



OLR RESEARCH REPORT

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THOMPSONVILLE FIRE DISTRICT

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You asked about a special taxing district's powers under a special act charter versus statutory authority ("Home Rule Charter") and whether the Thompsonville Fire District under its charter may levy taxes without a referendum by district members and borrow money or issue debt to finance capital projects. We answer the three questions separately below.

The Office of Legislative Research is not authorized to give legal opinions and this should not be considered one.

What are a special taxing district's powers under a special act and home rule statutory authority?

Special taxing districts created by special act of the General Assembly, such as the Thompsonville Fire District, can exercise any powers granted in that act. Those established under the statutory process can be organized to perform any or all of the following functions:

1. extinguishing fires;
2. lighting streets;
3. planting and caring for shade and ornamental trees;

4. constructing and maintaining roads, sidewalks, crosswalks, drains, and sewers;
5. appointing and employing watchmen or police officers;
6. acquiring, constructing, maintaining, and regulating the use of recreational facilities;
7. acquiring, constructing, reconstructing, repairing, maintaining, supervising, and managing a flood or erosion control system;
8. planning, laying out, acquiring, constructing, maintaining, operating, and regulating the use of a community water system;
9. collecting garbage, ashes and other refuse matter in any portion of the district and providing for its disposal;
10. implementing tick control measures;
11. installing highway sound barriers;
12. maintaining water quality in lakes that are located solely in one town in this state;
13. establishing a zoning commission and a zoning board of appeals or a planning commission, or both, which are dissolved when the planning or zoning commission adopts subdivision or zoning regulations;
14. adopting building regulations, which are superseded when the town adopts building regulations;
15. providing ferry service; and
16. contracting with a town, city, borough, or other district for carrying out any of the district's purposes (CGS § [7-326](#)).

Under the statutes, a home rule district has the power, among others, to prepare its budget and assess and levy its taxes. It does so based on a grand list of taxable property that the town's tax assessor must prepare for it (CGS § [7-328\(a\)](#)). The statute states: "When the district meeting has fixed the tax rate, the clerk shall prepare a rate bill, apportioning to each owner of the property his proportionate share of the taxes, which rate bill, when prepared, shall be delivered to the treasurer; and the district and the treasurer thereof shall have the same powers as towns

and collectors of taxes to collect and enforce payment of such taxes, and such liens may be continued by certificates recorded in the land record office of the town, and foreclosed in the same manner as liens for town taxes.”

Other powers under a home rule charter include explicit authorization to (1) adopt ordinances and (2) finance projects by issuing bonds or incurring other debt (CGS § [7-328](#)).

More information is available in OLR Report [2011-R-0347](#).

As background, the phrase, “[Home Rule Charter](#),” signals that the special taxing district operates under a charter that they adopted and amended on their own under the statute (i.e., “home rule”) while other districts operate under charters that the legislature adopted and amended on their behalf (i.e., “special act charters”). More information is available in OLR Report [2002-R-0863](#).

Does the Thompsonville Fire District charter allow it to levy taxes without a referendum by district members?

The charter does not explicitly require a referendum. It states that, through its commissioners, the district “...may at regular meetings lay taxes upon ratable estate within the limits of said district for the purposes and objects authorized by this act.” We have not found any statute or case law that interprets this provision and whether a referendum is required under the law.

What is the extent of the district’s authority to borrow money or issue debt to finance capital projects?

It is unclear whether the district can borrow funds or issue debt (i.e., bonds) because its charter is silent on the issue. The charter authorizes the district, through its board of fire commissioners, to purchase, hold, and convey “real and personal estate requisite for the purposes of maintaining a department and for the protection of property within said district from fire and making appropriations for the same.” But it does not address whether the district can borrow funds or issue debt to fulfill these purposes.

In contrast, districts operating under the statutes may, within certain limitations, issue bonds and borrow money for constructing public works or acquiring recreational facilities (CGS § [7-328](#)).

JK/RP:ro