings, referenda and the termination of the district; and c) prescribes the manner in which petitions for these purposes must be filed, as well as the conditions under which special meetings and referenda must be conducted.

Public Act 83-502 - An Act Concerning the Requirements for the Formation, Alteration and Termination of Special Districts and Validating Certain Actions of Pond Place Tax District

This act changes from a simple majority to two-thirds the vote required to create, enlarge, reduce or terminate a special district at a meeting of the affected area's voters called for that purpose. The meeting must be held within 30 days of a proposal to take such action.

Public Act 83-209 - An Act Concerning Community Water and Sewerage Systems

This act generally restricts future special taxing districts from including noncontiguous property in the districts except for districts proposed solely for the construction and operation of community water systems, or the maintenance of drains and sewers, as long as the proposed properties are or will be served by a common water or sewer main.

Public Act 84-318 - An Act Concerning the Notification of the State of the Formation, Alteration, and Termination of Special Districts

This act requires the clerk of a special district to notify the State Office of Policy and Management (OPM) 30 days after the creation, modification or termination of the district. It also requires a special district to file an annual report with OPM, including the list of officers, the governing charter or special act, and any other information which OPM requests. The act removes the requirement that notice of district meetings be posted on a public sign post. Instead, the notice must be published in a newspaper having a general circulation in the district at least 10 days prior to the meeting date. The act, finally, requires special districts to adopt a July 1 to June 30 fiscal year.

Public Act 85-543 - An Act Concerning Certain Changes to the Statutes Concerning Indebtedness of Various Municipal Entities and Authorities

This act clarifies that the debts of special taxing districts count toward the debt limit of the town in which they are located. It also allows for bonding by special taxing districts for acquisition of recreational facil-

ities (in addition to public works construction).

Public Act 87-573 - An Act Concerning Auditing and Reporting Procedures of Various Municipal Entities

This act establishes penalties for the failure of special taxing districts to file reports required by Section 7-325 of the general statutes. Until the district clerk files the initial report for a newly created district, the district does not have a corporate existence, and if subsequent reports are not filed in a timely manner, the clerk is automatically fined \$500.

Public Act 88-306 - An Act Concerning Municipal Services Districts

Section 2 of this act removes the barriers preventing special tax districts from being formed in cities and boroughs.

Public Act 88-250 - An Act Concerning the Extension of Reporting Requirements for Certain Districts

This act extends the reporting deadline for special districts to file their first annual organizational report with the Office of Policy and Management to July 1, 1988.

Connecticut Independent Special Taxing Districts

Name	Municipality	Type	Created
800 Mountain Road Special Tax Dist	West Hartford	Condo	1985
289 New Norwalk Road Tax District	New Canaan	Imp	1983
Allington	West Haven	Fire	1907
Allwood Tax District	Darien	Imp	1982
Amston Lake Hebron Tax District	Hebron	Imp	1984
Amston Lake Lebanon Tax District	Lebanon	Imp	1984
Atchison Cove Tax District	Sherman	Imp	1985
Attawan Beach Association	East Lyme	Imp	1949
Attawaugen Fire District	Killingly	Fire	1943
Ball Pond Water District	New Fairfield	Water	1981
Barkhamsted	Barkhamsted	Fire	1969
Bayview Improvement Association	Milford	Imp	1921
Beach Park Point Association	Clinton	Imp	1949
Beach Park Road Association	Clinton	Imp	1953
Belle Haven Tax District	Greenwich	Imp	1955
Bellevue District Association	Coventry	Imp	1960
Black Point Beach Club Association	East Lyme	Imp	1931
Bloomfield Center	Bloomfield	Fire	1923
Blue Hills	Bloomfield	Fire	1931
Brooklawn Park Association, Inc.	Fairfield	Imp	1913
Brooklyn Fire District	Brooklyn	Fire	1934
Canaan	No. Canaan	Fire	1902
Candlewood Hills Tax District	New Fairfield	Imp	1971
Candlewood Knolls Tax District	New Fairfield	Imp	1983
Candlewood Point Homeowners Tax District	New Milford	Imp	1983
Candlewood Shores Tax District	Brookfield	Imp	1982
Candlewood Springs Tax District	New Milford	Imp	1979
Candlewood Tax District	Sherman	Imp	1976
Canoe Brook Lake Tax District	Trumbull	Imp	1982
Castle Rock Tax District	Branford	Imp	1978
Center	Trumbull	Fire	1951
Center Groton Fire District	Groton	Fire	1983
Central Village Fire District	Plainfield	Fire	1927
Chalker Beach Improvement Assoc.	Old Saybrook	Imp	1931
Chimney Cove Tax District	Greenwich	Imp	1982
Civic Association of Short Beach	Branford	Imp	1895
Clinton Beach Association	Clinton	Imp	1967
Coachmen's Square Tax District	New Canaan	Imp	1984
Cobblers Green Condominium Association	New Canaan	Condo	1983
Copper Hill Tax District	Cheshire	Imp	1985
Cornfield Point Association	Old Saybrook	Imp	1943
Cornwall Lighting District	Cornwall	Light	1947
Crescent Beach Association	East Lyme	Imp	1935
Crescent Lake Tax District	Enfield	Imp	1982
Cromwell	Cromwell	Fire	1927
Crooked Mile Tax District	Darien	Imp	1983
Crystal Lake Fire District, Inc.	Ellington	Fire	1949
Currier Woods Tax District	Cheshire	Condo	1986
Dayville	Killingly	Fire	1959
Dean Heights Tax District	New Milford	Imp	1979

