

**Proposed Substitute
Bill No. 6953**

LCO No. 5912

**AN ACT REQUIRING INFORMATION ON THE BIFURCATION OF
MUNICIPAL TAX BILLS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-130 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage and*
3 *applicable to assessment years commencing on or after October 1, 2015*):

4 (a) When any community, authorized to raise money by taxation,
5 lays a tax, it shall appoint a collector thereof; and the selectmen of
6 towns, and the committees of other communities, except as otherwise
7 specially provided by law, shall make out and sign rate bills containing
8 the proportion which each individual is to pay according to the
9 assessment list; and any judge of the Superior Court or any justice of
10 the peace, on their application or that of their successors in office, shall
11 issue a warrant for the collection of any sums due on such rate bills.
12 Each collector shall mail or hand to each individual from whom taxes
13 are due a bill for the amount of taxes for which such individual is
14 liable. In addition, the collector shall include with such bill, using one
15 of the following methods (1) attachment, (2) enclosure, or (3) printed
16 matter upon the face of the bill, a statement of: [state]

17 (A) State aid to municipalities, which shall be in the following form:

18 [The] "The (fiscal year) budget for the (city or town) estimates that
19 ... Dollars will be received from the state of Connecticut for various
20 state financed programs. Without this assistance your (fiscal year)
21 property tax would be (herein insert the amount computed in
22 accordance with subsection (b) of this section) [mills] mills", and

23 (B) The percentage and dollar amount of the total amount of taxes
24 due under the bill attributable to the adopted (i) general government
25 budgeted expenditures, and (ii) board of education budgeted
26 expenditures. The sums of the percentages attributable to the general
27 government and board of education budgeted expenditures shall equal
28 one hundred per cent and such sums collectively shall equal the total
29 dollar amount of taxes due under the bill. Such statement shall be in
30 the following form: "xxx per cent and xxx dollars of the total amount of
31 taxes due under this bill is attributable to general government
32 budgeted expenditures and xxx per cent and xxx dollars of such total
33 amount is attributable to board of education budgeted expenditures."

34 Failure to send out or receive any such bill or statement shall not
35 invalidate the tax. For purposes of this subsection, "mail" includes to
36 send by electronic mail, provided an individual from whom taxes are
37 due consents in writing to receive a bill and statement electronically.
38 Prior to sending any such bill or statement by electronic mail, a
39 community shall provide the public with the appropriate electronic
40 mail address of the community on the community's Internet web site
41 and shall establish procedures to ensure that any individual who
42 consents to receive a bill or statement electronically [(1)] (I) receives
43 such bill or statement, and [(2)] (II) is provided the proper return
44 electronic mail address of the community sending the bill or statement.

45 (b) The mill rate to be inserted in the statement of state aid to
46 municipalities required by subsection (a) of this section shall be
47 computed on the total estimated revenues required to fund the
48 estimated expenditures of the municipality exclusive of assistance
49 received or anticipated from the state.

50 Sec. 2. Section 7-344 of the general statutes is repealed and the
51 following is substituted in lieu thereof (*Effective October 1, 2015, and*
52 *applicable to assessment years commencing on and after October 1, 2015*):

