

TAX DISTRICTS



**STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT
INTERGOVERNMENTAL RELATIONS DIVISION**

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CHANGES FROM THE 1983 TAX DISTRICT BOOKLET

The following districts have been added:

<u>Name of District</u>	<u>Situated in Town of</u>
Allwood Tax District	Darien
Amston Lake-Hebron Tax District	Hebron
Amston Lake Tax District	Lebanon
Candlewood Knolls Tax District	New Fairfield
Candlewood Shores Tax District	Brookfield
Chimney Cove Tax District	Greenwich
Coachmen's Square Tax District	New Canaan
Common Tax District	Greenwich
Crooked Mile Tax District	Darien
Dean Heights Tax District	New Milford
District of Otter Cove	Old Saybrook
800 Mountain Road Special Tax District	West Hartford
Far Mill River Tax District	Stratford
Greenbriar Tax District	Farmington
Greens District Tax District (The)	Branford
Harvest Commons Tax District	Westport
Indian Fields Homeowners Assn. (The)	Brookfield
King's Grant Tax District	New Canaan
Lakeridge Tax District	Torrington
Lakeview Terrace Water District	Coventry
Ledge Road Tax District	Greenwich
Lone Oak Tax District	New Milford
Lyon Farm Tax District	Greenwich
Mountain View Association	New Milford
North Farmington Tax District	Farmington
Oak Grove Beach Community Assn., Inc.	East Lyme
Orchard Hills District	New Canaan
Palmer Point Tax District	Greenwich
Paradise Lake District	Brooklyn
Park View Tax District	New Canaan
Pleasant View Tax District	New Milford
Pond Place Tax District	Avon
Pride's Crossing Tax District	New Canaan
Ridge Acres Tax District	Darien
Sheltered Cove Condominium District	Old Saybrook
Silo Hill Tax District	Greenwich
South Avon Tax District	Avon
Stonegate Tax District	Branford
Sunny Valley Tax District	New Milford
Sylvan Point Tax District	Branford
Talcott Glen Tax District	Farmington
Weaver Street Tax District	Greenwich
Windham First Taxing District	Windham
Witches Woods Tax District	Woodstock
Woodlake Tax District	Woodbury

The following districts have been removed:

<u>Name of District</u>	<u>Situated in Town of</u>
City of Putnam*	Putnam
City of Willimantic**	Windham
Barkhamsted Fire District	Barkhamsted
Myrtle Beach Improvement Assn.	Milford
Newington Sanitary District	Newington
Pine Grove Association	Easy Lyme
Tariffville Fire District	Simsbury
Thompson No. 4 Fire District	Thompson

*City of Putnam consolidated with Town of Putnam as of January 1, 1984 and is now a special services district in the town and is exclusively for fire, police and street lighting.

**City of Willimantic consolidated with Town of Windham as of July 1, 1983 and is now a service district in the town and is exclusively for fire and police.

TAX DISTRICTS IN CONNECTICUT

Note: The following list excludes the Metropolitan and the Mattabassett Districts. The Metropolitan District is within the County of Hartford and occupies the same territory as the eight towns of Bloomfield, East Hartford, Hartford, Newington, Rocky Hill, West Hartford, Wethersfield and Windsor. The Metropolitan District does not, itself, levy ad valorem taxes. The Mattabassett District is within the counties of Hartford and Middlesex and occupies the same territory as the three towns of Berlin, New Britain and Cromwell. The Mattabassett District does not, itself, levy ad valorem taxes. (See Middlesex County).

HARTFORD COUNTY

There are 29 towns in Hartford County. All levy taxes. Fifteen of them have no other tax districts co-terminous with or within their limits. Fourteen have.

Taxable property actually or constructively within the following 15 towns is subject to one tax alone--the town tax:

- | | |
|-----------------------|----------------------|
| 1. Bristol(C) | 9. Plainville |
| 2. East Granby | 10. Rocky Hill |
| 3. East Hartford(D) | 11. Southington(E) |
| 4. Glastonbury | 12. South Windsor |
| 5. Hartford(C) | 13. Suffield |
| 6. Marlborough | 14. Wethersfield |
| 7. New Britain(C),(F) | 15. Windsor Locks(G) |
| 8. Newington(I) | |

So much of the taxable property actually or constructively within the other 13 towns as may be also situated in one or more of the following tax districts co-terminous with or within their respective towns is subject not only to the town tax but to additional district taxation as well.

1. AVON

- a. Lakeview Association, Inc. (The)--incorporated by 1953 special legislation (26 S.L. 839). The annual tax rate is limited to ten mills on the dollar of taxable real estate within the association.
- b. Pond Place Tax District--organized under the provisions of the General Statutes on December 9, 1981.
- c. Secret Lake Association, Inc. (The)--special charter granted by the 1931 session of the General Assembly (21 S.L. 522). Amended in 1949 (25 S.L. 846). Amended again in 1975 (S.A. 75-35). Tax rate limited to seven mills on the dollar of assessed valuation of taxable real estate. Association is partly in Canton.
- d. South Avon Tax District--organized on December 27, 1979 under the provisions of the General Statutes.

2. BERLIN (2 Tax Districts under one management). (29 S.L. 333)

- a. Kensington Fire District--organized in 1922 under the provisions of the General Statutes--all subject to General and Sewer Tax--part receiving water subject to the water tax.
- b. Worthington Fire District--entire district subject to General and Sewer tax--part receiving water, to water tax--by special agreement outside parties receiving water subject to the water tax.

3. BLOOMFIELD

- a. Bloomfield Center Fire District--organized on October 6, 1923 under the provisions of the General Statutes.
- b. Blue Hills Fire District--organized in 1931 under the provisions of the General Statutes.

4. BURLINGTON

- a. Lake Garda Improvement Association (The)--partly in Farmington. See Farmington.

5. CANTON

- a. Secret Lake Association, Inc., (The)--chiefly in Avon. See Avon.

6. EAST WINDSOR

- a. Warehouse Point Fire District--incorporated by 1911 legislation (16 S.L. 170)--few non-residents connected with sewer subject to sewer tax. 1961 legislation (30 S.L. 156) repealed section 20 of 1911 Special Act No. 202 regarding borrowing power. Power to extend territorial limits given in 1961 (30 S.L. 246). 1963 legislation (31 S.L. 16) makes provisions for district to incur indebtedness for any of the purposes specified in Special Act No. 202 of 1911, as amended.

7. ENFIELD

- a. Crescent Lake Tax District--organized on May 13, 1982 under the provisions of the General Statutes.
- b. Enfield Fire District No. 1--organized on October 21, 1896 under the provisions of the General Statutes--purely a fire district for support of volunteer fire company.
- c. Hazardville Fire District No. 13. Organized in 1893. (11 S.L. 662).

- d. North Thompsonville Fire District--organized on February 16, 1914 under the provisions of the General Statutes.
- e. Shaker Pines Fire District--organized on February 20, 1963 under the provisions of the General Statutes.
- f. Shaker Pines Lake Association, Inc.--incorporated by 1935 special legislation (22 S.L. 216). Amended in 1955 (27 S.L. 146) and again in 1974 (S.A. 23). Annual tax rate is limited to twenty dollars for members whose property abuts the lake and not exceeding seventy-five per cent of said amount for members whose property does not abut the lake of taxable real estate within the association.
- g. Thompsonville Fire District No. 2--incorporated in 1886 (10 S.L. 309) by a provision giving the second school district of Enfield the power to levy taxes for fire protection--fire commissioners in 1935 given power to reorganize (22 S.L. 294). Incorporated as the Thompsonville Fire and Sewer District No.2. Amended in 1937 (22 S.L. 644) and again in 1953 (26 S.L. 1048). As of May 14, 1969 the Sewer District was terminated and the name changed to Thompsonville Fire District No. 2.

8. FARMINGTON (J)

- a. Lake Garda Improvement Association (The)--incorporated in 1943 (24 S.L. 181)--time within which association may complete its organization extended to September 1, 1949 (25 S.L. 889)--does not as yet levy taxes--provides for laying of an annual assessment on real property and land (26 S.L. 126). Amended in several particulars in 1953 (26 S.L. 761) and again in 1955 (27 S.L. 532).
- b. Greenbriar Tax District--created on October 15, 1980 under the provisions of the General Statutes.
- c. North Farmington Tax District--organized on January 3, 1980 under the provisions of the General Statutes.
- d. Talcott Glen Tax District--organized on August 26, 1982 under the provisions of the General Statutes.

9. GRANBY

- a. Salmon Brook District--organized under the provisions of the General Statutes as Salmon Brook Lighting District. Name changed to Salmon Brook District in 1943 (24 S.L. 19).

10. HARTLAND

- a. Riverton Fire District (The)--partly in Barkhamsted. See Barkhamsted.

11. MANCHESTER (First 3 Tax Districts under one management).

In accordance with the provisions of section 7 of 1957 (28 S.L. 13), which amends the charter revised by 1947 legislation (25 S.L. 217), and adopted at special election held on June 30, 1947, the Town of Manchester established a Special Taxing District for the purpose of defraying the cost of maintaining and operating the town fire department by taxes levied solely on all property within such special taxing district and from which special taxing district shall be excluded, that portion of the town which continues to receive its fire protection from the Eighth Utilities District. A Special Parking District was established in 1965 and a tax of six mills was levied. This has resulted in Manchester having three tax districts under one management.

- a. Town Tax District--which embraces the territory of the entire town.
- b. Special Fire District--which embraces that part of the territory of the town as was included within the limits of the South Manchester Fire District. 1961 legislation (30 S.L. 98) authorizes the creation of a reserve fund.
- c. Special Parking Authority Taxing District--established in 1965 and tax levied was effective on list of 1964.

Manchester also has the following fire district.

- d. Eighth Utilities District--organized in 1915 (17 S.L. 316)-- for sewerage, fire fighting and garbage collection purposes as well as for school purposes. In 1924, garbage collection was taken over by the town as a whole. This charter was approved by the inhabitants of the district on February 8, 1917. This district because of the consolidation of schools on April 19, 1932, no longer operates for school purposes--and is now being classified as a fire district. District lines extended (23 S.L. 168). Power given to terminate existence of district in 1955 (27 S.L. 261). Name changed to Eighth Utilities District in 1963 (31 S.L. 184) and power given to extend present district boundary lines.

12. SIMSBURY (H)

- a. Simsbury Fire District--organized on June 19, 1944 under the General Statutes--given additional powers by 1945 legislation (24 S.L. 670).

13. WEST HARTFORD

- a. 800 Mountain Road Special Tax District--organized on June 27, 1985 under the provisions of the General Statutes.

14. WINDSOR (G)

By 1947 legislation (25 S.L. 124) a charter for the Town of Windsor was established and adopted at special election held on June 11, 1947. Charter was amended in 1949 (25 S.L. 830, 943). There are two fire districts within the town.

- a. Wilson Fire District--organized on March 14, 1916 under the provisions of the General Statutes.
- b. Windsor Fire District--incorporated in 1915 by special act of the General Assembly (17 S.L. 251)--district commissioners in 1921 given power to create street and building lines (18 S.L. 587)--and in 1925 the power to furnish a water supply (19 S.L. 665)--Power given to terminate existence of district in 1947 (25 S.L. 739).

(C) Consolidated town and city. (D) 1949 legislation (25 S.L. 596) established a single taxing district. (E) 1959 legislation (29 S.L. 286) effective July 1, 1960, established a single taxing district. (F) See 1965 legislation (32 S.L. 102) for the annexation of a portion of the Town of Farmington to the City of New Britain. (G) See 1965 legislation (32 S.L. 53) for a change in boundary between the towns of Windsor and Windsor Locks. (H) Tariffville Fire District dissolved as of July 1, 1983. Consolidated with Town of Simsbury. (I) Newington Sanitary District terminated and consolidated with the town of Newington as of March 30, 1972.

NEW HAVEN COUNTY

There are 27 towns in New Haven County. All levy taxes. Nineteen of them have no other tax districts co-terminous with or within their limits. Eight have.

Taxable property actually or constructively within the following 19 towns is subject to one tax alone--the town tax.

- | | |
|---------------------|--------------------|
| 1. Ansonia (C) | 11. Orange |
| 2. Beacon Falls | 12. Oxford |
| 3. Bethany | 13. Prospect |
| 4. Cheshire | 14. Seymour |
| 5. Derby (C),(F) | 15. Southbury |
| 6. Hamden | 16. Wallingford(D) |
| 7. Naugatuck (B) | 17. Waterbury(C) |
| 8. New Haven(C),(E) | 18. Wolcott |
| 9. North Branford | 19. Woodbridge |
| 10. North Haven | |

So much of the taxable property actually or constructively within the other 8 towns as may be also situated in one or more of the following tax districts co-terminous with or within their respective towns is subject not only to the town tax but to additional district taxation as well.