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Deer Island Association	Morris	Imp	1929
Delafield Island Tax District	Darien	Imp	1961
District of Otter Cove	Old Saybrook	Imp	1983
Dublin Hill Tax District	Greenwich	Imp	1976
Dyer Manor Fire District	Killingly	Fire	
East Killingly Fire District	Killingly	Fire	1959
East Putnam Fire District #1	Putnam	Fire	1948
Eastern Indian Neck Association	Branford	Imp	1925
Easton #1	Easton	Fire	
Eighth Utilities	Manchester	Fire	1915
Enfield No. 1	Enfield	Fire	1896
Fall Mountain Lake Property Owners Assoc.	Plymouth	Imp	1953
Far Mill River Tax District	Stratford	Imp	1985
Farmington Woods District	Avon	Condo	1986
Field Point Park District	Greenwich	Imp	1946
First Fire	West Haven	Fire	1931
Gales Ferry Fire District	Ledyard	Fire	1928
Gate Field - Hedgerow Tax District	Greenwich	Imp	1978
Georgetown Fire District	Redding	Fire	1933
Gerald Park Association	Coventry	Imp	1951
Giants Neck Beach Association	East Lyme	Imp	1941
Giants Neck Heights Association	East Lyme	Imp	1953
Gorton Lake Shores Association	East Lyme	Imp	
Granite Bay Association	Branford	Imp	1927
Greenbriar Tax District	Farmington	Imp	1980
Greenridge Tax District	Brookfield	Water	1986
Greens Tax District	Branford	Condo	1984
Greenwich Hills Tax District	Greenwich	Imp	1977
Grove Beach Improvement Assoc., Inc.	Clinton	Imp	1895
Grove Beach Point Assoc., Inc.	Westbrook	Imp	1945
Grove Beach Terrace Association	Westbrook	Imp	1947
Guilford Lakes Imp Association	Guilford	Imp	1963
Harbor Point Tax District	Greenwich	Imp	1962
Harvest Commons Tax District	Westport	Condo	1984
Hazardville #13	Enfield	Fire	1893
Heritage Crest Tax District	Southbury	Condo	1987
Hickory Hills Tax District	Brookfield	Imp	1979
Hidden Lake Association	Haddam	Imp	1937
Hillcrest Fire District	Middlebury	Fire	1931
Hillcrest Park Tax District	Greenwich	Imp	1985
Hillview Drive Association	New Fairfield	Imp	1979
Hunters Run Tax District	Avon	Imp	1986
Indian Cove Association	Guilford	Imp	1969
Indian Fields Homeowners Association	Brookfield	Water	1981
Indian Harbor Association, Inc.	Greenwich	Imp	1955
Indian Town Association	Old Saybrook	Imp	1939
Inglenook Development Tax District	New Fairfield	Imp	1971
Island View Beach Association	Westbrook	Imp	1963
Johnson's Point District	Branford	Imp	1977
Joshuatown Association	Lyme	Imp	1928
Joyce Hill Tax District	New Fairfield	Imp	1975
Kasson Grove Property Owners Assoc., Inc.	Bethlehem	Imp	1957
Kensington	Berlin	Fire	1922
Kent Fire Association	Kent	Fire	1885
Khakum Wood Tax District Assoc.	Greenwich	Imp	1959

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Kings Grant Tax District	New Canaan	Imp	1983
Knollwood Beach Association	Old Saybrook	Imp	1929
Lake Bunggee Tax District	Woodstock	Imp	1982
Lake Chaffee Improvement Association	Ashford	Imp	1957
Lake Garda Improvement Assoc.	Farmington	Imp	1943
Lake Harwinton Association	Harwinton	Imp	1951
Lake Plymouth Community Assoc., Inc.	Plymouth	Imp	1973
Lake Pocotopaug Terrace Association	East Hampton	Imp	1951
Lake Williams Beach Association	Lebanon	Imp	1953
Lake Winnemaug Association	Watertown	Imp	1953
Lakeridge Tax District	Torrington	Imp	1980
Lakeview Association	Avon	Imp	1953
Lakeview Terrace Association	Coventry	Imp	1955
Lakeville Fire District	Salisbury	Fire	1917
Lakewood Heights Association, Inc.	Coventry	Imp	1957
Lansdowne Tax District	Westport	Imp	1984
Lansing Meadows Condominium Association	Greenwich	Condo	1986
Latimer Point Fire District	Stonington	Fire	1961
Laurel Beach Association	Milford	Imp	1899
Laurel Cove Association	East Haddam	Imp	1959
Laurel Hill Road Tax District	Sherman	Imp	1988
Lavalle Ave. Tax District	New Fairfield	Imp	1973
Ledge Road Tax District	Greenwich	Imp	1985
Lee Manor Association	Madison	Imp	1955
Lime Rock Lighting District	Salisbury	Light	1946
Linden Shore District	Branford	Imp	1959
Lochwood Lake Improvement District	Clinton	Imp	1972
Lone Oak Tax District	New Milford	Imp	1982
Long Hill	Trumbull	Fire	1931
Lord's Point Association	Stonington	Imp	1925
Lyon Farm Tax District	Greenwich	Condo	1981
Masons Island Fire District	Stonington	Fire	1961
Mead Point Association	Greenwich	Imp	1969
Miami Beach Assoc., Inc.	Old Lyme	Imp	1949
Milbrook Owners Assoc., Inc.	Greenwich	Imp	1943
Millstone Ridge Tax District	New Milford	Imp	1987
Moosup	Plainfield	Fire	1937
Morningside Association	Milford	Imp	1921
Mountian View Association	New Milford	Imp	1984
Mystic	Groton	Fire	1879
Neptune Park Association	New London	Imp.	1937
New Hartford	New Hartford	Fire	1889
New Milford	New Milford	Fire	1863
Nichols	Trumbull	Fire	1917
No. Thompsonville	Enfield	Fire	1914
Noank	Groton	Fire	1947
Norfolk Sewer District	Norfolk	Sewer	1893
Northbrook Tax District	Monroe	Imp	1985
Oak Grove Association	Coventry	Imp	1953
Oak Grove Beach Community Assoc., Inc.	East Lyme	Imp	1969
Old Kelsey Point Hill & Beach Association	Westbrook	Imp	1946
Old Lyme Shores Beach Association	Old Lyme	Imp	1947
Old Mystic	Groton	Fire	1961
Old Quarry Association, Inc.	Guilford	Imp	1947
One Milbank Condominium Tax District	Greenwich	Condo	1987