53 Not less than two weeks before the annual town meeting, the board
54 shall hold a public hearing, at which itemized estimates of the
55 expenditures of the town for the ensuing fiscal year shall be presented
56 and at which all persons shall be heard in regard to any appropriation
57 which they are desirous that the board should recommend or reject.
58 The board shall, after such public hearing, hold a public meeting at
59 which it shall consider the estimates so presented and any other
60 matters brought to its attention and shall thereupon prepare and cause
61 to be published in a newspaper in such town, if any, otherwise in a
62 newspaper having a substantial circulation in such town, a report in a
63 form prescribed by the Secretary of the Office of Policy and
64 Management containing: (1) An itemized statement of all actual
65 receipts from all sources of such town during its last fiscal year; (2) an
66 itemized statement by classification of all actual expenditures during
67 the same year; (3) an itemized estimate of anticipated revenues during
68 the ensuing fiscal year from each source other than from local property
69 taxes and an estimate of the amount which should be raised by local
70 property taxation for such ensuing fiscal year; (4) an itemized estimate
71 of expenditures of such town for such ensuing fiscal year; [and] (5) the
72 amount of revenue surplus or deficit of the town at the beginning of
73 the fiscal year for which estimates are being prepared; (6) the
74 percentage and dollar amount of the total estimated expenditures of
75 the town for the ensuing fiscal year and the estimated mill rate
76 attributable to the proposed general government budgeted
77 expenditures; and (7) the percentage and dollar amount of the total
78 estimated expenditures of the town for the ensuing fiscal year and the
79 estimated mill rate attributable to the proposed board of education
80 budgeted expenditures provided any town which, according to the
81 most recent federal census, has a population of less than five thousand
82 may, by ordinance, waive such publication requirement, in which case
83 the board shall provide for the printing or mimeographing of copies of

84 such report in a number equal to ten per cent of the population of such
85 town according to such federal census, which copies shall be available
86 for distribution five days before the annual budget meeting of such
87 town. The board shall submit such estimate with its recommendations
88 to the annual town meeting next ensuing, and such meeting shall take
89 action upon such estimate and recommendations, and make such
90 specific appropriations as appear advisable, but no appropriation shall
91 be made exceeding in amount that for the same purpose recommended
92 by the board and no appropriation shall be made for any purpose not
93 recommended by the board. Such estimate and recommendations may
94 include, if submitted to a vote by voting tabulator, questions to
95 indicate whether the budget is too high or too low. The vote on such
96 questions shall be for advisory purposes only, and not binding upon
97 the board. Immediately after the board of assessment appeals has
98 finished its duties and the grand list has been completed, the board of
99 finance shall meet and, with due provision for estimated uncollectible
100 taxes, abatements and corrections, shall lay such tax on such list as
101 shall be sufficient, in addition to the other estimated yearly income of
102 such town and in addition to such revenue surplus, if any, as may be
103 appropriated, not only to pay the expenses of the town for such
104 current year, but also to absorb the revenue deficit of such town, if any,
105 at the beginning of such current year. The board shall prescribe the
106 method by which and the place where all records and books of
107 accounts of the town, or of any department or subdivision thereof,
108 shall be kept. The provisions of this section shall not be construed as
109 preventing a town from making further appropriations upon the
110 recommendation of its board of finance at a special town meeting held
111 after the annual town meeting and prior to the laying of the tax for the
112 current year, and any appropriations made at such special town
113 meeting shall be included in the amount to be raised by the tax laid by
114 the board of finance under the provisions of this section.

115 Sec. 3. (NEW) (*Effective October 1, 2015, and applicable to assessment*
116 *years commencing on and after October 1, 2015*) Notwithstanding any
117 municipal charter, home rule ordinance or special act, a town that has

118 not established a board of finance pursuant to section 7-340 of the
119 general statutes shall, not less than two weeks before adopting a
120 budget, prepare and cause to be published in a newspaper in such
121 town, if any, otherwise in a newspaper having a substantial circulation
122 in such town, a report in a form prescribed by the Secretary of the
123 Office of Policy and Management, containing the percentage and
124 dollar amount of the total estimated expenditures of the town for the
125 ensuing fiscal year and the estimated mill rate attributable to the
126 proposed (1) general government budgeted expenditures, and (2)
127 board of education budgeted expenditures, if applicable.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to assessment years commencing on or after October 1, 2015</i>	12-130
Sec. 2	<i>October 1, 2015, and applicable to assessment years commencing on and after October 1, 2015</i>	7-344
Sec. 3	<i>October 1, 2015, and applicable to assessment years commencing on and after October 1, 2015</i>	New section