1. BRANFORD

- a. Castle Rock Tax District (The)--organized on November 8, 1978 under the provisions of the General Statutes--provides residents of Castle Rock Condominiums the services which are normally provided by the town to residents who do not reside in condominiums.
- b. Civic Association of Short Beach (The)--incorporated in 1895 (12 S.L. 93) as the Short Beach Improvement Association--charter revised in 1921 (18 S.L. 435) and name changed to The Civic Association of Short Beach. Further amended in 1937 (22 S.L. 841) and again in 1941 (23 S.L. 930)--does not as yet levy taxes--provides for laying of an annual assessment not exceeding \$21.50 on each hotel and not exceeding \$12.00 on each private residence.
- c. Eastern Indian Neck Association (The)--special charter granted by 1925 session of the General Assembly (19 S.L. 1076). Annual tax rate limited to five mills on the dollar of assessed valuation of taxable real estate within the association. Boundaries re-defined and other changes made by 1939 legislation (23 S.L. 181).
- d. Granite Bay Association (The)--special charter granted by 1927 session of the General Assembly (20 S.L. 275)--provides for a laying of a tax not exceeding annually \$10 for a house and lot and \$6 for a lot.

- e. Greens District Tax District (The)--organized on June 25, 1984 under the provisions of the General Statutes.
- f. Linden Shore District--organized under the provisions of the General Statutes on November 20, 1959. Annual tax rate to be in excess of 3 mills.
- g. Pine Orchard Association--incorporated in 1903 (14 S.L. 415)--1923 charter amendment (19 S.L. 45) limits the aggregate liability which the executive board may incur; 1925 charter amendment (19 S.L. 592) limits the annual tax rate to seven mills on the dollar of assessed valuation of real estate within the association. Amended in several particulars by 1973 S.A. 93.
- h. Stonegate Tax District--formed on June 15, 1982 under the provisions of the General Statutes.
- i. Stony Creek Association (The)--charter revised in 1929 (20 S.L. 1089). Annual tax rate limited to five mills on the dollar of assessed valuation of taxable real estate within the association.
- j. Sylvan Point Tax District--formed on June 20, 1985 under the provisions of the General Statutes.

2. EAST HAVEN

- a. Bradford Manor Civic Association--special charter granted by the 1927 session of the General Assembly (20 S.L. 471)--does not as yet levy taxes--provides for laying of an annual assessment of not exceeding \$10 on each property.
- b. Cosey Beach Improvement Association--special charter granted by 1901 session of General Assembly (13 S.L. 1085)--boundaries re-defined and other changes made by 1907 amendment (15 S.L.30) and again in 1935 (22 S.L. 212). Provides for laying of an annual assessment not exceeding \$30 on each hotel and not exceeding \$7.50 on each private residence.

3. GUILFORD

The 1941 legislation (23 S.L. 818) consolidating the town and borough government of Guilford and abolishing the corporate existence of the borough, if the electors of the town approved, became effective on August 1, 1941, as electors of the town approved at town meeting held on July 22, 1941. The act of consolidation provides that the borough shall cease to exist and all political and legal rights of the borough and all property, property rights and choses in action belonging to the borough shall pass to and be vested in the town.

- a. Guilford Lakes Improvement Association--incorporated in 1963 (31 S.L. 145). See 1965 (32 S.L. 209). Annual tax rate limited to twenty mills on the dollar of assessed valuation of taxable real estate within the association--association may, in lieu of taxes, levy an assessment agreed upon by the board of governors. A tax of seven mills was laid beginning with levy due on March 15, 1965. Amended in several particulars in 1967 (33 S.L. 510).
- b. Indian Cove Association--incorporated by 1969 legislation (34 S.L. 122). Does not levy taxes. Special assessments only.
- c. Old Quarry Association (The)--special charter granted in 1947 (25 S.L. 395). Annual tax rate limited to seven mills on the dollar of assessed valuation of taxable real estate within the association.
- d. Sachem's Head Association (The)--incorporated in 1921 (18 S.L. 866) as The Sachem's Head Property Owner's Association--charter revised in 1931 (21 S.L. 235) and name changed to The Sachem's Head Association. Annual tax rate limited to ten mills on the dollar of assessed valuation of taxable real estate within the association. Revised charter amended in 1935 (22 S.L. 154).

4. MADISON

- a. Lee Manor Association (The)--incorporated in 1955 (27 S.L. 196)--does not as yet levy taxes--provides for laying an annual assessment not exceeding \$15 on each dwelling or cottage and not exceeding \$2 on each vacant parcel of land. Special Act 77-38 of the 1977 General Assembly changed assessment from \$15 to \$200 on each dwelling and from \$2 to \$25 on each vacant parcel of land. In addition the association shall have the power to make a special appropriation in excess of the Budget adopted at the annual meeting and to adopt a special assessment based upon and for the purpose of said appropriation, without regard to the two hundred dollars imposed upon the regular assessment adopted at annual budget meeting provided that such special assessment, shall be adopted at a special meeting of the association which has been called for that purpose.
- b. Overshore Association (The)--incorporated in 1955 (27 S.L. 191). Annual tax rate limited to seven mills on the dollar of assessed valuation of taxable real estate within the association.
- c. Seaview Association--organized under the provisions of the General Statutes.
- d. Twin Coves Crow Egg Beach Association--organized under the provisions of the General Statutes.

5. MERIDEN (C) (2 Tax Districts under one management).

On January 1, 1922, a special act (18 S.L. 919) of the 1921 session of the General Assembly consolidating the town and city of Meriden became effective. The two tax districts set up in 1921 were changed by 1923 legislation (19 S.L. 441) and amended in 1935 (22 S.L. 316) and in 1953 (26 S.L. 1014). 1963 legislation (31 S.L. 265) provides for a single full-time assessor. 1965 legislation (32 S.L. 160) provides that all personal property shall be taxed at the rate fixed for the First Tax District. At the present time the two tax districts are:

- a. First Tax District--which embraces the entire territory of the consolidated town and city. The tax levied by this district corresponds to the regular town tax.
- b. Second Tax District--which embraces that part of the territory of the consolidated town and city as was included within the limits of the old city.

6. MIDDLEBURY

- a. Hillcrest Fire District (The)--special charter granted by the 1931 session of the General Assembly (21 S.L. 321)--amended in 1935 (22 S.L. 190).

7. MILFORD (C)

The Town of Milford at a special election held on June 15, 1959 adopted the 1959 legislation (29 S.L. 142) concerning a charter for the City of Milford and providing for a Mayor and Board of Aldermen form of government. Town status of Milford changed to city status and name of Town of Milford changed to City of Milford in 1959 (29 S.L. 142).

- a. Borough of Woodmont--incorporated in 1893 (11 S.L. 275) as the Woodmont Improvement Association--charter revised in 1903 (14 S.L. 449) and name changed to the Woodmont Association--included with boroughs as its government corresponds to that of a borough. Association status of Woodmont changed to borough status and name of Woodmont Association changed to Borough of Woodmont by 1957 special legislation (28 S.L. 120; 846).
- b. Bay View Improvement Association (The)--incorporated in 1921 (18 S.L. 450)--does not as yet levy taxes--provides for laying of an annual assessment on all the cottage, dwelling house, hotel and restaurant owners and owners of all other buildings and building lots in amounts to be determined each year at the annual meeting (26 S.L. 188).
- c. Laurel Beach Association (The)--incorporated in 1899 (13 S.L. 129)--charter amended in 1919 (18 S.L. 244)--real estate only may be taxed by the association.

- d. Morningside Association (The)--incorporated in 1921 (18 S.L. 702). Annual tax rate limited to fifteen mills on the dollar of assessed valuation of taxable real estate within the association.
- e. Point Beach Improvement Association (The)--special charter granted by the 1929 session of the General Assembly (20 S.L. 1030)--does not as yet levy taxes--provides for laying of an annual assessment not exceeding \$15 on each building and not exceeding \$4 on each lot.
- f. Wildermere Beach Improvement Association, Inc., (The)--incorporated in 1895 (12 S.L. 231) as The Walnut Beach Association--does not as yet levy taxes--charter provides for laying of an annual assessment of not exceeding \$10 on each building--amendment in 1925 re-defines its boundaries (19 S.L. 626). Boundaries changed in 1939 (23 S.L. 242) and name changed to the Wildermere Beach Association, Inc. Charter amended in 1947 (25 S.L. 548) and again in 1949 (25 S.L. 936). 1949 legislation designated name as The Wildermere Beach Improvement Association, Inc. (25 S.L. 936). 1963 legislation (31 S.L. 225) repeals section 6 of the 1949 Special Act No. 182 in re-levying of an annual assessment.

8. WEST HAVEN (C) Note: Town status of West Haven changed to city status effective January 1, 1962.

Prior to 1921 the territory of the present Town of West Haven was a part of the old Town of Orange. In 1911 the old Town of Orange was divided into two tax districts. The First Taxation District which comprised the territory of the old Borough of West Haven and which borough was abolished in 1911 (16 S.L. 304); and the Second Taxation District, which comprised all of the remaining territory of the town (16 S.L. 307). In 1921 (18 S.L. 1067) the old Town of Orange was divided. One part became the new Town of West Haven. All special acts formerly applying to the Town of Orange were thereafter, except as specially provided, to apply only to the Town of West Haven. This legislation resulted in two tax districts under one management in West Haven. Effective on the 1969 grand list, West Haven has only one tax district. The First Taxation District became an independent tax district, effective on the 1969 grand list.

There are now the following three independent tax districts in West Haven:

- a. Allingtown Fire District--organized on November 27, 1909 (23 S.L. 92).
- b. First Taxation District--which formerly constituted that part of the territory of the Town of West Haven as embraced the old borough in 1911 and which now constitutes that part of the Town of West Haven as is embraced within definite boundary lines set forth in 1931 legislation (21 S.L. 103). Various sewer, paving and curbing assessments on property benefited thereby are also laid by the Town of West Haven. Such assessments do not constitute taxes. This was originally the second tax district. Changed to independent fire district on the 1969 grand list.

c. West Shore Fire District--organized on March 26, 1919 under the provisions of the General Statutes (22 S.L. 118, 214; 23 S.L. 92; 32 S.L. 129).

(B) Consolidated town and borough. As of November 7, 1972 election, Second Tax District was dissolved. Naugatuck now has only one taxing district. (C) Consolidated town and city. (D) Wallingford established one tax district, effective on the list of October 1, 1966. (E) 1959 legislation (29 S.L. 141), effective June 1, 1959 consolidated Ward 32 with the remainder of the City of New Haven and dissolved Fairmont Association. New Haven established a single taxing district effective on the list of June 1, 1959. (F) 1963 legislation (31 S.L. 294) established one tax district, effective January 4, 1964.

NEW LONDON COUNTY

There are 21 towns in New London County. All levy taxes. Ten of them have no other tax districts co-terminous with or within their limits. Eleven have.

Taxable property actually or constructively within the following 10 towns is subject to one tax alone--the town tax.

- | | |
|---------------------|---------------|
| 1. Bozrah | 6. Preston |
| 2. Franklin | 7. Salem |
| 3. Lisbon | 8. Sprague |
| 4. Montville | 9. Voluntown |
| 5. North Stonington | 10. Waterford |

So much of the taxable property actually or constructively within the other 11 towns as may be also situated in one or more of the following tax districts co-terminous with or within their respective towns is subject not only to the town tax but to additional district taxation as well.

1. COLCHESTER

- a. Borough of Colchester--incorporated in 1824 (1 S.L. 178)--its charter was renewed in 1846 (3 S.L. 208). Amended in 1883 (9 S.L. 775) and its boundaries changed in 1889 (10 S.L. 1066). Boundaries specifically defined by 1963 legislation (31 S.L. 19).

2. EAST LYME

- a. Attawan Beach Association (The)--incorporated in 1949 (25 S.L. 1199)--assessment list of association is confined to real estate and is to be prepared by its secretary from grand list of preceding October 1 of the Town of East Lyme--the annual tax rate is limited to five mills on the dollar of assessed valuation of taxable real property within the association--association may, in lieu of taxes, by ordinance levy a fixed assessment of not to exceed thirty dollars for any year on each lot on which there is a building and not to exceed five dollars on each lot on which there is no building. A tax of five mills was laid beginning with levy due on August 1, 1959. 1967 legislation (33 S.L. 217) provides that the tax rate shall not exceed eight mills.
- b. Black Point Beach Club Association (The)--special charter granted by the 1931 session of the General Assembly (21 S.L. 537). Amended in 1935 (22 S.L. 118, 131), in 1941 (23 S.L. 752, 813) and in 1947 (25 S.L. 30). The annual tax rate is limited to five mills on the dollar of assessed valuation of taxable real estate within the association. 1957 legislation (28 S.L. 207) amends charter concerning borrowing power of governing board. 1961 legislation (30 S.L. 143) amends charter in several particulars and provides that the tax rate of the association shall not exceed eight mills.