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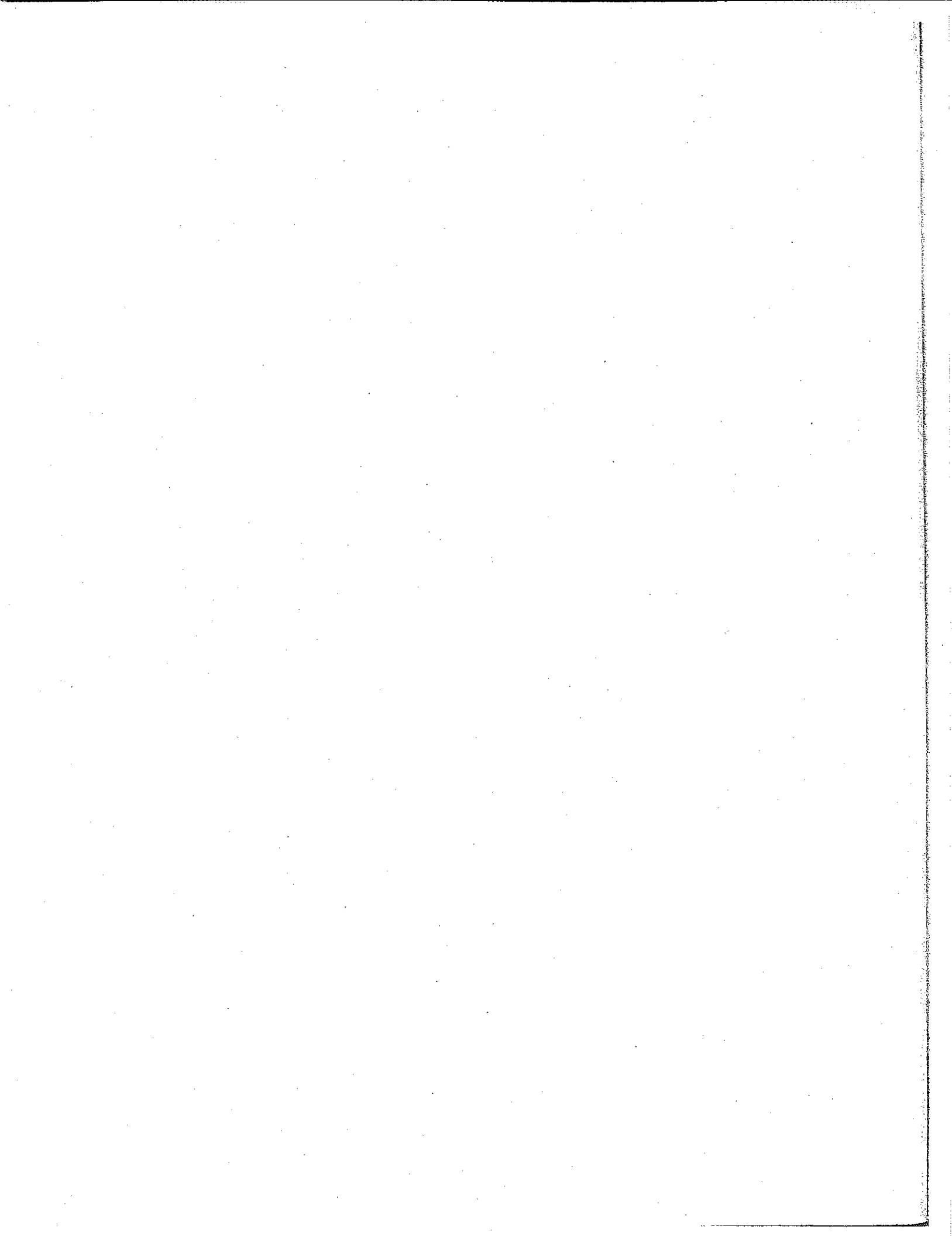
Orchard Hills Tax District	New Canaan	Imp	1982
Orient Heights Fire District	Killingly	Fire	1961
Oronoque Village Tax District	Stratford	Condo	1979
Overshore Association	Borough of Madison	Imp	1955
Oxford Park Tax District	Cromwell	Imp	1986
Palmer Point Tax District	Greenwich	Imp	1983
Paradise Lake District	Brooklyn	Imp	1979
Park View Tax District	New Canaan	Imp	1985
Pawcatuck	Stonington	Fire	1877
Pilot's Point Assoc., Inc.	Westbrook	Imp	1963
Pine Lake Community Club, Inc.	Coventry	Imp	1957
Pine Lake Community Club, Inc.	Coventry	Imp	1957
Pine Meadow Fire District	New Hartford	Fire	1893
Pinetum Lane Taxing District	Greenwich	Imp	1986
Plainfield	Plainfield	Fire	1937
Pleasant View Tax District	New Milford	Imp	1985
Plymouth Colony Tax District	Branford	Condo	1984
Point 'O' Woods Assoc., Inc.	Old Lyme	Imp	1925
Point Beach Improvement Association	Milford	Imp	1929
Pomfret Fire District	Pomfret	Fire	1974
Pond Place Tax District	Avon	Imp	1981
Poquonock Bridge	Groton	Fire	1943
Pride's Crossing Tax District	New Canaan	Condo	1983
Princess Pocotopaug Corp.	East Hampton	Imp	1963
Property Owners Assoc. of Lake Hayward	East Haddam	Imp	1957
Property Owners Assoc. of Moodus Lake Shores	East Haddam	Imp	1975
Putnam Park Tax District	Greenwich	Imp	1978
Quail Road Tax District	Greenwich	Imp	1979
Quassett Lake District	Woodstock	Imp	1976
Quiambaug Fire District	Stonington	Fire	1961
Redding #1	Redding	Fire	1927
Redding #2	Redding	Fire	1930
Regent's Park Tax District	Westport	Condo	1986
Ridge Acres Tax District	Darien	Imp	1980
Riverton Fire District	Barkhamsted	Fire	1921
Rock Ridge Association	Greenwich	Imp	
Rogers Lake West Shores, Inc.	Lyme	Imp	1937
Sachems Head Association	Guilford	Imp	1921
Saugatuck Shores Owners Assoc. Taxing District	Westport	Imp	1984
Saybrook Manor Association	Old Saybrook	Imp	1933
Seafields Association, Inc.	Madison	Imp	1977
Secret Lake Association	Avon & Canton	Imp	1931
Shaker Pines	Enfield	Fire	1963
Shaker Pines Lake Assn.	Enfield	Imp	1935
Sheltered Cove Condominium District	Old Saybrook	Condo	1984
Silo Hill Tax District	Greenwich	Condo	1981
Simsbury	Simsbury	Fire	1944
South	Middletown	Fire	1957
South End	New Hartford	Fire	1959
South Killingly Fire District	Killingly	Fire	1956
Stannard Beach Assn.	Westbrook	Imp	1947
Sterling Fire District	Sterling	Fire	1964
Stonegate Tax District	Branford	Condo	1982
Stoney Creek Association	Branford	Imp	1929
Stonington Fire District	Stonington	Fire	1925

