

Proposed Legislation Would Affect Districts

A number of bills now being considered by the Connecticut legislature could affect taxing districts as well as their residents and leadership.

Several bills have been proposed to relax the new law, explained in the last issue of *Special District Update*, which obligates all districts (and most other governmental entities) to post their meeting minutes on their websites within seven days. Some municipalities have complained that they lack the resources to update their websites so frequently, and have even taken them down altogether to avoid having to comply. House Bill 5379 and Senate Bill 333 would repeal this requirement completely, while Senate Bills 68 and 87 would exempt those with populations of 30,000 or less. House Bill 5009 would double the posting deadline to 14 days. House Bill 5371 would do the same and, like House Bills 5218, 5368, 5384 and 5564, would delay the posting requirement until July 2012. Senate Bill 772 would delay the requirement until October 2009 for districts which can provide a "reason" for noncompliance, and thereafter for those which can demonstrate that the requirement would pose a "hardship."

House Bills 5214, 5555, 5878 and 5953 would amend all laws which require municipalities to place their meeting announcements and other notices in a local newspaper. These bills would allow the municipalities (apparently including districts) the option of posting notices to their websites instead of publishing them in newspapers as a cost-saving measure.

Currently, a person who does not reside in a district, but pays taxes to it for property located there with an assessed value of at least \$1,000, has the right to vote in the district's elections and budget referenda. House Bill 5535 would reduce the number of nonresidents eligible to vote by increasing that minimum value to \$25,000.

Senate Bill 10 would allow property taxes to be paid monthly, without interest. Current laws require taxes to be paid only one, two or four times per year, with 1.5 percent monthly interest accruing on each late installment. This bill is intended to "help ease the burden of local property taxes." House Bill 5536 would allow sewer districts to charge "a reasonable rate of interest" on sewage projects financed by a municipality's general reserves as opposed to bonds or notes.

Senate Bill 99 would increase the enforcement powers of municipal fire police officers, whether employed by towns or fire districts, by authorizing them to write tickets and impose fines. House Bill 5532 and Senate Bill 396 would require fire police officers to be members of the fire department and wear apparel meeting certain traffic safety standards, and allow them to work beyond the boundaries of adjoining municipalities.

Senate Bill 387 would allow districts to adopt amnesty programs which would waive the interest owed on property taxes due from businesses and commercial entities. Senate Bill 96 would extend, from six years to 20 years, the deadline within which a member of the armed forces (or his or her relative) could claim a refund of any tax "collected erroneously." The deadline for everyone else would remain at three years except for municipalities which have ordinances allowing a longer period.

You can read the full text of these proposals, monitor their status and find contact information for your representatives in Hartford on the Connecticut General Assembly's website at www.cga.ct.gov.

Court Ruling Stresses Prompt Tax Collections

A December court ruling serves as a reminder of the importance of prompt tax enforcement. In *Wiele v. Bridgeport*, the taxpayer had properly notified her town that she was moving out of state, but the town taxed her car that year anyway. Thirteen years later, the town

demanded and garnished the tax, with interest, from her bank account.

She sued under a statute which allows taxpayers to challenge a tax's validity, even though the one-year deadline specified in the statute had long-since expired. The court held that, because the town had waited so long before notifying her of the claimed delinquency, the usual one-year deadline did not apply and the town had to refund the money. The Town has filed an appeal.

The moral of this story is that prompt enforcement is essential. Since districts are governed by the same set of taxation laws as towns, districts have to be just as careful to levy their taxes correctly and equally as prompt in collecting delinquencies.

For more information about pending legislation, recent court cases, or any other issue of interest to tax districts, please contact **Adam J. Cohen in our Bridgeport office at 203-330-2230 or email ajcohen@pullcom.com.**

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