- c. Crescent Beach Association (The)--incorporated in 1935 (22 S.L. 251). The annual tax rate is limited to five mills on the dollar of taxable real estate within the association--amended in 1937 (22 S.L. 757), in 1947 (25 S.L. 612), in 1949 (25 S.L. 1095), and again in 1985 (S.A. 85-21).
- d. Giants Neck Beach Association (The)--incorporated in 1941 (23 S.L. 1006)--amended in 1947 (25 S.L. 369) and in 1951 (26 S.L. 333). Boundaries redefined by 1957 legislation (28 S.L. 398). The annual tax rate is limited to eight mills on the dollar of taxable real estate within the association by 1959 legislation (29 S.L. 175).
- e. Giants Neck Heights Association (The)--incorporated in 1953 (26 S.L. 1141)--the annual tax rate is limited to five mills on the dollar of assessed valuation of taxable real estate within the association. Boundaries re-defined by 1957 legislation (28 S.L. 184). Sections 4 and 9 of 1953 legislation amended in 1963 (31 S.L. 221). Tax rate limited to ten mills on assessment list of association based on improved land value only.
- f. Gorton Lake Shores Association--organized under the provisions of the General Statutes.
- g. Oak Grove Beach Community Association, Inc.--incorporated in 1969 (32 S.L. 169).
- h. Pine Grove Niantic Association--incorporated in 1975 (S.A. 75-43). The annual tax rate is limited to five mills on the dollar of taxable real estate within the association.

3. GRISWOLD

- a. Borough of Jewett City--incorporated in 1895 (12 S.L. 300)--its bounds were extended in 1897 (12 S.L. 692).

4. GROTON (D) (5 Tax Districts under one management).

- a. City of Groton--incorporated in 1903 (14 S.L. 437)--its charter was revised in 1933 (21 S.L. 1056)--amended in 1937 (22 S.L. 772). Section 40 of 1933 legislation amended in 1963 (31 S.L. 296). Borough status of Groton changed to city status, effective April 1, 1964.
- b. Groton Long Point Association, Inc.--incorporated in 1921 (18 S.L. 647) and given all the powers of a borough (18 S.L. 652)--given additional powers by 1931 special legislation (21 S.L. 436).
- c. Center-Groton Fire District--organized on May 25, 1960 under the provisions of the General Statutes--empowered to charge separate tax rates based upon differing services rendered (30 S.L. 155). Authorization given to take in additional areas and to release areas by 1961 legislation (30 S.L. 210).

- d. Mystic Fire District--partly in Town of Stonington as well--incorporated in 1879 (8 S.L. 276)--amended in 1945 (24 S.L. 590). Boundaries specifically defined by 1931 legislation (21 S.L. 33)--property not subject to fire protection because of lack of adequate water pressure, exempt from fire district tax (21 S.L. 33)--charter amended in 1935 (22 S.L. 303, 315). Given power to expand in 1959 (29 S.L. 527). Limits of district defined by 1963 legislation (31 S.L. 218).
- e. Noank Fire District--given additional powers in 1947 (25 S.L. 93, 150). Amended in 1959 (29 S.L. 433, 434). 1947 legislation amended in 1961 (30 S.L. 224) authorizes the district to acquire and operate a water system. Given power to expand in 1961 (30 S.L. 270).
- f. Old Mystic Fire District--partly in Stonington as well--formerly Old Mystic-Groton and Old Mystic-Stonington Fire Districts which were consolidated in 1961 (31 S.L. 339). Fire marshall appointed in 1963 (31 S.L. 182).
- g. Poquonock Bridge Fire District--organized on June 30, 1943 under the provisions of the General Statutes.
- h. West Pleasant Valley Fire District--organized on April 4, 1962 under the provisions of the General Statutes. Given power to consolidate with City of Groton by 1963 legislation (31 S.L. 131).

5. LEBANON

- a. Amston Lake Tax District--organized on July 16, 1984 under the provisions of the General Statutes.
- b. Lake Williams Beach Association (The)--incorporated in 1953 (26 S.L. 845)--The annual tax rate is limited to one-half the rate of mills laid by the Town of Lebanon on the assessed valuation of taxable real estate within the association.
- c. Frankel Acres Association, Inc.--incorporated in 1965 (32 S.L. 344). Annual tax rate shall not exceed more than one-half the rate of mills ordered by the Town of Lebanon. Said tax shall only be levied on lots upon which there has been constructed a dwelling or other building.

6. LEDYARD

- a. Gales Ferry Fire District--organized in 1928 under the provisions of the General Statutes--incorporated in 1947 (25 S.L. 157)

7. LYME

- a. Joshuatown Association (The)--incorporated in 1937 (22 S.L. 794)--amended in 1965 (32 S.L. 74).

- b. Rogers Lake West Shores, Inc.--incorporated in 1937 (22 S.L. 761). Annual tax rate limited to seven mills on the dollar of assessed valuation of taxable real property within the association provided no such tax shall exceed \$15.00 for one cottage and garage nor \$75.00 for any unimproved land owned by one person. The association is partly in the Town of Old Lyme. 1957 legislation (28 S.L. 355) concerns the dates of annual and special meetings. Charter amended and revised in 1967 (33 S.L. 457)--provides for an annual tax rate not to exceed five mills.

8. NEW LONDON (C)

- a. Neptune Park Association (The)--incorporated in 1933 (21 S.L. 978). Amended in 1957 (28 S.L. 581). Annual tax rate limited to five mills on the dollar of assessed valuation of taxable real estate within the association.

9. NORWICH (C) (2 Tax Districts under one management).

By 1951 legislation (26 S.L. 459) independent town and independent City of Norwich were consolidated under name of "City of Norwich". Consolidation plan was adopted at referendum held July 18, 1951 and became effective, except as otherwise specifically provided, on the first Tuesday of January, 1952. There are two tax districts in the consolidated town and city.

- a. City of Norwich Tax District, which embraces the entire territory of the consolidated town and city. The tax levied by this district corresponds to the regular city tax.
- b. City Fire Tax District (formerly City Consolidated Tax District), which embraces that part of the territory of the consolidated town and city as constituted the former city prior to consolidation plus any future extension.

10. OLD LYME

- a. Miami Beach Association (The)--incorporated in 1949 (25 S.L. 1130)--amended in 1951 (26 S.L. 238). Annual tax rate limited to seven mills on the dollar of taxable real estate within the association.
- b. Old Colony Beach Club Association (The)--incorporated in 1935 (22 S.L. 160)--amended in 1947 (25 S.L. 385). The annual tax rate is limited to seven mills on the dollar of taxable real estate within the association.
- c. Old Lyme Shores Beach Association (The)--incorporated in 1947 (25 S.L. 530). Annual tax rate limited to five mills on the dollar of assessed valuation of taxable real estate within the association. Tax rate limited to 10 mills by 1955 legislation (27 S.L. 740). 1957 legislation (28 S.L. 350) concerns annual meeting.

- d. Point O'Woods Association, Inc.--incorporated in 1925 (19 S.L. 1031)--the annual tax rate is limited to seven mills on the dollar of assessed valuation of taxable real property within the association. Tax rate limited to 10 mills by 1949 legislation (25 S.L. 846). Tax rate limited to 15 mills by 1955 legislation (27 S.L. 213). Charter amended in several particulars by 1963 legislation (31 S.L. 127). Charter revised in 1967 (33 S.L. 512)--provides for an annual tax rate not to exceed fifteen mills; association may lay a special tax at any rate not exceeding five mills for the purpose of meeting any special emergency appropriation.
- e. Rogers Lake West Shores, Inc.--partly in the Town of Lyme. See Lyme.
- f. White Sand Beach Association, Inc., (The)--special charter granted by the 1927 session of the General Assembly (20 S.L. 489). Amended in 1953 (26 S.L. 930)--assessment list of association is confined to real estate and is to be prepared by its clerk from grand list of preceding October 1 of the Town of Old Lyme--charter amendment in 1953 provides that tax in any one year shall not exceed ten mills on the dollar of taxable real estate within the association (26 S.L. 933). Charter amended in several particulars by 1957 legislation (28 S.L. 386).

11. STONINGTON

- a. Borough of Stonington--incorporated in 1801 (1 S.L. 216)--given additional powers in 1847 (3 S.L. 260) and in 1874 (7 S.L. 697). Boundaries changed in 1905 (14 S.L. 640)--assessment list to be taken from assessment list of town (22 S.L. 603).
- b. Latimer Point Fire District--organized on August 4, 1961 under the provisions of the General Statutes.
- c. Lord's Point Association, Inc.--special charter granted by the 1925 session of the General Assembly (19 S.L. 992). Charter provides that tax in any one year shall not exceed seven mills on the dollar--assessment list of association is confined to real estate and is to be prepared by June 15 by its clerk from grand list of preceding October 1 of the Town of Stonington. Amended in several particulars by 1935 legislation (22. S.L. 477).
- d. Mason's Island Fire District--organized in 1961 under the provisions of the General Statutes.
- e. Mystic Fire District--partly in Town of Groton as well. See Groton.
- f. Old Mystic Fire District--partly in Town of Groton as well. See Groton.

- g. Pawcatuck Fire District--incorporated in 1877 (8 S.L. 69). Charter provides that assessment list of the district shall be copied from the last grand list of the Town of Stonington plus any taxable property omitted or afterwards acquired (17 S.L. 726). Additional powers granted in 1925 (19 S.L. 931), amended in 1935 (22 S.L. 91) and again in 1941 (23 S.L. 956). Authorization to issue bonds or other obligations given in 1957 (28 S.L. 637). Given power to expand in 1959 (29 S.L. 527). Charter amended in several particulars by 1967 legislation (33 S.L. 227), and again by 1969 legislation (34 S.L. 107).
- h. Quiambug Fire District--organized in June, 1961 under the provisions of the General Statutes.
- i. Stonington Fire District--special charter by the 1925 session of the General Assembly (19 S.L. 924)--given additional powers in 1937 (22 S.L. 705). Charter amended in 1949 (25 S.L. 1215). Given power to take in additional areas and to release areas by 1961 legislation (30 S.L. 155). Empowered to charge separate tax rates based upon differing services rendered in 1961 (30 S.L. 198).
- j. Wequetequock Fire District--organized under the provisions of the General Statutes on April 20, 1959.

(C) Consolidated town and city. (D) Third district dissolved in 1974. No longer exists--was sold to the State of Connecticut as a coastal reserve.

FAIRFIELD COUNTY

There are 23 towns in Fairfield County. All levy taxes. Six of them have no other tax districts co-terminous with or within their limits. Seventeen have.

Taxable property actually or constructively within the following six towns is subject to one tax alone--the town tax.

- | | |
|----------------------|------------------|
| 1. Bethel | 4. Monroe |
| 2. Bridgeport(C),(D) | 5. Ridgefield(H) |
| 3. Danbury(C),(G) | 6. Shelton |

So much of the taxable property actually or constructively within the other seventeen towns as may be also situated in one or more of the following tax districts co-terminous with or within their respective towns is subject not only to the town tax but to additional district taxation as well.

1. BROOKFIELD (E)

- a. Candlewood Shores Tax District--organized under the provisions of the General Statutes on March 17, 1982. Its purpose is for acquiring and maintaining the community water system and roads.
- b. Hickory Farms Tax District--created under the provisions of the General Statutes on August 22, 1979.
- c. Indian Fields Homeowners Association--organized on November 11, 1981 under the provisions of the General Statutes.

2. DARIEN

- a. Allwood Tax District--created under the provisions of the General Statutes on October 18, 1982.
- b. Crooked Mile Tax District--organized on September 29, 1983 under the provisions of the General Statutes.
- c. Delafield Island Tax District--created under the provisions of the General Statutes at town meeting held on June 14, 1961.
- d. Ridge Acres Tax District--organized on May 27, 1980 under the provisions of the General Statutes.
- e. Tokeneke Tax District--created under the provisions of the General Statutes at election held on July 30, 1958.

3. EASTON

- a. Easton Fire District No. 1, Inc.--created under the provisions of the General Statutes at special town meeting held on January 5, 1948. Recorded January 8, 1948 in the Easton Land records. (Volume 29, pages 165 to 167).

4. FAIRFIELD

The Town of Fairfield at a special election on June 12, 1947 adopted charter as enacted by 1947 legislation (25 S.L. 698)--amended in several particulars in 1951 (26 S.L. 248); in 1953 (26 S.L. 1161); and in 1961 (30 S.L. 160).