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Sunny Valley Tax District	New Milford	Water	1982
Sunrise District	Guilford	Imp	1987
Sunset Acres Assoc. of Bashan Lake	East Haddam	Imp	1963
Sylvan Point Tax District	Branford	Condo	1985
Talcott Glen Tax District	Farmington	Imp	1982
Tanaka Park Association Inc.	Fairfield	Imp	1939
Tax District of Bogus Hill	New Fairfield	Imp	1975
Tax District of Candlewood Isle	New Fairfield	Imp	1970
Tax District of Candlewood Lake Estates	New Milford	Imp	1970
The Common Tax District	Greenwich	Imp	1981
The Old Colony Beach Club Assoc.	Old Lyme	Imp	1935
The Pine Grove Niantic Association	East Lyme	Imp	1975
The Pine Orchard Association	Branford	Imp	1903
Thompsonville #2	Enfield	Fire	1886
Timber Trails Tax District	Sherman	Imp	1979
Tokeneke Tax District	Darien	Imp	1958
Turtle Bay Tax District	Branford	Imp	1986
Twixt Hills Tax District	Ridgefield	Imp	1987
WampHassuc Point Association	Stonington	Fire	1987
Warehouse Point Fire District	East Windsor	Fire	1911
Waterfront Heights Association	Coventry	Imp	1977
Waterfront Manor Association Inc.	Coventry	Imp	1957
Waterfront Park Association Inc.	Coventry	Imp	1955
Watertown	Watertown	Fire	1913
Wauregan	Plainfield	Fire	1956
Weaver Street Tax District	Greenwich	Condo	1977
Wequetequock Fire District	Stonington	Fire	1959
West Cornwall Lighting District	Cornwall	Light	1932
West Quail Road Tax District	Greenwich	Imp	1988
West Pleasant Valley Fire District	Groton	Fire	1962
West Putnam Fire District	Putnam	Fire	1980
West Shore	West Haven	Fire	1919
Westfield	Middletown	Fire	1961
White Sand Beach Association	Old Lyme	Imp	1927
Whitney Glen Tax District	Westport	Imp	1985
Williamsville Fire Engine District	Killingly	Fire	1972
Wilson	Windsor	Fire	1916
Windham First Tax District	Windham	Special	1981
Windsor Fire District	Windsor	Fire	1915
Winton Park Association	Fairfield	Imp	1937
Witches Wood Tax District	Woodstock	Imp	1983
Woodlake Tax District	Woodbury	Condo	1983
Woodridge Lake Sewer District	Goshen	Sewer	1970
Worthington	Berlin	Fire	1922

Note: There may be additional special taxing districts, which have not reported their existence to the Office of Policy and Management as required by law, but if so, they technically have forfeited their corporate existence according to Section 7-325(c) of the General Statutes.

Source: State of Connecticut, Office of Policy and Management, Intergovernmental Relations Division, Tax Districts, March 1988.



INDEPENDENT SPECIAL TAX DISTRICTS REQUIRING AUDIT

APPENDIX E

<u>Name</u>	<u>Municipality</u>	<u>Type</u>	<u>Fiscal 87 Tax Receipts</u>	<u>Fiscal 87 Mill Rate</u>
First Fire	West Haven	Fire	\$3,480,605	9.20
West Shore	West Haven	Fire	\$2,050,546	8.75
Farmington Woods District	Avon	Condo	\$1,718,467	50.70
Allington	West Haven	Fire	\$1,465,471	10.25
Oronoque Village Tax District	Stratford	Condo	\$1,460,972	45.31
Lakeridge Tax District	Torrington	Imp	\$1,180,573	58.20
Woodlake Tax District	Woodbury	Condo	\$959,278	50.26
Thompsonville #2	Enfield	Fire	\$946,795	5.00
Eighth Utilities	Manchester	Fire	\$934,963	8.25
South	Middletown	Fire	\$925,949	3.00
Poquonock Bridge	Groton	Fire	\$872,702	4.70
Cromwell	Cromwell	Fire	\$823,608	3.69
Simsbury	Simsbury	Fire	\$793,949	1.00
Kensington	Berlin	Fire	\$475,830	1.70
Enfield No. 1	Enfield	Fire	\$466,484	1.60
Far Mill River Tax District	Stratford	Imp	\$437,962	52.00
Long Hill	Trumbull	Fire	\$363,913	0.75
Weaver Street Tax District	Greenwich	Condo	\$336,449	15.22
Watertown	Watertown	Fire	\$333,714	4.90
Westfield	Middletown	Fire	\$319,859	1.30
Blue Hills	Bloomfield	Fire	\$306,995	1.60
Pawcatuck	Stonington	Fire	\$304,419	2.10
Bloomfield Center	Bloomfield	Fire	\$293,684	0.70
Greens Tax District	Branford	Condo	\$279,500	18.40
Nichols	Trumbull	Fire	\$276,506	0.98
Woodridge Lake Sewer	Goshen	Sewer	\$273,015	3.50
Center	Trumbull	Fire	\$258,136	0.82
Old Mystic	Groton	Fire	\$242,027	3.20
No. Thompsonville	Enfield	Fire	\$222,812	1.50
Windham First Tax District	Windham	Special	\$214,332	2.56
Currier Woods Tax District	Cheshire	Condo	\$198,000	
Mystic	Groton	Fire	\$196,947	1.90
Belle Haven Tax District	Greenwich	Imp	\$187,583	6.30
Worthington	Berlin	Fire	\$184,196	1.50
Candlewood Knolls Tax District	New Fairfield	Imp	\$174,889	13.90
Candlewood Shores Tax District	Brookfield	Imp	\$173,523	5.40
Tokeneke Tax District	Darien	Imp	\$171,916	3.70
Moosup	Plainfield	Fire	\$171,271	3.50
Plainfield	Plainfield	Fire	\$169,516	2.50
Hazardville #13	Enfield	Fire	\$166,889	1.00
Putnam Park Tax District	Greenwich	Imp	\$165,000	17.27
Point 'O' Woods Assoc., Inc.	Old Lyme	Imp	\$158,522	6.70
Shaker Pines	Enfield	Fire	\$142,947	1.50
Talcott Glen Tax District	Farmington	Imp	\$140,250	16.04
Redding #1	Redding	Fire	\$135,043	1.40

