
OLR Bill Analysis

sHB 6993

AN ACT CONCERNING EQUAL COST APPORTIONMENT FOR CERTAIN SPECIAL TAXING DISTRICTS.

SUMMARY

This bill broadens the circumstances under which a special taxing district can apportion certain costs equally among district property owners. Regardless of the statutory rules for levying a mill rate on property owners, the bill allows a district to equally apportion certain costs if it operates under the statutes (see BACKGROUND) and:

1. comprises no more than 120 lots,
2. was created in whole or in part to maintain at least one beach and private road, and
3. contains at least one lot that is not accessible by a district-maintained private road.

Specifically, the bill allows these districts to equally apportion (1) beach or private road maintenance costs or (2) administrative costs associated with the district's management.

To opt in to this apportionment method, first the district's board must approve a resolution proposing equal apportionment. Then, the board must call a meeting of district voters to be held within 30 days of the board's vote. The proposal must be approved by a majority of attending voters. If approved, the district clerk must notify the Office of Policy and Management secretary within seven days.

EFFECTIVE DATE: July 1, 2025, and applicable to assessment years beginning on or after October 1, 2025.

BACKGROUND***Special Taxing Districts***

A special taxing district created by a special act of the legislature is different from a special taxing district that was formed under the statutory procedure. Special taxing districts created by special act can exercise any powers granted in that act (i.e. their charter), including powers related to apportioning its costs. Those established under the statutory process have only the powers specified in statute (see CGS §§ 7-324 to 7-329).

Many of the state's special taxing districts were originally created by special acts of the legislature (i.e. special act districts). But since the mid-1900s, most special taxing districts have been established locally, pursuant to the statutory process (i.e. statutory districts).

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute

Yea 21 Nay 0 (03/28/2025)