- a. Brooklawn Park Association, Inc., (The)--incorporated in 1913 (16 S.L. 1127). Real estate only may be taxed by the association. (Although sections 10 and 11 of the association charter speak of the laying of "assessments" on the owners of real estate within the association, it would appear that these assessments are in reality "taxes".)
- b. Tanaka Park Association, Inc., (The)--incorporated in 1939 (23 S.L. 259). Annual assessment to be based on assessed valuation of taxable real estate within the association as shown by last completed grand list of the Town of Fairfield.
- c. Winton Park Association, Inc., (The)--incorporated in 1937 (22 S.L. 776). Annual assessment to be based on assessed valuation of taxable real estate within the association as shown by last completed grand list of the Town of Fairfield. Additional powers granted in 1949 (25 S.L. 851) and in 1951 (26 S.L. 149). Charter further amended in certain particulars in 1957 (28 S.L. 583).

5. GREENWICH (First 3 Tax Districts under one management).

1931 legislation abolished the Borough of Greenwich as of January 1, 1932 (21 S.L. 155). Amended in 1937 (22 S.L. 748) and again in 1945 (24 S.L. 888). Two tax districts under one management were set up.

- a. Town--which constitutes the territory of the entire Town of Greenwich.
- b. Borough Tax District--which constitutes that part of the territory of the Town of Greenwich as was embraced within the limits of the former borough. (At present time borough is not levying a tax).
- c. Sewer Maintenance Tax District--by 1949 legislation (25 S.L. 1031) the six sewer districts as were heretofore established in the Town of Greenwich were abolished. Provision was made for a division of sewers in the department of public works. The board of estimate and taxation shall determine the rate of the sewer tax for maintenance, operation and repair. Amended in further particulars by 1955 legislation (27 S.L. 270). This legislation has resulted in Greenwich having three tax districts under one management.

Greenwich has also the following seventeen tax districts:

- d. Belle Haven Tax District--meeting held May 31, 1955 established district. (Sucessor to Belle Haven Land Company).
- e. Chimney Cove Tax District--created on June 28, 1982 under the provisions of the General Statutes.
- f. Common Tax District (The)--organized on July 1, 1981 under the provisions of the General Statutes.
- g. Dublin Hill Tax District--organized on March 9, 1976 under the provisions of the General Statutes.
- h. Field Point Park District--organized on October 7, 1946 under the provisions of the General Statutes.
- i. Harbor Point Tax District--organized on April 30, 1962 under the provisions of the General Statutes.
- j. Indian Harbor District--organized in 1955 under the provisions of the General Statutes.
- k. Khakum Wood Tax District--organized on November 3, 1959 under the provisions of the General Statutes. Recorded in Greenwich Land Records in Book 624, Page 133.
- l. Ledge Road Tax District--organized on January 29, 1985 under the provisions of the General Statutes.
- m. Lyon Farm Tax District--organized on March 10, 1981 under the provisions of the General Statutes.
- n. Mead Point District--organized in 1969 under the provisions of the General Statutes.
- o. Millbrook Owners Association, Inc.--organized on October 20, 1943 under the provisions of the General Statutes.
- p. Palmer Point Tax District--organized under the provisions of the General Statutes on February 3, 1983.
- q. Putnam Park Tax District--organized under the provisions of the General Statutes on July 6, 1978.
- r. Rock Ridge Association.
- s. Silo Hill Tax District--organized on March 30, 1981 under the provisions of the General Statutes--does not as yet levy taxes--special assessments only.
- t. Weaver Street Tax District--organized on December 22, 1977 under the provisions of the General Statutes.

6. NEW CANAAN (2 Tax Districts under one management).

1935 legislation (22 S.L. 229) consolidating the town and borough governments of New Canaan and abolishing the corporate existence of the borough, if the electors of each of the town and borough approved, became effective on October 7, 1935, as electors of borough approved at referendum held June 5, 1935. The act of consolidation provides for the establishment of special tax districts in case the board of finance shall so recommend and the town meeting shall approve. Amended in 1941 (23 S.L. 995), in 1953 (26 S.L. 856), in 1955 (27 S.L. 204) and in 1957 (28 S.L. 413). At the present time there are two tax districts under one management.

- a. Town Tax District, which embraces the territory of the entire town.
- b. Sewer Tax District, which embraces that part of the territory of the town as is served, or is capable of being served, by already installed public sanitary sewers.

In addition there are the following five condominium improvement associations:

- c. Coachmen's Square Tax District--organized under the provisions of the General Statutes on June 15, 1984.
- d. King's Grant Tax District--organized on January 1, 1983 under the provisions of the General Statutes. Covers territorial limits of district which is shown and designated on a map entitled "King's Grant at New Canaan Condominiums 'AS BUILT' dated May 30, 1974".
- e. Orchard Hills District--organized on June 3, 1982 under the provisions of the General Statutes.
- f. Park View Tax District--organized on July 1, 1985 under the provisions of the General Statutes.
- g. Pride's Crossing Tax District--organized on September 12, 1983 under the provisions of the General Statutes. Territorial limits of district shown and designated on a map entitled "Map of Property Located at New Canaan, Connecticut, Prepared for Weed Street Corp."

7. NEW FAIRFIELD (E)

- a. Candlewood Hills Tax District--organized on September 4, 1971 under the provisions of the General Statutes.
- b. Candlewood Knolls Tax District--organized on August 27, 1983 under the provisions of the General Statutes.
- c. Inglebrook Development Tax District--organized on July 10, 1971 under the provisions of the General Statutes.

- d. Joyce Hill Tax District (The)--organized on August 2, 1975 under the provisions of the General Statutes.
- e. Lavelle Avenue Tax District, Inc., (The)--organized on October 11, 1973 under the provisions of the General Statutes.
- f. Tax District of Bogus Hill (The)--organized on September 20, 1975 under the provisions of the General Statutes. Powers limited to road maintenance and control of drainage.
- g. Tax District of Candlewood Isle (The)--organized under the provisions of the General Statutes on November 7, 1970. Incorporated as "The Candlewood Isle Community Association, Inc." Name changed to "The District of Candlewood Isle" at annual meeting held August 19, 1972.

8. NEWTOWN

- a. Borough of Newtown--incorporated in 1824 (1 S.L. 203)--charter revised in 1931 (21 S.L. 250).

9. NORWALK (C) (All 6 Tax Districts under one management).

In 1913 the governments of the Town of Norwalk, City of Norwalk, City of South Norwalk, and the East Norwalk Fire District were consolidated (16 S.L. 1038). (22 S.L. 717). See 1967 legislation (33 S.L. 178) and 1969 legislation (34 S.L. 325).

Five tax districts were set up. In 1921 (18 S.L. 660) a sixth tax district in Rowayton section was added. These six tax districts are:

- a. First Tax District--first ward--constitutes territory which embraces the former City of Norwalk. Effective on the list of October 1, 1982, this district divided into First Tax District-Sewered and First Tax District-Unsewered. First District-Unsewered was created by the Finance Director in April of 1982 for the purpose of levying taxes for sewers and lighting. The First Tax District-Unsewered is sometimes referred to as the Ninth Tax District.
- b. Second Tax District--second ward--constitutes territory which embraces the former City of South Norwalk.
- c. Third Tax District--main part of third ward--constitutes territory which embraced the former East Norwalk Fire District. This district now has Third Tax District-Sewered and Third Tax District-Unsewered, effective on the list of 1980. The Third Tax District-Unsewered is sometimes referred to as the Eighth Tax District.

- d. Fourth Tax District--embraces first, second and third wards--controls sewer system and fire and police departments of district. All burdens not specifically allocated by charter to any of the other tax districts are borne by this district. Additional powers granted in 1949 (25 S.L. 1117). See (26 S.L. 1148) in re--police protection. Amended in 1961 (30 S.L. 236) in re--fire protection. Effective on the list of October 1, 1980 this district divided into Fourth Tax District (Garbage) and Fourth Tax District (Sewered).
- e. Fifth Tax District--embraces entire territory of the consolidated town and city. The tax levied by this district corresponds to regular town tax. See 1961 legislation (30 S.L. 236) in re--fire protection.
- f. Sixth Tax District--embraces Rowayton section. Its constitutionality was upheld by the Connecticut Supreme Court of Errors in 1926 (104 Conn. 192). Taxes are now being levied by this district. Purpose of sixth district is to control public library, street lighting and sewers in Rowayton section. Boundaries of sixth district defined by 1931 legislation (21 S.L. 233) and in 1953 (26 S.L. 1113). See 1965 (32 S.L. 299) in re--extension of sewers and fire protection. This district now has Sixth District Sewered and Sixth District Unsewered--effective on the list of 1967. The Sixth District Sewered is sometimes referred to as the Seventh Tax District.

10. REDDING

- a. Georgetown Fire District (The)--incorporated in 1933 (21 S.L. 792). Although the district charter says nothing specifically relative to taxes, it does give the district, mutatis mutandis all the powers given to school districts. Partly in Weston and Wilton.
- b. Redding Fire District No. 1--organized in 1927 under the provisions of the General Statutes.
- c. Redding Fire District No. 2--organized July 7, 1930 under the provisions of the General Statutes. Name changed from West Redding Fire District No. 2 to Redding Fire District No. 2 at special town meeting held August 23, 1946.

11. SHERMAN

- a. Candlewood Tax District (The)--organized on July 17, 1976 under the provisions of the General Statutes. Taxes collected on assessed value of homes and property in order to repair roads and beaches.
- b. Timber Trails Tax District--organized under the provisions of the General Statutes on December 22, 1979.

12. STAMFORD (C) (4 Tax Districts under one management).

On November 3, 1947, the electors of the Town of Stamford voted to consolidate the town and city governments of Stamford to become effective as of April 15, 1949 (25 S.L. 414, 990). Amended in several particulars in 1951 (26 S.L. 256, 283), in 1953 (26 S.L. 897, 898, 921, 937), and in 1955 (27 S.L. 616). Three tax districts were set up, the City Tax District (Districts A and B) and the Town Tax District (District C) (25 S.L. 454). Boundaries of the City Tax District extended by 1963 legislation (31 S.L. 151). Due to installation of sanitary sewers in portions of the "C" Tax District, a separation is now shown in the former "C" Tax District, as different mill rates are applied to the "C" and "C-Sewered" properties. There are now four tax rates, instead of the former three, namely, A, B, C and C-Sewered.

District A, which embraces that part of the territory of the consolidated town and city as was included within the limits of the First Tax District of the former City of Stamford.

District B, which embraces that part of the territory of the consolidated town and city was included within the limits of the Third Tax District of the former City of Stamford.

District C and C-Sewered, which embraces that territory of the consolidated town and city outside the limits of the "A" and "B" Districts.

13. STRATFORD

- a. Far Mill River Tax District--organized on February 17, 1985 under the provisions of the General Statutes.
- b. Oronoque Village Tax District--organized under the provisions of the General Statutes on October 29, 1979.

14. TRUMBULL

- a. Canoe Brook Lake Tax District--organized under the provisions of the General Statutes on April 13, 1982.
- b. Long Hill Fire District--organized in 1931 under the provisions of the General Statutes. Boundaries extended by 1961 legislation (30 S.L. 170).
- c. Nichols Fire District--organized in 1917 under the provisions of the General Statutes.
- d. Trumbull Center Fire District--organized on November 14, 1951 under the provisions of the General Statutes. Boundaries extended by 1961 legislation (30 S.L. 146).

15. WESTON

- a. Georgetown Fire District (The)--partly in Redding and Wilton. See Redding.

16. WESTPORT

- a. Harvest Commons Tax District--organized under the provisions of the General Statutes on May 30, 1984.

17. WILTON

- a. Georgetown Fire District (The)--partly in Redding and Weston. See Redding.

(C) Consolidated town and city. (D) One tax district established, effective on list of 1957. (E) See 1961 legislation (30 S.L. 264) for the annexation of a portion of the Town of New Fairfield to the Town of Brookfield. (G) Meeting held on June 22, 1976 of Court Council voted to have one tax district instead of three, effective on the list of October 1, 1975. (H) One tax district established, effective on the list of 1973.

WINDHAM COUNTY

There are 15 towns in Windham County. All levy taxes. Six of them have no other tax districts co-terminous with or within their limits. Nine have.

Taxable property actually or constructively within the following six towns is subject to one tax alone--the town tax.

- | | |
|---------------|-------------|
| 1. Canterbury | 4. Hampton |
| 2. Chaplin | 5. Scotland |
| 3. Eastford | 6. Thompson |

So much of the taxable property actually or constructively within the other nine towns as may be also situated in one or more of the following districts co-terminous with or within their respective towns is subject not only to the town tax, but to additional taxation as well.

1. ASHFORD

- a. Lake Chaffee Improvement Association (The)--special charter granted by the 1957 Session of the General Assembly (28 S.L. 106). Annual assessment to be not less than ten dollars nor more than twenty-five dollars on each member on record during month of May next preceding annual meeting.