INDEPENDENT SPECIAL TAX DISTRICTS REQUIRING AUDIT

APPENDIX E

<u>Name</u>	<u>Municipality</u>	<u>Type</u>	<u>Fiscal 87 Tax Receipts</u>	<u>Fiscal 87 Mill Rate</u>
Milbrook Owners Assoc., Inc.	Greenwich	Imp	\$132,933	4.62
Pond Place Tax District	Avon	Imp	\$130,143	20.20
New Hartford	New Hartford	Fire	\$126,528	1.70
Field Point Park District	Greenwich	Imp	\$126,141	6.99
South End	New Hartford	Fire	\$122,973	2.50
Greenbriar Tax District	Farmington	Imp	\$122,715	
Harvest Commons Tax District	Westport	Condo	\$118,450	6.96
Redding #2	Redding	Fire	\$118,442	1.70
Canaan	No. Canaan	Fire	\$117,158	3.00
Black Point Beach Club Association	East Lyme	Imp	\$115,160	4.00
800 Mountain Road Special Tax Dist	West Hartford	Condo	\$108,589	23.35
New Milford	New Milford	Fire	\$102,301	1.75
Silo Hill Tax District	Greenwich	Condo	\$100,200	12.53
Noank	Groton	Fire	\$98,969	2.00
Barkhamsted	Barkhamsted	Fire	\$95,261	1.50
Tax District of Candlewood Isle	New Fairfield	Imp	\$94,988	3.10
Wauregan	Plainfield	Fire	\$93,125	3.70
Mead Point Association	Greenwich	Imp	\$92,031	4.40
Easton #1	Easton	Fire	\$91,446	
Lyon Farm Tax District	Greenwich	Condo	\$87,800	16.85
Candlewood Hills Tax District	New Fairfield	Imp	\$82,941	8.20
Dayville	Killingly	Fire	\$80,697	1.00
Wilson	Windsor	Fire	\$77,134	3.50

INDEPENDENT SPECIAL TAX DISTRICTS CREATED IN THE 80s APPENDIX F

<u>Name</u>	<u>Municipality</u>	<u>Type</u>	<u>Created</u>
Greenbriar Tax District	Farmington	Imp	1980
Lakeridge Tax District	Torrington	Imp	1980
Ridge Acres Tax District	Darien	Imp	1980
Ball Pond Water District	New Fairfield	Water	1981
Lyon Farm Tax District	Greenwich	Condo	1981
Pond Place Tax District	Avon	Imp	1981
Silo Hill Tax District	Greenwich	Condo	1981
The Common Tax District	Greenwich	Imp	1981
Windham First Tax District	Windham	Special	1981
Indian Fields Homeowners Association	Brookfield	Water	1981
Allwood Tax District	Darien	Imp	1982
Candlewood Shores Tax District	Brookfield	Imp	1982
Canoe Brook Lake Tax District	Trumbull	Imp	1982
Chimney Cove Tax District	Greenwich	Imp	1982
Crescent Lake Tax District	Enfield	Imp	1982
Lake Bunggee Tax District	Woodstock	Imp	1982
Lone Oak Tax District	New Milford	Imp	1982
Orchard Hills Tax District	New Canaan	Imp	1982
Stonegate Tax District	Branford	Condo	1982
Sunny Valley Tax District	New Milford	Water	1982
Talcott Glen Tax District	Farmington	Imp	1982
289 New Norwalk Road Tax District	New Canaan	Imp	1983
Candlewood Knolls Tax District	New Fairfield	Imp	1983
Candlewood Point Homeowners Tax District	New Milford	Imp	1983
Cobblers Green Condominium Association	New Canaan	Condo	1983
Crooked Mile Tax District	Darien	Imp	1983
District of Otter Cove	Old Saybrook	Imp	1983
Kings Grant Tax District	New Canaan	Imp	1983
Palmer Point Tax District	Greenwich	Imp	1983
Pride's Crossing Tax District	New Canaan	Condo	1983
Witches Wood Tax District	Woodstock	Imp	1983
Woodlake Tax District	Woodbury	Condo	1983
Amston Lake Hebron Tax District	Hebron	Imp	1984
Amston Lake Lebanon Tax District	Lebanon	Imp	1984
Coachmen's Square Tax District	New Canaan	Imp	1984
Greens Tax District	Branford	Condo	1984
Harvest Commons Tax District	Westport	Condo	1984
Lansdowne Tax District	Westport	Imp	1984
Mountain View Association	New Milford	Imp	1984
Plymouth Colony Tax District	Branford	Condo	1984
Saugatuck Shores Owners Assoc. Tax Dist.	Westport	Imp	1984
Sheltered Cove Condominium District	Old Saybrook	Condo	1984
800 Mountain Road Special Tax Dist	West Hartford	Condo	1985
Atchison Cove Tax District	Sherman	Imp	1985
Copper Hill Tax District	Cheshire	Imp	1985

INDEPENDENT SPECIAL TAX DISTRICTS CREATED IN THE 80s APPENDIX F

<u>Name</u>	<u>Municipality</u>	<u>Type</u>	<u>Created</u>
Far Mill River Tax District	Stratford	Imp	1985
Hillcrest Park Tax District	Greenwich	Imp	1985
Lakeview Terrace Water District	Coventry	Water	1985
Ledge Road Tax District	Greenwich	Imp	1985
Northbrook Tax District	Monroe	Imp	1985
Park View Tax District	New Canaan	Imp	1985
Pleasant View Tax District	New Milford	Imp	1985
Sylvan Point Tax District	Branford	Condo	1985
Whitney Glen Tax District	Westport	Imp	1985
Currier Woods Tax District	Cheshire	Condo	1986
Farmington Woods District	Avon	Condo	1986
Greenridge Tax District	Brookfield	Water	1986
Hunters Run Tax District	Avon	Imp	1986
Lansing Meadows Condominium Association	Greenwich	Condo	1986
Oxford Park Tax District	Cromwell	Imp	1986
Pinetum Lane Taxing District	Greenwich	Imp	1986
Regent's Park Tax District	Westport	Condo	1986
Turtle Bay Tax District	Branford	Imp	1986
Heritage Crest Tax District	Southbury	Condo	1987
Millstone Ridge Tax District	New Milford	Imp	1987
One Milbank Condominium Tax District	Greenwich	Condo	1987
Sunrise District	Guilford	Imp	1987
Twixt Hills Tax District	Ridgefield	Imp	1987
Laurel Hill Road Tax District	Sherman	Imp	1988
West Quail Road Tax District	Greenwich	Imp	1988

Source: State of Connecticut, Office of Policy and Management, "Special Districts", 1988, updated.

INDEPENDENT SPECIAL TAXING DISTRICTS BY MUNICIPALITY APPENDIX G

<u>Name</u>	<u>Municipality</u>	<u>Type</u>	<u>Created</u>
Lake Chaffee Improvement Association	Ashford	Imp	1957
Farmington Woods District	Avon	Condo	1986
Hunters Run Tax District	Avon	Imp	1986
Lakeview Association	Avon	Imp	1953
Pond Place Tax District	Avon	Imp	1981
Secret Lake Association	Avon & Canton	Imp	1931
Barkhamsted	Barkhamsted	Fire	1969
Riverton Fire District	Barkhamsted	Fire	1921
Kensington	Berlin	Fire	1922
Worthington	Berlin	Fire	1922
Kasson Grove Property Owners Assoc., Inc.	Bethlehem	Imp	1957
Bloomfield Center	Bloomfield	Fire	1923
Blue Hills	Bloomfield	Fire	1931
Castle Rock Tax District	Branford	Imp	1978
Civic Association of Short Beach	Branford	Imp	1895
Eastern Indian Neck Association	Branford	Imp	1925
Granite Bay Association	Branford	Imp	1927
Greens Tax District	Branford	Condo	1984
Johnson's Point District	Branford	Imp	1977
Linden Shore District	Branford	Imp	1959
Plymouth Colony Tax District	Branford	Condo	1984
Stonegate Tax District	Branford	Condo	1982
Stoney Creek Association	Branford	Imp	1929
Sylvan Point Tax District	Branford	Condo	1985
The Pine Orchard Association	Branford	Imp	1903
Turtle Bay Tax District	Branford	Imp	1986
Candlewood Shores Tax District	Brookfield	Imp	1982
Greenridge Tax District	Brookfield	Water	1986
Hickory Hills Tax District	Brookfield	Imp	1979
Indian Fields Homeowners Association	Brookfield	Water	1981
Brooklyn Fire District	Brooklyn	Fire	1934
Paradise Lake District	Brooklyn	Imp	1979
Copper Hill Tax District	Cheshire	Imp	1985
Currier Woods Tax District	Cheshire	Condo	1986
Beach Park Point Association	Clinton	Imp	1949
Beach Park Road Association	Clinton	Imp	1953
Clinton Beach Association	Clinton	Imp	1967
Grove Beach Improvement Assoc., Inc.	Clinton	Imp	1895
Lochwood Lake Improvement District	Clinton	Imp	1972
Cornwall Lighting District	Cornwall	Light	1947
West Cornwall Lighting District	Cornwall	Light	1932
Bellevue District Association	Coventry	Imp	1960
Gerald Park Association	Coventry	Imp	1951
Lakeview Terrace Association	Coventry	Imp	1955
Lakewood Heights Association, Inc.	Coventry	Imp	1957