2. BROOKLYN

- a. Brooklyn Center Fire District--created under the provisions of the General Statutes on August 11, 1921.
- b. Brooklyn Fire District--in 1899 (13 S.L. 32) that part of the Borough of Danielson within the Town of Brooklyn was separately incorporated as the Brooklyn Fire District. Boundaries of district enlarged by vote on May 6, 1935.
- c. Paradise Lake District--created under the provisions of the General Statutes on May 3, 1979.

3. KILLINGLY

- a. Borough of Danielson--charter revised in 1927 (20 S.L. 319)--on or before June 1 in each year the assessors of the Town of Killingly file with the borough clerk the borough assessment list made from that of the town (20 S.L. 330). Charter amended in 1949 (25 S.L. 145), in 1951 (26 S.L. 376). Charter revised in 1963 (31 S.L. 270) and boundaries of borough expanded.
- b. Attawaugan Fire District--organized on July 28, 1959 under the provisions of the General Statutes.
- c. Dayville Fire District--organized on June 23, 1959 under the provisions of the General Statutes.

- d. Dyer Manor Fire District--organized in 1961 under the provisions of the General Statutes.
- e. East Killingly Fire District--organized on September 8, 1959 under the provisions of the General Statutes.
- f. Orient Heights Fire District--organized on January 11, 1961 under the provisions of the General Statutes.
- g. South Killingly Fire District--organized on August 15, 1959 under the provisions of the General Statutes.
- h. Williamsville Fire Engine District--organized on July 31, 1972 under the provisions of the General Statutes.

4. PLAINFIELD

- a. Central Village Fire District--organized on February 9, 1927 under the provisions of the General Statutes.
- b. Moosup Fire District--organized on March 8, 1937 under the provisions of the General Statutes.
- c. Plainfield Fire District--organized on April 30, 1937 under the provisions of the General Statutes for the purpose of extinguishing fires.
- d. Wauregan Fire District--organized on April 13, 1956 under the provisions of the General Statutes.

5. POMFRET

- a. Pomfret Fire District--organized on April 30, 1974 under the provisions of the General Statutes, for the purpose of preventing and extinguishing fires. Has the same territorial limits and boundaries as the Town of Pomfret.

6. PUTNAM (2 Tax Districts under one management).

- a. Town--which embraces the territory of the entire town.
- b. Special Services District--which was formerly the separate City of Putnam, which city consolidated with the Town of Putnam on January 1, 1984. This district is now part of the town and exclusively for fire, police and street lighting.

In addition there are the following two fire districts:

- c. East Putnam Fire District No. 1--organized on August 7, 1958 under the provisions of the General Statutes. At annual district meeting held May 19, 1980, it was voted to change name of Putnam Fire District No. 1 to East Putnam Fire District No 1.

- d. West Putnam Fire District--organized on June 4, 1980 under the provisions of the General Statutes. Has the following services--fire, municipal garbage disposal, police, water and sewer, and street lights.

7. STERLING

- a. Sterling Fire District--organized on February 25, 1964 under the provisions of the General Statutes.

8. WINDHAM (2 Tax Districts under one management).

- a. Town Tax District--which embraces the territory of the entire town.
- b. Willimantic Service District--which was formerly the separate City of Willimantic, which city consolidated with Town of Windham on July 1, 1983. This district is now part of the Town of Windham and is exclusively for fire and police.

In addition there is the following Special Services District:

- c. Windham First Taxing District--organized April 14, 1981 pursuant to the provisions of the General Statutes. Includes all the territorial limits of the Town of Windham, excluding that territory within the limits of the Willimantic Service District.

9. WOODSTOCK

- a. Lake Bunggee Tax District--organized under the provisions of the General Statutes in April, 1982.
- b. Quassett Lake District--organized on April 10, 1976 under the provisions of the General Statutes. Annual assessment is fifteen dollars per property owner.
- c. Witches Woods Tax District--created under the provisions of the General Statutes on July 8, 1983 for the purpose of maintaining and improving Witches Woods Lake and its environment.

LITCHFIELD COUNTY

There are 26 towns in Litchfield County. All levy taxes. Nine of them have no other tax districts co-terminous with or within their limits. Seventeen have.

Taxable property actually or constructively within the following nine towns is subject to one tax alone--the town tax.

- | | |
|-------------------|---------------|
| 1. Bridgewater(A) | 6. Thomaston |
| 2. Canaan | 7. Warren |
| 3. Colebrook | 8. Washington |
| 4. Roxbury | 9. Winchester |
| 5. Sharon(D) | |

So much of the taxable property actually or constructively within the other 17 towns as may be also situated in one or more of the following tax districts co-terminous with or within their respective towns is subject not only to the town tax, but to additional district taxation as well.

1. BARKHAMSTED

- a. Riverton Fire District (The)--established by special act in 1921 (18 S.L. 916)--given additional powers in 1945 (24 S.L. 897) and again in 1949 (25 S.L. 994). Amended in 1974 (S.A. 74-24). Fire District is partly in Hartland.

2. BETHLEHEM

- a. Kasson Grove Property Owners Association, Inc., (The)--incorporated in 1957 (Regular Session 28 S.L. 416) and (Special Session 28 S.L. 948)--provides for levying an annual assessment of not less than two dollars nor more than five dollars for each lot.

3. CORNWALL

- a. Cornwall Lighting District (The)--organized on October 11, 1947 under the provisions of the General Statutes--provides for the lighting of streets.
- b. West Cornwall Lighting District (The)--organized on December 10, 1932 under the provisions of the General Statutes--provides for the lighting of streets.

4. GOSHEN

- a. Woodridge Lake Sewer District--organized on July 17, 1970 under the provisions of the General Statutes.

5. HARWINTON

In 1923 (19 S.L. 322) that part of the Town of Harwinton co-terminous with the Harwinton Fire District was annexed to the Town of Torrington and the corporate existence of the Harwinton Fire District terminated.

- a. Lake Harwinton Association (The)--incorporated in 1951 (26 S.L. 122)--provides for the levying of a tax on all real property within the limits of said association which tax shall be in the same amount for each lot within said limits and shall not exceed five dollars per lot. 1959 special legislation (29 S.L. 123) raises the amount to not exceed ten dollars per lot. Section 11 of 1951 Special Act 154 amended in 1963 (31 S.L. 198). Amended in several particulars in 1973 (S.A. 15).

6. KENT

- a. Kent Fire Association--incorporated on April 17, 1885 (10 S.L. 164)--given additional powers in 1913 (16 S.L. 870); in 1937 (22 S.L. 659) and in 1959 (29 S.L. 76). 1967 legislation (33 S.L. 89) repealed (16 S.L. 870).

7. LITCHFIELD

- a. Borough of Bantam--incorporated by special act in 1915 (17 S.L. 284).
- b. Borough of Litchfield--incorporated by Special Act in 1818 as the Village of Litchfield (1 S.L. 1514)--name changed to Borough of Litchfield in 1879 (8 S.L. 259). Charter revised in 1915 (17 S.L. 190) and again in 1951 (26 S.L. 61). Established "Old and Historic Litchfield District" within borough in 1959 (29 S.L. 135).

8. MORRIS

- a. Deer Island Association (The)--special charter granted by the 1929 session of the General Assembly (20 S.L. 790). Annual tax rate limited to seven mills on the dollar of assessed valuation of taxable real estate within the association. Charter amended in 1955 (27 S.L. 324) and further amended in certain particulars in 1957 (28 S.L. 525).

9. NEW HARTFORD

- a. New Hartford Fire Association--special charter granted by the 1889 session of the General Assembly (10 S.L. 1034). Charter amended in 1893 (11 S.L. 729). Charter amended in 1967 (33 S.L. 122) in regard to amount of indebtedness.
- b. Pine Meadow Fire District--organized on November 23, 1893 under the provisions of the General Statutes.
- c. South End Fire District--organized on August 17, 1950 under the provisions of the General Statutes.

10. NEW MILFORD

- a. Candlewood Springs Tax District--organized on June 9, 1979 under the provisions of the General Statutes.
- b. Dean Heights Tax District--organized on April 4, 1979 under the provisions of the General Statutes. Has all the powers necessary to acquire and operate a community water system within the limits of the association.
- c. Lone Oak Tax District--organized on April 20, 1982 under the provisions of the General Statutes.
- d. Mountain View Association--organized on December 20, 1984 under the provisions of the General Statutes.
- e. New Milford Fire Association--incorporated in 1863 (5 S.L. 541). Its charter provides that no tax shall be levied by the association on any person whose taxable property is below \$500 (14 S.L. 132). 1959 legislation (29 S.L. 478) raises the amount from \$500 to \$1,000.
- f. Pleasant View Tax District--organized on March 30, 1985 under the provisions of the General Statutes.
- g. Sunny Valley Tax District--organized on December 6, 1982 under the provisions of the General Statutes--organized for the purpose of constructing, maintaining, operating and regulating the use of a community water system.

11. NORFOLK

- a. Norfolk Sewer District--organized in 1893 under the provisions of the General Statutes--limits reduced in 1937 (22 S.L. 642).

12. NORTH CANAAN

- a. Canaan Fire District--organized on January 23, 1902 under the provisions of the General Statutes. By special legislation additional powers given to it in 1907 (15 S.L. 211) and again in 1929 (20 S.L. 698).

13. PLYMOUTH

- a. Fall Mountain Lake Property Owners Association (The)--incorporated in 1953 (26 S.L. 1085). Annual assessment is to be not less than two nor more than seventy-five dollars on each record owner within the association. Amended by 1973 legislature (S.A. 73-120).
- b. Lake Plymouth Community Association, Inc., (The)-- incorporated in 1973 (S.A. 73-99). Annual assessment is to be not less than nor more than fifty dollars on each member within the association.

14. SALISBURY

- a. Lakeville Fire District--organized under the provisions of the General Statutes. By special legislation additional powers given to it in 1917 (17 S.L. 737) and again in 1929 (20 S.L. 748).
- b. Lime Rock Lighting District--organized under the provisions of the General Statutes in July, 1946.
- c. Salisbury Lighting District--organized under the provisions of the General Statutes in September, 1947.

15. TORRINGTON (B), (C)

- a. Lakeridge Tax District--organized on July 1, 1980 under the provisions of the General Statutes.

16. WATERTOWN

- a. Lake Winnemaug Association (The)--incorporated by 1953 special legislation (26 S.L. 1172). Annual assessment or tax is not to exceed ten dollars per lot. Articles of association amended by 1969 legislation (34 S.L. 142).
- b. Watertown Fire District--incorporated on May 22, 1913 (16 S.L. 863)--given additional powers in 1917 (17 S.L. 803). Except as otherwise provided, laws relating to school districts apply to the Watertown Fire District (16 S.L. 866). See 1965 (32 S.L. 104).

17. WOODBURY

- a. Woodlake Tax District--created and formed on September 9, 1983 under the provisions of the General Statutes.

(A) Within Bridgewater is a small lighting association in which the funds are raised by subscription. See 30 S.L. 237 for the annexation of a portion of the Town of Southbury to the Town of Bridgewater. (B) Torrington established one tax district, effective on the list of October 1, 1967. (C) Consolidated town and city. (D) At special town meeting held on February 15, 1980, it was voted that Sharon Fire District be terminated as of July 1, 1980. Consolidated with Town of Sharon.

NOTE: The following list excludes the Mattabassett District. The Mattabassett District is within the counties of Middlesex and Hartford and occupies the same territory as the three towns of Cromwell, Berlin and New Britain. The Mattabassett District does not, itself, levy ad valorem taxes. (See Hartford County).

MIDDLESEX COUNTY

There are 15 towns in Middlesex County. All levy taxes. Five of them have no other tax districts co-terminous with or within their limits. Ten have.

Taxable property actually or constructively within the following five towns is subject to one tax alone--the town tax.

- | | |
|------------------|-----------------|
| 1. Chester | 4. Essex |
| 2. Deep River(D) | 5. Killingworth |
| 3. Durham | |

So much of the taxable property actually or constructively within the other ten towns as may be also situated in one or more of the following tax districts co-terminous with or within their respective towns is subject not only to the town tax but to additional district taxation as well.

1. CLINTON

- a. Beach Park Point Association--incorporated in 1949 (25 S.L. 1307). The annual tax rate is limited to five mills on the dollar of assessed valuation of taxable real estate within the association. Amended by 1959 legislation (29 S.L. 453) to read ten mills on the dollar in any one year.
- b. Beach Park Road Association--incorporated in 1953 (26 S.L. 1208)--The annual tax rate is limited to fifteen mills on the dollar of assessed valuation of taxable real estate within the association. Amended in certain particulars by S.A. 79-33.
- c. Clinton Beach Association (The)--incorporated in 1967 (33 S.L. 259)--annual tax rate is limited to five mills on the dollar of assessed valuation of taxable real estate within the association.
- d. Grove Beach Improvement Association (The)--partly in Westbrook--incorporated in 1895 (12 S.L. 118). By 1927 legislation annual tax rate is limited to five mills on the dollar of assessed valuation of taxable real estate within the association (20 S.L. 315).
- e. Lochwood Lake Improvement District--organized on February 17, 1972 under the provisions of the General Statutes.