INDEPENDENT SPECIAL TAXING DISTRICTS BY MUNICIPALITY APPENDIX G

Name	Municipality	Type	Created
Oak Grove Association	Coventry	Imp	1953
Pine Lake Community Club, Inc.	Coventry	Imp	1957
Pine Lake Community Club, Inc.	Coventry	Imp	1957
Waterfront Heights Association	Coventry	Imp	1977
Waterfront Manor Association Inc.	Coventry	Imp	1957
Waterfront Park Association Inc.	Coventry	Imp	1955
Cromwell	Cromwell	Fire	1927
Oxford Park Tax District	Cromwell	Imp	1986
Allwood Tax District	Darien	Imp	1982
Crooked Mile Tax District	Darien	Imp	1983
Delafield Island Tax District	Darien	Imp	1961
Ridge Acres Tax District	Darien	Imp	1980
Tokeneke Tax District	Darien	Imp	1958
Laurel Cove Association	East Haddam	Imp	1959
Property Owners Assoc. of Lake Hayward	East Haddam	Imp	1957
Property Owners Assoc. of Moodus Lake Shores	East Haddam	Imp	1975
Sunset Acres Assoc. of Bashan Lake	East Haddam	Imp	1963
Lake Pocotopaug Terrace Association	East Hampton	Imp	1951
Princess Pocotopaug Corp.	East Hampton	Imp	1963
Attawan Beach Association	East Lyme	Imp	1949
Black Point Beach Club Association	East Lyme	Imp	1931
Crescent Beach Association	East Lyme	Imp	1935
Giants Neck Beach Association	East Lyme	Imp	1941
Giants Neck Heights Association	East Lyme	Imp	1953
Gorton Lake Shores Association	East Lyme	Imp	
Oak Grove Beach Community Assoc., Inc.	East Lyme	Imp	1969
The Pine Grove Niantic Association	East Lyme	Imp	1975
Warehouse Point Fire District	East Windsor	Fire	1911
Easton #1	Easton	Fire	
Crystal Lake Fire District, Inc.	Ellington	Fire	1949
Crescent Lake Tax District	Enfield	Imp	1982
Enfield No. 1	Enfield	Fire	1896
Hazardville #13	Enfield	Fire	1893
No. Thompsonville	Enfield	Fire	1914
Shaker Pines	Enfield	Fire	1963
Shaker Pines Lake Assn.	Enfield	Imp	1935
Thompsonville #2	Enfield	Fire	1886
Brooklawn Park Association, Inc.	Fairfield	Imp	1913
Tanaka Park Association Inc.	Fairfield	Imp	1939
Winton Park Association	Fairfield	Imp	1937
Greenbriar Tax District	Farmington	Imp	1980
Lake Garda Improvement Assoc.	Farmington	Imp	1943
Talcott Glen Tax District	Farmington	Imp	1982
Woodridge Lake Sewer District	Goshen	Sewer	1970
Belle Haven Tax District	Greenwich	Imp	1955

INDEPENDENT SPECIAL TAXING DISTRICTS BY MUNICIPALITY APPENDIX G

<u>Name</u>	<u>Municipality</u>	<u>Type</u>	<u>Created</u>
Chimney Cove Tax District	Greenwich	Imp	1982
Dublin Hill Tax District	Greenwich	Imp	1976
Field Point Park District	Greenwich	Imp	1946
Gate Field - Hedgerow Tax District	Greenwich	Imp	1978
Greenwich Hills Tax District	Greenwich	Imp	1977
Harbor Point Tax District	Greenwich	Imp	1962
Hillcrest Park Tax District	Greenwich	Imp	1985
Indian Harbor Association, Inc.	Greenwich	Imp	1955
Khakum Wood Tax District Assoc.	Greenwich	Imp	1959
Lansing Meadows Condominium Association	Greenwich	Condo	1986
Ledge Road Tax District	Greenwich	Imp	1985
Lyon Farm Tax District	Greenwich	Condo	1981
Mead Point Association	Greenwich	Imp	1969
Milbrook Owners Assoc., Inc.	Greenwich	Imp	1943
One Milbank Condominium Tax District	Greenwich	Condo	1987
Palmer Point Tax District	Greenwich	Imp	1983
Pinetum Lane Taxing District	Greenwich	Imp	1986
Putnam Park Tax District	Greenwich	Imp	1978
Quail Road Tax District	Greenwich	Imp	1979
Rock Ridge Association	Greenwich	Imp	
Silo Hill Tax District	Greenwich	Condo	1981
The Common Tax District	Greenwich	Imp	1981
Weaver Street Tax District	Greenwich	Condo	1977
West Quail Road Tax District	Greenwich	Imp	1988
Center Groton Fire District	Groton	Fire	1983
Mystic	Groton	Fire	1879
Noank	Groton	Fire	1947
Old Mystic	Groton	Fire	1961
Poquonock Bridge	Groton	Fire	1943
West Pleasant Valley Fire District	Groton	Fire	1962
Guilford Lakes Imp Association	Guilford	Imp	1963
Indian Cove Association	Guilford	Imp	1969
Old Quarry Association, Inc.	Guilford	Imp	1947
Sachems Head Association	Guilford	Imp	1921
Sunrise District	Guilford	Imp	1987
Hidden Lake Association	Haddam	Imp	1937
Lake Harwinton Association	Harwinton	Imp	1951
Amston Lake Hebron Tax District	Hebron	Imp	1984
Kent Fire Association	Kent	Fire	1885
Attawaugen Fire District	Killingly	Fire	1943
Dayville	Killingly	Fire	1959
Dyer Manor Fire District	Killingly	Fire	
East Killingly Fire District	Killingly	Fire	1959
Orient Heights Fire District	Killingly	Fire	1961
South Killingly Fire District	Killingly	Fire	1956

INDEPENDENT SPECIAL TAXING DISTRICTS BY MUNICIPALITY APPENDIX G

Name	Municipality	Type	Created
Williamsville Fire Engine District	Killingly	Fire	1972
Amston Lake Lebanon Tax District	Lebanon	Imp	1984
Lake Williams Beach Association	Lebanon	Imp	1953
Gales Ferry Fire District	Ledyard	Fire	1928
Joshuatown Association	Lyme	Imp	1928
Rogers Lake West Shores, Inc.	Lyme	Imp	1937
Overshore Association	Madison	Imp	1955
Seafields Association, Inc.	Madison	Imp	1977
Lee Manor Association	Madison	Imp	1955
Eighth Utilities	Manchester	Fire	1915
Hillcrest Fire District	Middlebury	Fire	1931
South	Middletown	Fire	1957
Westfield	Middletown	Fire	1961
Bayview Improvement Association	Milford	Imp	1921
Laurel Beach Association	Milford	Imp	1899
Morningside Association	Milford	Imp	1921
Point Beach Improvement Association	Milford	Imp	1929
Northbrook Tax District	Monroe	Imp	1985
Deer Island Association	Morris	Imp	1929
289 New Norwalk Road Tax District	New Canaan	Imp	1983
Coachmen's Square Tax District	New Canaan	Imp	1984
Cobblers Green Condominium Association	New Canaan	Condo	1983
Kings Grant Tax District	New Canaan	Imp	1983
Orchard Hills Tax District	New Canaan	Imp	1982
Park View Tax District	New Canaan	Imp.	1985
Pride's Crossing Tax District	New Canaan	Condo	1983
Ball Pond Water District	New Fairfield	Water	1981
Candlewood Hills Tax District	New Fairfield	Imp	1971
Candlewood Knolls Tax District	New Fairfield	Imp	1983
Hillview Drive Association	New Fairfield	Imp	1979
Inglenook Development Tax District	New Fairfield	Imp	1971
Joyce Hill Tax District	New Fairfield	Imp	1975
Lavalle Ave. Tax District	New Fairfield	Imp	1973
Tax District of Bogus Hill	New Fairfield	Imp	1975
Tax District of Candlewood Isle	New Fairfield	Imp	1970
New Hartford	New Hartford	Fire	1889
Pine Meadow Fire District	New Hartford	Fire	1893
South End	New Hartford	Fire	1959
Neptune Park Association	New London	Imp.	1937
Candlewood Point Homeowners Tax District	New Milford	Imp	1983
Candlewood Springs Tax District	New Milford	Imp	1979
Dean Heights Tax District	New Milford	Imp	1979
Lone Oak Tax District	New Milford	Imp	1982
Millstone Ridge Tax District	New Milford	Imp	1987
Mountain View Association	New Milford	Imp	1984