2. CROMWELL

- a. Cromwell Fire District--given a special charter by the 1927 session of the General Assembly (20 S.L. 244)--given power to make provisions for a water supply for the purpose of fire protection and domestic use, for garbage collections and for laying taxes.

3. EAST HADDAM

- a. Laurel Cove Association, Inc.--incorporated in 1959 (29 S.L. 372)--provides for an assessment of \$25 dollars per lot within the association.
- b. Property Owners' Association of Lake Hayward--special charter granted by the 1957 Session of the General Assembly (28 S.L. 110). The annual tax rate is limited to five mills on the dollar of assessed valuation of taxable real estate within the association. Amended to fifteen mills on the dollar (S.A. 75-25).
- c. Property Owners Association of Moodus Lake Shores--incorporated in 1975 (S.A. 75-56). The annual tax rate not to be more than ten mills on the dollar on the total value of real estate within the limits of the association as shown by the last completed grand list of the Town of East Haddam with a minimum of fifteen dollars.
- d. Sunset Acres Association of Bashan Lake, Inc.--incorporated in 1963 (31 S.L. 138). Provides for an assessment of not more than five dollars per voter within the association.

4. EAST HAMPTON

- a. Lake Pocotopaug Terrace Association, (The)--incorporated in 1951 (26 S.L. 150-part 1)--provides for the levying of a tax on real estate within the association--association may, in lieu of taxes, levy an assessment agreed upon by the board of governors (31 S.L. 209).
- b. Princess Pocotopaug Corporation--organized on October 25, 1963 under the provisions of the General Statutes--does not as yet levy taxes. Special assessments only.

5. HADDAM

- a. Hidden Lake Association (The)--incorporated in 1937 (22 S.L. 729). Annual assessment or tax is to be not less than \$1.00 nor more than \$3.00 for each vacant lot and not less than \$3.00 nor more than \$5.00 for each lot and dwelling. By 1959 legislation (29 S.L. 132) power is given to levy a tax of not less than one-half of a mill nor more than ten mills on real estate in any fiscal year. A base minimum tax of \$6.00 dollars is levied against every person owning one or more lots within the association. Amended by 1971 legislation (35 S.L. 152) to read power is given to levy a tax of not less than one-half of a mill nor more that fifteen mills on real estate in any fiscal year.

6. MIDDLEFIELD

- a. Community of Beseck (The)--incorporated in 1935 (22 S. L. 111). Directors may in the first week of August, annually, levy an equal assessment upon all owners of land, exclusive of buildings and other erections, taxable under the General Statutes (joint owners of the same land are to be considered as one owner for the purpose of such levy). Amended in certain particulars by 1961 (30 S.L. 128).

7. MIDDLETOWN (C) (3 Tax Districts under one management).

On the first Monday in October 1924, by 1923 legislation (19 S.L. 264) the town and city governments of Middletown were consolidated. Two tax districts were set up. First Tax District and Second Tax District. 1959 legislation (29 S.L. 341) repealed sections 106 and 107 of 1923 Special Act No. 284 and united the First and Second taxing districts into one taxing district which comprises the entire City of Middletown. 29 S.L. 341 also created the Middletown City Fire District and the Sanitary Disposal District. The Sanitary Disposal District is under the jurisdiction of the Public Works Department. See 1963 legislation (31 S.L. 332) for further charter amendments.

1959 legislation (29 S.L. 489) repealed Special Act No. 495 of 1889 as amended and abolished the Middletown City School District and the Town Consolidated School Districts, which were taken over by The City of Middletown.

The above acts took effect November 10, 1959 when, in September and October of 1959, the electors of the various districts voted in favor of consolidation at each of the referendums. The four districts, however, continued as separate entities through April 30, 1960, inasmuch as their respective budgets were based upon a full year.

By 1977 legislation (S.A. 77-82). A Parking Tax District was organized making three tax districts in Middletown, as follows:

- a. City Tax District--which embraces the entire territory of the consolidated town and city.
- b. City Fire District--which embraces that territory of the consolidated town and city outside the limits of the independent South Fire District and the independent Westfield Fire District.
- c. Parking Tax District--which embraces all that area between the Connecticut River on the east, the rear property lines of lots facing Broad Street between Church and Washington Street and Main to Spring Street on the west, the rear property lines of lots facing Church and Union Street on the south; and the rear property lines of lots facing Washington Street between Broad and Main Street and Hartford Avenue on the north. The purpose of the district is developing off-street parking facilities within the district.

In addition there are the following two fire districts:

- d. South Fire District--incorporated in 1957 (28 S.L. 178). Charter provides that the grand list of the City of Middletown lying within the limits of the fire district shall be used as a basis for any taxes which may be levied upon the property within the limits of the fire district.
- e. Westfield Fire District--incorporated in 1961 (30 S.L. 369). Charter provides that the grand list of the City of Middletown lying within the limits of the fire district shall be used as a basis for any taxes which may be levied upon the property within the limits of the fire district.

8. OLD SAYBROOK

- a. Borough of Fenwick--incorporated in 1899 (13 S.L. 231). Charter provides that real estate only shall be taxed by borough (13 S.L. 235). Charter amended in several particulars in 1951 (26 S.L. 223).
- b. Chalker Beach Improvement Association (The)--special charter granted by the 1931 session of the General Assembly was amended in 1931 and again in 1933 (21 S.L. 378, 697, 774). The annual rate is limited to five mills on the dollar of assessed valuation of taxable real estate within the association. Charter amended in 1979 (S.A. 79-47).
- c. Cornfield Point Association (The)--incorporated in 1943 (24 S.L. 308). Charter amended in 1945 (24 S.L. 733); in 1949 (25 S.L. 855); in 1957 (28 S.L. 129); in 1969 (34 S.L. 26); in 1974 (S.A. 29). Annual assessment not to exceed one-hundred dollars on each lot of land having a dwelling or cottage thereon; and not to exceed twenty dollars on each vacant lot for fiscal year beginning July 1, 1974. Charter amended in 1976 (S.A. 36) and again in 1979 (S.A. 79-80).
- d. District of Otter Cove--organized in January, 1983 under the provisions of the General Statutes.
- e. Indian Town Association (The)--incorporated in 1939 (23 S.L. 369). Charter amended in 1965 (32 S.L. 287). Annual tax rate limited to seven mills on the dollar of assessed valuation of taxable real estate within the association.
- f. Knollwood Beach Association (The)--special charter granted by the 1929 Session of the General Assembly (20 S.L. 1074). Charter was amended in 1931 (21 S.L. 125); in 1947 (25 S.L. 593) and in 1951 (26 S.L. 162). The annual tax rate is limited to seven mills on the dollar of assessed valuation of taxable real estate within the association.
- g. Saybrook Manor Association (The)--incorporated in 1933 (21 S.L. 973). Annual tax rate limited to five mills on the dollar of assessed valuation of taxable real estate within the association.

- h. Sheltered Cove Condominium District--created under the provisions of the General Statutes at special town meeting held on January 5, 1984.

9. PORTLAND

- a. Portland Sewer District--does not as yet levy taxes--assessments only on the property owners abutting upon the sewer mains in proportion to benefits supplied.

10. WESTBROOK

- a. Grove Beach Improvement Association (The)--partly in Clinton. See Clinton.
- b. Grove Beach Point Association (The)--incorporated in 1945 (24 S.L. 582) and amended in 1947 (25 S.L. 317). The annual tax rate is limited to five mills on the dollar of assessed valuation of taxable real estate within the association.
- c. Island View Beach Association (The)--incorporated in 1963 (31 S.L. 120). Annual tax rate limited to five mills on the dollar of assessed valuation of taxable real estate within the association.
- d. Pilots Point Association, Inc.--incorporated on August 21, 1971 (35 S.L. 116). Annual tax rate limited to five mills on the dollar in any one year, on the dollar of assessed valuation of taxable real estate within the limits of the association.
- e. Stannard Beach Association (The)--incorporated in 1947 (25 S.L. 695). Annual tax rate limited to four mills on the dollar of assessed valuation of taxable real estate within the association. 1967 legislation (33 S.L. 54) provides that the tax rate of the association shall not exceed ten mills.

(C) Consolidated town and city. (D) Name of the Town of Saybrook was changed to Deep River by 1947 legislation, effective as of July 1, 1947 (25 S.L. 191).

TOLLAND COUNTY

There are 13 towns in Tolland County. All levy taxes. Nine of them have no other tax districts co-terminious with or within their limits. Four have.

Taxable property actually or constructively within the following 9 towns is subject to one tax alone--the town tax.

- | | |
|--------------|---------------|
| 1. Andover | 6. Tolland |
| 2. Bolton | 7. Union |
| 3. Columbia | 8. Vernon (A) |
| 4. Mansfield | 9. Willington |
| 5. Somers | |

So much of the taxable property actually or constructively within the other four towns as may be also situated in one or more of the following tax districts co-terminious with or within their respective towns is subject not only to the town tax but to additional district taxation as well.

1. COVENTRY

- a. Bellevue District.
- b. Gerald Park Association (The)--incorporated in 1951 (26 S.L. 453). Charter amended in 1955 (27 S.L. 525) provides for levying of a tax not to exceed five mills on the dollar of assessed valuation of taxable real estate within the association.
- c. Lakeview Terrace Association, Inc., (The)--incorporated in 1955 (27 S.L. 287). The annual tax rate is limited to ten mills on the dollar of assessed valuation of taxable real estate within the association.
- d. Lakeview Terrace Water District--organized on July 9, 1985 under the provisions of the General Statutes--formed for the purpose of planning, laying out, acquiring, constructing, maintaining, operating and regulating the use of a community water system.
- e. Lakewood Heights Association, Inc.--organized in 1957 under the provisions of the General Statutes. Incorporated on May 17, 1980. Levies an annual tax rate on each member of association for taxes assessed against him or her on an assessment of not less than one thousand dollars on the last completed grand list of the Town of Coventry.

- f. Oak Grove Association (The)--incorporated in 1953 (26 S.L. 1133)--provides for levying an annual assessment not to exceed eight dollars on each lot on which there is a building and not to exceed four dollars on each lot on which there is no building. Amended by 1978 legislature (S.A. 78-21).
- g. Pine Lake Community Club, Inc.--incorporated in 1957 (28 S.L. 818)--provides for levying an assessment of five dollars per year for five years on each property owner --any assessment voted after the five year period shall be not less than two dollars nor more than ten dollars. Amended by 1978 legislature (S.A. 78-20).
- h. Waterfront Heights Association, Inc., (The)--incorporated in 1977 (S.A. 45)--tax rate or assessment on the real estate within said limits of association shall not exceed ten dollars in the first year nor be increased by more than twelve per cent of the prior tax or assessment in any subsequent year thereafter.
- i. Waterfront Manor Association, Inc., (The)--incorporated in 1957 (28 S.L. 387)--amended in several particulars in 1980 (S.A. 80-35)--provides for levying an annual assessment not to exceed thirteen cents per front foot of the land of any property owner fronting on the roads as shown on map; plus the rate of four dollars per dwelling unit owned by the property owners. Such tax or assessment may be increased by not more than ten percent per year as approved by property owners at an annual meeting or adjourned annual meeting. Corner lots to be assessed only on their shortest dimension.
- j. Waterfront Park Association, Inc., (The)--incorporated in 1955 (27 S.L. 280). The annual tax rate is limited to ten mills on the dollar of assessed valuation of taxable real estate within the association. 1957 legislation (28 S.L. 815) concerns assessment of land situated on town paved roads.

2. ELLINGTON

- a. Crystal Lake Fire District--special charter granted by the 1949 Session of the General Assembly (25 S.L. 1157). Given power to organize and continue within its limits such number of fire companies, hook and ladder, and hose companies as it shall deem necessary, and to purchase and procure apparatus, provide buildings and places for keeping same, and to provide a proper and sufficient supply of water. Amended in certain particulars in 1953. Tax collector of Town of Ellington shall be tax collector for Crystal Lake Fire District (26 S.L. 1119). Charter further amended in 1957 (28 S.L. 243).

3. HEBRON

- a. Amston Lake-Hebron Tax District--organized on August 9, 1984 under the provisions of the General Statutes--does not as yet levy--special assessments only.

4. STAFFORD

- a. Borough of Stafford Springs--incorporated in 1873 (7 S.L. 567). By 1931 legislation (21 S.L. 136), assessing officials of the Town of Stafford serve, ex-officio, in the same capacity for the Borough of Stafford Springs. The same valuation is used for both the town and borough. Charter amended in 1949 (25 S.L. 953).

(A) Independent City of Rockville and Vernon Fire District were consolidated with the Town of Vernon, effective as of July 1, 1965.

SUMMARY - 414 INDEPENDENT LOCAL TAX
DISTRICTS IN CONNECTICUT(i)

COUNTIES

NAME	Hart- ford	New Haven	New London	Fair- field	Wind- ham	Litch- field	Middle- sex	Tolland	Total
Towns(a)	29c	27d	21f	23e	15j	26	15g	13	169
City(b)			1						1
Boroughs(b)		1	4	1	1	2	1	1	11
Fire Districts	14	4	13	7	17	10	3	1	69
Sewer Districts						2	1		3
Lighting Districts	1					4			5
Special Services Dist.					1				1
Water Dists.						2		1	3
Improvement Assns.	11	25	19	46	5	11	25	10	152
Summary	55	57	58	77	39	57	45	26	414(h)

(a) Including 19 consolidated towns and cities and 1 consolidated town and borough. (b) Not consolidated with towns in which they are situated. (c) One of these 29 towns is the Town of Berlin. It has two tax districts under one management; and a second is the Town of Manchester which has three tax districts under one management. (d) One of these 27 towns is the consolidated Town and City of Meriden. It has two tax districts under one management. (e) One of these 23 towns is the Town of New Canaan. It has two tax districts under one management. A second is the Town of Greenwich which has three tax districts under one management. A third is the consolidated Town and City of Stamford. It has four tax districts under one management; and a fourth, the consolidated Town and City of Norwalk, has six tax districts under one management. (f) One of these 21 towns is the Town of Groton. It has five tax districts under one management; and a second is the consolidated Town and City of Norwich which has two tax districts under one management. (g) One of these 15 towns is the consolidated Town and City of Middletown. It has three tax districts under one management. (h) Twelve of these 414 municipalities have two or more tax districts under one management. These twelve municipalities have 36 tax districts. This makes a grand total of 438 independent and dependent tax districts in Connecticut. (i) Exclusive of the Metropolitan District within Hartford County and the Mattabasset District within Hartford and Middlesex Counties. Each of these 414 tax districts is a separate corporate entity. (j) One of these 15 towns is the Town of Windham which as two tax district under one management, and a second is the Town of Putnam which has two tax districts under one management.

INDIVIDUAL ASSESSMENT LISTS

At the present time 164 municipalities of the state have secured public and special legislation whereby it is not necessary for the owners of certain taxable property to include such property in the lists made out and sworn to by such owners for the purpose of filing with the local assessors of such municipalities.

In every case, all property subject to taxation under the law continues to be subject to taxation in such municipality. The only difference is that in each of these 164 municipalities the assessors themselves make up the assessment lists from their own records so far as property, which their owners are not required to list themselves, is concerned.

The table, which follows, shows the 164 municipalities of the state which have secured public and special legislation relative to exclusion by owners of certain property belonging to them in making up their individual assessment lists to be filed with local assessors.

Assessment day for each town, consolidated town and city and consolidated town and borough is October 1.

Name of Municipal Group	Year of Original Legislation	Present Statutory Reference	Owners Not To File On The Following Property(P)
(B) Andover*	1967	Sec. 12-41(A)	1b;2d
(C) Ansonia*	1947;1964	Sec. 12-41(A)	1b;2d
(B) Ashford*	1977	Sec. 12-41(A)	1b;2d
(B) Avon*	1957	Sec. 12-41(A)	1b;2d
(B) Barkhamsted	1969	Sec. 12-41(A)	1b;2d
(B) Beacon Falls	1951	26 S.L. 279	1b;2d
(B) Berlin*	1943;1952	24 S.L. 180; Sec. 12-41(A)	1a;2j
(B) Bethany*	1958	Sec. 12-41(A)	1b;2d
(B) Bethel*	1950;1953	Sec. 12-41(A)	1b;2d
(B) Bethlehem*	1971	Sec. 12-41(A)	1b;2d
(B) Bloomfield*	1941;1958	23 S.L. 817; Sec. 12-41(A)	1b;2d
(B) Bolton*	1963	Sec. 12-41(A)	1b;2d
(B) Bozrah*	1979	Sec. 12-41(A)	1b;2d
(B) Branford*	1953	Sec. 12-41(A)	1b;2d
(C) Bridgeport*	1931	21 S.L. 224	1a;2a;3a;4a;5a;6a
(C) Bristol*	1937;1948	23 S.L. 506; 25 S.L. 1020; 27 S.L. 522; Sec. 12-41(A)	1a;2a
(B) Brookfield	1954	Sec. 12-41(A)	1b;2d
(B) Brooklyn*	1966	Sec. 12-41(A)	1b;2d
(B) Burlington*	1961	Sec. 12-41(A)	1b;2d
(B) Canaan*	1982	Sec. 12-41(A)	1b;2d
(B) Canterbury*	1973	Sec. 12-41(A)	1b;2d
(B) Canton*	1959	Sec. 12-41(A)	1b;2d
(B) Chaplin*	1976	Sec. 12-41(A)	1b;2d
(B) Cheshire	1958	Sec. 12-41(A)	1b;2d
(B) Chester	1949	Sec. 12-41(A)	1b;2d
(B) Clinton*	1950;1956	Sec. 12-41(A)	1b;2d
(B) Columbia*	1972	Sec. 12-41(A)	1b;2d
(B) Colchester*	1967	33 S.L. 65	1b;2d

(B) Coventry	1959	Sec. 12-41(A)	1b;2d
(B) Cromwell*	1950;1958	Sec. 12-41(A)	1b;2d
(D) Danbury*	1935;1954	22 S.L.190(M);Sec.12-41(A)	1c;2i
(B) Darien(J)*	1939;1951	26 S.L.105;29 S.L. 390	1b;2d(J)
(B) Deep River	1969	Sec. 12-41(A)	1b;2d
(C) Derby*	1947;1964	25 S.L. 496; Sec. 12-41(A)	1b;2d
(B) Durham*	1956	Sec. 12-41(A)	1b;2d
(B) Eastford*	1968	Sec. 12-41(A)	1b;2d
(B) East Granby*	1965;1969	Sec. 12-41(A)	2d
(B) East Haddam*	1947;1956	25 S.L. 159; 27 S.L. 202; Sec. 12-41(A)	1b;2d
(B) East Hampton*	1952;1958	Sec. 12-41(A)	1b;2d
(B) East Hartford*	1939;1952;1955	23 S.L. 37; Sec. 12-41(A)	1a;2b;3a(K)
(B) East Haven*	1937	22 S.L. 633	1a;2a;3a;4c;5a;6
(B) East Lyme*	1951	26 S.L. 70; 27 S.L. 404; 28 S..L. 23	1b;2d
(B) Easton*	1950;1954	Sec. 12-41(A)	1b;2d
(B) East Windsor*	1955;1958	Sec. 12-41(A)	1b;2d
(B) Ellington*	1962	Sec. 12-41(A)	1b;2d
(B) Enfield*	1951;1962	Sec. 12-41(A)	1b;2d
(B) Essex*	1954	Sec. 12-41(A)	1b;2d
(B) Fairfield*	1935;1941	22 S.L. 334; 23 S.L. 195 25 S.L. 727	1a;2c;3a;4a; 4b;5a;6i
(B) Farmington	1949	Sec. 12-41(A)	1b;2d(W)
(B) Franklin*	1981	Sec. 12-41(A)	1b;2d
(B) Glastonbury*	1945;1965	24 S.L. 627; 32 S.L. 230	1b;2d
(B) Goshen*	1962	Sec. 12-41(A)	1b;2d
(B) Granby	1960	Sec. 12-41(A)	1b;2d
(B) Greenwich(E)	1933;1955	21 S.L. 883(N); 27 S.L.270	1a;2c;3a;5a
(B) Griswold*	1955	Sec. 12-41(A)	1b;2d
(B) Groton(X)*	1952;1959	26 S.L. 1117; Sec. 12-41(A)	1b;2d(X)
(B) Guilford*	1954	Sec. 12-41(A)	1b;2d
(B) Haddam*	1967	Sec. 12-41(A)	1b;2d
(B) Hamden*	1939	23 S.L. 329	1b;2d
(B) Hampton*	1969	Sec. 12-41(A)	1b;2d
(C) Hartford*	1939;1957	25 S.L. 62; Sec. 12-41(A)	1h
(B) Hartland*	1973	Sec. 12-41(A)	1b;2d
(B) Harwinton*	1960	Sec. 12-41(A)	1b;2d
(B) Hebron*	1968	Sec. 12-41(A)	1b;2d
(B) Kent*	1976	Sec. 12-41(A)	1b;2d
(B) Killingly*	1965	Sec. 12-41(A)	1b;2d
(B) Killingworth*	1962;1967	Sec. 12-41(A);33 S.L. 172	1b;2d
(B) Lebanon*	1979	Sec. 12-41(A)	1b;2d
(B) Ledyard*	1960	Sec. 12-41(A)	1b;2d
(B) Lisbon*	1980	Sec. 12-41(A)	1b;2d
(B) Litchfield*	1966	Sec. 12-41(A)	1b;2d
(B) Lyme*	1965	Sec. 12-41(A)	1b;2d
(B) Madison	1953	26 S.L. 702	1b;2d
(B) Manchester*	1939	25 S.L. 232	1b;2d
(B) Mansfield*	1956	Sec. 12-41(A)	1b;2d
(B) Marlborough*	1965	Sec. 12-41(A)	1b;2d
(C) Meriden	1933	26 S.L. 619; 31 S.L. 265	1a;2a;3a;4a; 4e;4f;5a;6e
(B) Middlebury*	1953	Sec. 12-41(A)	1b;2d
(B) Middlefield*	1953	Sec. 12-41(A)	1b;2d
(C) Middletown*	1937	22 S.L. 644; 24 S.L. 674	1b;2m

(B) Milford*	1933	22 S.L. 960; 23 S.L. 276; 24 S.L. 11; 28 S.L. 402	1a;2e 1b;2d
(B) Monroe*	1961;1963	Sec. 12-41(A)	1b;2d
(B) Montville	1961;1971	Sec. 12-41(A)	1b;2d
(B) Morris*	1971	Sec. 12-41(A)	1b;2d
(F) Naugatuck*	1954	Sec. 12-41(A)	1b;2d
(C) New Britain	1925	19 S.L.1066; 25 S.L. 914; 27 S.L. 683; 30 S.L. 512	1h
(B) New Canaan*	1945	26 S.L. 238; 28 S.L. 122	1b;2n(U)
(B) New Fairfield*	1966	Sec. 12-41(A)	1b;2d
(B) New Hartford*	1957	28 S.L. 462	1b;2d(W)
(C) New Haven*	1943;1964;1967	24 S.L. 354; Sec.12-41(A); 33 S.L. 557	1b;2d(R)
(B) Newington*	1939;1951	23 S.L. 318; Sec. 12-41(A)	1a;2a;3a; 4a;4b;5a;6b
(C) New London*	1943;1967	26 S.L. 247; 33 S.L. 535	1b;2d(S)
(B) New Milford*	1961	Sec. 12-41(A)	1b;2d
(B) Newtown*	1956	Sec. 12-41(A)	1b;2d
(B) Norfolk*	1985	Sec. 12-41(A)	1b;2d
(B) North Branford*	1967	Sec. 12-41(A)	1b;2d
(B) North Canaan*	1977	Sec. 12-41(A)	1b;2d
(B) North Haven*	1945;1954	24 S.L. 617; Sec. 12-41(A)	1b;2d
(B) North Stonington*	1971	Sec. 12-41(A)	1b;2d
(C) Norwalk*	1937;1967	22 S.L. 955; 33 S.L. 178	1e;2f
(C) Norwich*	1937;1947	26 S.L. 494; Sec. 12-41(A)	1h
(B) Old Lyme	1951	Sec. 12-41(A)	1b;2d
(B) Old Saybrook*	1955	Sec. 12-41(A)	1b;2d
(B) Orange*	1953	Sec. 12-41(A)	1b;2d
(B) Oxford*	1966	Sec. 12-41(A)	1b;2d
(B) Plainfield*	1950;1964	Sec. 12-41(A)	1b;2d
(B) Plainville*	1935;1954	29 S.L. 180; Sec. 12-41(A)	1a;2a
(B) Plymouth*	1965;1967	Sec. 12-41(A)	1b;2d
(B) Pomfret	1967	Sec. 12-41(A)	2d
(B) Portland	1943	24 S.L. 157	1b;2d
(B) Preston*	1975	Sec. 12-41(A)	1b;2d
(B) Prospect*	1960	Sec. 12-41(A)	1b;2d
(B) Putnam*	1956	Sec. 12-41(A)	1b;2d
(B) Redding*	1959	Sec. 12-41(A)	1b;2d
(B) Ridgefield*	1952;1953	Sec. 12-41(A)	1b;2d
(B) Rocky Hill*	1949;1950	Sec. 12-41(A)	1b;2d
(B) Roxbury*	1971	Sec. 12-41(A)	1b;2d
(B) Salem*	1973	Sec. 12-41(A)	1b;2d
(B) Salisbury*	1957;1979	Sec. 12-41(A)	1b;2d
(B) Scotland*	1979	Sec. 12-41(A)	1b;2d
(B) Seymour*	1949;1951	Sec. 12-41(A)	1b;2d
(B) Sharon*	1978	Sec. 12-41(A)	1b;2d
(C) Shelton*	1947;1959	25 S.L.143; Sec. 12-41(A)	1b;2d
(B) Simsbury	1951	Sec. 12-41(A)	1b;2d
(B) Somers*	1967	Sec. 12-41(A)	1b;2d
(B) Southbury*	1962	Sec. 12-41(A)	1b;2d
(B) Southington*	1939;1957	25 S.L. 1183; Sec.12-41(A)	1a;2g
(B) South Windsor	1949	Sec. 12-41(A); 31 S.L. 153	1b;2d
(B) Sprague*	1962	Sec. 12-41(A)	1b;2d
(B) Stafford*	1962	Sec. 12-41(A)	1b;2d
(C) Stamford(G)*	1931	24 S.L. 663; 25 S.L. 446; 990; 26 S.L. 1041; 28 S.L. 365	1b;2d(L) 2d
(B) Sterling	1964	Sec. 12-41(A)	