INDEPENDENT SPECIAL TAXING DISTRICTS BY MUNICIPALITY APPENDIX G

<u>Name</u>	<u>Municipality</u>	<u>Type</u>	<u>Created</u>
New Milford	New Milford	Fire	1863
Pleasant View Tax District	New Milford	Imp	1985
Sunny Valley Tax District	New Milford	Water	1982
Tax District of Candlewood Lake Estates	New Milford	Imp	1970
Canaan	No. Canaan	Fire	1902
Norfolk Sewer	Norfolk	Sewer	1893
Miami Beach Assoc., Inc.	Old Lyme	Imp	1949
Old Lyme Shores Beach Association	Old Lyme	Imp	1947
Point 'O' Woods Assoc., Inc.	Old Lyme	Imp	1925
The Old Colony Beach Club Assoc.	Old Lyme	Imp	1935
White Sand Beach Association	Old Lyme	Imp	1927
Chalker Beach Improvement Assoc.	Old Saybrook	Imp	1931
Cornfield Point Association	Old Saybrook	Imp	1943
District of Otter Cove	Old Saybrook	Imp	1983
Indian Town Association	Old Saybrook	Imp	1939
Knollwood Beach Association	Old Saybrook	Imp	1929
Saybrook Manor Association	Old Saybrook	Imp	1933
Sheltered Cove Condominium District	Old Saybrook	Condo	1984
Central Village Fire District	Plainfield	Fire	1927
Moosup	Plainfield	Fire	1937
Plainfield	Plainfield	Fire	1937
Wauregan	Plainfield	Fire	1956
Fall Mountain Lake Property Owners Assoc.	Plymouth	Imp	1953
Lake Plymouth Community Assoc., Inc.	Plymouth	Imp	1973
Pomfret Fire District	Pomfret	Fire	1974
East Putnam Fire District #1	Putnam	Fire	1948
West Putnam Fire District	Putnam	Fire	1980
Georgetown Fire District	Redding	Fire	1933
Redding #1	Redding	Fire	1927
Redding #2	Redding	Fire	1930
Twixt Hills Tax District	Ridgefield	Imp	1987
Lakeville Fire District	Salisbury	Fire	1917
Lime Rock Lighting District	Salisbury	Light	1946
Atchison Cove Tax District	Sherman	Imp	1985
Candlewood Tax District	Sherman	Imp	1976
Laurel Hill Road Tax District	Sherman	Imp	1988
Timber Trails Tax District	Sherman	Imp	1979
Simsbury	Simsbury	Fire	1944
Heritage Crest Tax District	Southbury	Condo	1987
Sterling Fire District	Sterling	Fire	1964
Latimer Point Fire District	Stonington	Fire	1961
Lord's Point Association	Stonington	Imp	1925
Masons Island Fire District	Stonington	Fire	1961
Pawcatuck	Stonington	Fire	1877
Quiambaug Fire District	Stonington	Fire	1961

INDEPENDENT SPECIAL TAXING DISTRICTS BY MUNICIPALITY APPENDIX G

<u>Name</u>	<u>Municipality</u>	<u>Type</u>	<u>Created</u>
Stonington Fire District	Stonington	Fire	1925
WampHassuc Point Association	Stonington	Fire	1987
Wequetequock Fire District	Stonington	Fire	1959
Far Mill River Tax District	Stratford	Imp	1985
Oronoque Village Tax District	Stratford	Condo	1979
Lakeridge Tax District	Torrington	Imp	1980
Canoe Brook Lake Tax District	Trumbull	Imp	1982
Center	Trumbull	Fire	1951
Long Hill	Trumbull	Fire	1931
Nichols	Trumbull	Fire	1917
Lake Winnemaug Association	Watertown	Imp	1953
Watertown	Watertown	Fire	1913
800 Mountain Road Special Tax Dist	West Hartford	Condo	1985
Allington	West Haven	Fire	1907
First Fire	West Haven	Fire	1931
West Shore	West Haven	Fire	1919
Grove Beach Point Assoc., Inc.	Westbrook	Imp	1945
Grove Beach Terrace Association	Westbrook	Imp	1947
Island View Beach Association	Westbrook	Imp	1963
Old Kelsey Point Hill & Beach Association	Westbrook	Imp	1946
Pilot's Point Assoc., Inc.	Westbrook	Imp	1963
Stannard Beach Assn.	Westbrook	Imp	1947
Harvest Commons Tax District	Westport	Condo	1984
Lansdowne Tax District	Westport	Imp	1984
Regent's Park Tax District	Westport	Condo	1986
Saugatuck Shores Owners Assoc. Tax Dist.	Westport	Imp	1984
Whitney Glen Tax District	Westport	Imp	1985
Windham First Tax District	Windham	Special	1981
Wilson	Windsor	Fire	1916
Windsor Fire District	Windsor	Fire	1915
Woodlake Tax District	Woodbury	Condo	1983
Lake Bunggee Tax District	Woodstock	Imp	1982
Quassett Lake District	Woodstock	Imp	1976
Witches Wood Tax District	Woodstock	Imp	1983