(B) Stonington	1941	25 S.L. 681; 27 S.L. 82	1b;2d
(B) Stratford*	1931;1971	21 S.L. 368; Sec. 12-41(A)	1a;2a;3a;4a;4b; 5a;6h;2d
(B) Suffield*	1953	Sec. 12-41(A)	1b;2d
(B) Thomaston*	1954	Sec. 12-41(A)	1b;2d
(B) Thompson*	1965	Sec. 12-41(A)	1b;2d
(B) Tolland*	1970	Sec. 12-41(A)	1b;2d
(C) Torrington*	1950	Sec. 12-41(A)	1b;2d
(B) Trumbull	1947	25 S.L. 108	1b;2d
(B) Union*	1979	Sec. 12-41(A)	1b;2d
(B) Vernon	1956	Sec. 12-41(A)	1b;2d
(B) Voluntown*	1980	Sec. 12-41(A)	1b;2d
(B) Wallingford*	1957	Sec. 12-41(A)	1b;2d(Q)
(B) Washington*	1964	Sec. 12-41(A)	1b;2d
(C) Waterbury*	1941;1953	25 S.L. 510; 26 S.L. 922	1b;2a
(B) Waterford(T)*	1943;1951	24 S.L. 203; 26 S.L. 180; Sec. 12-41(A)	1b;2d(T)
(B) Watertown*	1960	Sec. 12-41(A)	1b;2d
(B) Westbrook*	1941	23 S.L. 882	1b;2d
(B) West Hartford(H)*	1937;1958	22 S.L. 545; Sec. 12-41(A)	1f;2h(V)
(C) West Haven*	1945;1960	24 S.L. 700; Sec. 12-41(A)	1g;2d
(B) Weston*	1965	Sec. 12-41(A)	1b;2d
(B) Westport*	1935;1951;1963	28 S.L. 641; Sec. 12-41(A)	1g;2d(W)
(B) Wethersfield*	1943	24 S.L. 75	1b;2d
(B) Willington*	1978	Sec. 12-41(A)	1b;2d
(B) Wilton*	1953	Sec. 12-41(A)	1b;2d
(B) Winchester*	1954;1956;1957	Sec. 12-41(A)	1b;2d
(B) Windham*	1956;1963	Sec. 12-41(A)	1b;2d
(B) Windsor*	1945	24 S.L. 615; 25 S.L. 596	1b;2d
(B) Windsor Locks*	1945;1962	24 S.L. 615; 26 S.L. 734; Sec. 12-41(A)	1b;2d
(B) Wolcott*	1958	Sec. 12-41(A)	1b;2d
(B) Woodbridge*	1951	Sec. 12-41(A)	1b;2d
(B) Woodbury*	1964	Sec. 12-41(A)	1b;2d
(B) Woodstock*	1953	Sec. 12-41(A)	1b;2d

*Assessor prepares abstract of real estate liable to taxation from owners' card, and motor vehicles from the registration information furnished by the State Motor Vehicle Department.

(A) In this instance means your town adopted the 1947 public legislation which has now become section 12-41 of the General Statutes.

(B) Independent town.

(C) Consolidated town and city.

(D) Under the charter the joint tax board of the independent Town and the independent City of Danbury may prepare regulations providing for the elimination of all or certain items in the assessment list to be filed by property owners, and for the exclusion of such items from the addition of the ten per cent penalty for failure to file assessment lists, but no such regulation shall become valid unless approved by the Secretary of the Office of Policy and Management.

(E) By special legislation the assessor, with the approval of the board of estimate and taxation, shall have the power to make rules and regulations concerning the preparation of filing of assessment lists of the Town of Greenwich, provided the Secretary of the Office of Policy and Management shall approve.

(F) Consolidated town and borough.

(G) The taxation board makes rules and regulations concerning the filing of tax lists, provided the Secretary of the Office of Policy and Management shall approve.

(H) The charter provides that an ordinance may be enacted providing for the form for filing assessment lists and for the exclusion of all or certain items of taxable property therefrom and the addition of the ten per cent penalty for failure to file, provided the Secretary of Office of Policy and Management shall approve.

(I) As brought into effect by resolution approved September 26, 1950.

(J) No tax lists inventorying real estate shall be required to be prepared and filed with the assessor of the Town of Darien. The assessor shall prepare an abstract of the motor vehicles liable to taxation from the lists furnished by the commissioner of motor vehicles or any other source. No person, required to file with the assessor of the Town of Darien lists of personal property subject to taxation, shall include personal property in such lists provided a list of said personal property has been filed in the office of the assessor of said town in a previous year, except as follows: Any owner of personal property situated in the Town of Darien, the total taxable value of which shall have varied in excess of fifty dollars from the value thereof on the first day of the previous October, shall be required to prepare, swear to, sign and file a list of such personal property with said assessor on or before the first business day of November.

(K) As brought into effect by resolution approved June 25, 1940. Resolution approved June 17, 1952 and June 21, 1955 permits assessor to prepare abstract of real estate and personal property from owner's card.

(M) As brought into effect by resolution approved September 17, 1935.

(N) As brought into effect by regulations approved on April 23, 1935.

(P) Individual assessment lists need not contain the following property: The numbers which follow represent the following types of property:

1. REAL PROPERTY

- a. real estate, buildings and mills.
- b. real estate.
- c. real estate including dwelling houses, barns, sheds, poultry and store houses, private garages, silos and other buildings, lots, buildings used for business, commercial, mercantile and trading purposes, buildings used for mills or manufactories, acres of land, quarries and acres of shellfish land

- d. real estate and buildings.
- e. real estate and shell-fish land.
- f. real estate, buildings, mills, quarries, mines, ore beds, acres of shell-fish land.
- g. real property.
- h. any form of taxable property.

2. MOTOR VEHICLES AND AIRCRAFT

- a. automobiles, motorcycles and other motor vehicles.
- b. automobiles, trucks, motorcycles and other land motor vehicles.
- c. automobiles, motorcycles and other motor vehicles and aircraft.
- d. motor vehicles.
- e. automobiles, trailers, tractors, motorcycles and other motor vehicles.
- f. trucks, tractors, automobiles and motorcycles.
- g. motor vehicles and trailers, registered with the commissioner of motor vehicles.
- h. aircraft, automobiles, trailers, motorcycles and other motor vehicles.
- i. motor vehicles and aircraft.
- j. automobiles, trailers, motorcycles and other motor vehicles.
- k. motor boats and motor vehicles.
- m. automobiles.
- n. passenger and truck motor vehicles.

3. MACHINERY

- a. Machinery used in mills and factories.

4. GOODS

- a. average amount of goods on hand of manufacturers for the whole or part of the year preceding the date of listing.
- b. average amount of goods on hand of manufacturers for the whole or part of the year preceding date of listing, including raw stock, finished and unfinished products.
- c. average amount of goods on hand of merchants and traders for the whole or part of the year preceding the date of listing including raw stock, finished and unfinished products.
- d. average amount of goods on hand of manufacturers, merchants and traders for the whole or part of the year preceding the date of listing, including raw stock, finished and unfinished products.
- e. average amount of goods on hand of manufacturers for the whole or part of the year preceding the date of listing.
- f. average amount of goods on unfinished products.

5. TANGIBLE PERSONAL PROPERTY OF PUBLIC UTILITIES

- a. cables, wires, poles, underground mains, conduits, pipes and other fixtures of water, gas, electric and heating companies.

6. FURNITURE AND FIXTURES

- a. furniture and fixtures of stores, offices, hotels, restaurant, saloons, halls, factories and manufactories.

- b. furniture of stores, offices, hotels, restaurants, saloons, halls, theatres, shops and manufactories.
- c. furniture and fixtures of stores, offices, hotels, restaurants, taverns, halls factories and manufactories.
- d. furniture and fixtures of stores, offices, hotels, restaurants, halls, factories and manufacturers of commercial, industrial, manufacturing, mercantile trading and all other businesses, occupations and professions.
- e. furniture and fixtures of stores, offices, hotels, restaurants, saloons, halls theatres, factories and manufactories.
- g. furniture and fixtures of stores, offices, hotels, restaurants, taverns, halls, factories and manufactories.
- h. furniture and fixtures of stores, offices, hotels, restaurants, halls, factories and manufactories.
- i. furniture and fixtures of stores, offices, hotels, restaurants, saloons, taverns halls, factories and manufactories.

(Q) It is not necessary for owners to file assessment lists on real estate and motor vehicles situated within the limits of the Town and Borough of Wallingford. As brought into effect by resolution approved July 1, 1948 and March 18, 1957.

(R) Effective May 31, 1944.

(S) Each record owner of real estate situated in the City of New London to which real estate any new construction, improvements or interior or exterior alterations exceeding three hundred dollars in value shall have been added, or from which real estate any building shall have been wholly or partially razed or removed during the twelve months next preceeding the first day of October, shall be required to prepare, swear to, sign and file a list of such real estate on or before the first business day of November in order to avoid the penalty of ten per cent.

(T) Any record owner of real estate situated in the Town of Waterford to which real estate any new construction, improvements or interior or exterior alterations exceeding one hundred dollars in value shall have been added, or from which real estate any building shall have been wholly or partially razed or removed during the twelve months next preceeding the first day of October, shall be required to prepare, swear to, sign and file a list of such real estate on or before the first business day of November in order to avoid the penalty of ten per cent.

(U) Any record owner of real estate situated in the Town of New Canaan, to which real estate any new construction, improvements or interior or exterior alterations exceeding fifty dollars in value have been added and for which no building permit has been obtained from the Town of New Canaan, or from which real estate any building has been wholly or partially razed or removed during the twelve months next preceeding the first day of October, and for which no permit has been obtained from the Town of New Canaan, shall be required to prepare, swear to and sign and file a list of such real estate with said assessor on or before the first business day of November. Personal Property: Provided a list of personal property has been filed in the office of the assessor of the Town of New Canaan in a previous year, except as follows: Any owner of personal property, except passenger and truck motor vehicles

registered with the commissioner of motor vehicles situated in said town, the total taxable value of which shall have varied in excess of fifty dollars from the value thereof on the first day of the previous October, as of which date a list including said personal property shall have been filed, shall be required to prepare, swear to, sign and file a list of such personal property with said assessor on or before the first business day of November.

(V) As brought into effect by regulations approved on June 2, 1949. Resolution approved July 1, 1958 permits assessors to prepare abstract of real, personal and motor vehicles from owner's card.

(W) And on other tangible personal property provided a list containing a complete and accurate description of such property owned by such persons in the town, including all such property having a value in excess of the statutory exemptions provided for in Section 12-81 of the General Statutes, has already been filed in the office of the board of assessors. Any person acquiring tangible personal property in addition to that for which a list has already been filed or disposing of any such property described in such list shall, within thirty days of the next succeeding assessment day, file a supplemental list containing a complete and accurate description of such tangible personal property subsequently disposed of or acquired.

(X) Any record owner of real estate situated in the Town of Groton to which real estate any new construction, improvements, or interior or exterior alterations exceeding one hundred dollars in value shall have been added, or from which real estate any building shall have been wholly or partially razed or removed during the twelve months next preceding the first day of October, shall be required to prepare, swear to, sign and file a list of such real estate on or before the first business day of November in order to avoid the penalty of ten per cent.