

# Title 7 - Municipalities

## Chapter 105 - Fire, Sewer and Other Districts

### Section 7-325 - Organization. Boundary changes. Reports.

**Universal Citation:** CT Gen Stat § 7-325 (2012)

(c) The clerk of each district created pursuant to this chapter or any provisions of the general statutes or any special act, **shall report to the town clerk of each town in which such district is located:** (1) If created by approval of a petition pursuant to subsection (a) of this section on or after July 1, 1987, within seven days of such approval; and (2) on or before July 31, 1993, and annually thereafter for each such district, irrespective of the date of creation. The first report filed after the creation of a district shall include a list of the officers of such district, a copy of the charter or special act of such district **and such other information on the organization and the financial status of such district as the Secretary of the Office of Policy and Management may recommend.** A copy of the charter or special act of such district shall be included in any subsequent report if such charter or special act was amended after the date of the previous filing. No district, irrespective of the date of creation, created by approval of a petition pursuant to subsection (a) of this section shall exist as a body corporate and politic until the clerk of such district has filed at least one report required by this subsection. If a district is located in more than one town, the report shall be filed by the district clerk with the town clerk of each town in which the district is located

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What to file: **form M-20a (see attached)**

When to file: by July 31 annually

Who to file with: Westbrook Town Clerk

\*Info req'd: financial info from prior fiscal year, list of officers & BOD

What to file: **form M-1 (see attached)**

When to file: by July 1 annually

Who to file with: Office of Policy & Management

\*Info req'd: financial info for current, i.e. new, fiscal year, report of district tax collector

Contact at OPM: [MartinHeft@ct.gov](mailto:MartinHeft@ct.gov)

More info at: <https://portal.ct.gov/OPM/IGPP-MAIN/Services/Special-Taxing-Districts>

**ANNUAL REPORT OF  
SPECIAL TAX DISTRICT**

District Name: \_\_\_\_\_

**Report  
Due Date  
JULY 31**

**RETURN TO TOWN/CITY CLERK**

<b>Address:</b>  <b>Town or City:</b> _____ <b>Zip</b> _____	Type of District: City <input type="checkbox"/> Special Taxing: <input type="checkbox"/>	Service <input type="checkbox"/> Other (specify) <input type="checkbox"/>
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**1. District Officials - Names and Business Addresses:**

Presiding Officer ( <i>specify name &amp; Title</i> ):	Business Address ( <i>include zip + 4</i> ):	Telephone: ( )
Vice President:		( )
Secretary:		( )
District Clerk:		( )
Treasurer:		( )
Tax Collector		( )
Board of Directors/Commissioners/other:		( )
		( )
		( )
		( )
		( )
		( )
		( )

**2. Date of District Annual Meeting:** \_\_\_\_\_

**3. Does the District have (please check, if yes):**

Articles of Incorporation	<input type="checkbox"/>	By Laws	<input type="checkbox"/>
Constitution or Charter	<input type="checkbox"/>	Special Act	<input type="checkbox"/>
Ordinance(s)	<input type="checkbox"/>		

**4. Annual Budget:** \$ \_\_\_\_\_ **5. Adopted mill rate:** \_\_\_\_\_

**6. Tax Levy:** \$ \_\_\_\_\_

**7. Does the District (please check, if yes):** Levy Taxes  Levy Special Assessments

**8. Date Created:** \_\_\_\_\_

<b>Completed by (please print legibly)</b>	<b>Title:</b>	<b>Date:</b>
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**M-1 REPORT OF MUNICIPAL AND SPECIAL DISTRICT PROPERTY TAX COLLECTORS CERTIFICATE TO THE SECRETARY OF THE OFFICE OF POLICY AND MANAGEMENT TO BE FILED ON OR BEFORE JULY 1, 2019**

**PART I - MUNICIPAL / DISTRICT INFORMATION**

NAME OF MUNICIPALITY OR DISTRICT: Cedar Crest District	Town or District Code Westbrook
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TYPE OF MUNICIPALITY:	Town <input type="checkbox"/>	Borough <input type="checkbox"/>	City <input type="checkbox"/>	Village <input type="checkbox"/>
TYPE OF DISTRICT:	Fire <input type="checkbox"/>	Sewer <input type="checkbox"/>	Lighting <input type="checkbox"/>	Other: _____
	Beach <input checked="" type="checkbox"/>	Improvement <input type="checkbox"/>		

Name of Tax Collector Marilyn Saulle	Appointed <input type="checkbox"/>	Elected <input checked="" type="checkbox"/>
Telephone Number: (Include Area Code)	Email Address:	
Business Mailing Address:	Town or City/Zip Code + 4	

**PART II - MILL RATES**

On June 22, 2019, the Cedar Crest Annual Budget Meeting (Name of Authority) levied the following mill rates:

- Real Property and Personal Property .041  
Motor Vehicle \_\_\_\_\_

List any special tax districts within the municipality that have contracted your office to collect taxes for them.

SPECIAL DISTRICT NAME	REAL AND PERSONAL PROPERTY MILL RATE	MOTOR VEHICLE MILL RATE
2.		
3.		
4.		

**PART III - TAX DUE DATES**

List tax due dates for the above taxes on lines below (do not include supplemental motor vehicle due date):		
REAL PROPERTY	PERSONAL PROPERTY	MOTOR VEHICLES
1.	1.	1.
2.	2.	2.
3.	3.	3.
4.	4.	4.

## PART IV – COLLECTION STATISTICS

1. Does your municipality/district provide for credit card collections? Yes  No
2. If yes, please enter the 2018-2019 Fiscal Year amount collected by credit card. \$ \_\_\_\_\_
3. May a credit card be used for all taxes? Yes  No
4. If no, what are the restrictions? \_\_\_\_\_
5. Did the municipality/district provide for the assignment of tax liens in accordance with CGS §12-195h? Yes  No
6. If yes, what method did the municipality/district use to assign the tax liens? \_\_\_\_\_
- 6a. Please enter the dollar amount received under this method, including interest and lien fees. \$ \_\_\_\_\_

## PART V – TAX LEVY

### FISCAL YEAR 2019/2020 TAX LEVY ON THE GRAND LIST OF OCTOBER 1, 2018

NET REAL PROPERTY TAX LEVY (tax dollars)	\$ _____
NET PERSONAL PROPERTY TAX LEVY (tax dollars)	\$ _____
NET MOTOR VEHICLE TAX LEVY (tax dollars)	\$ _____
TOTAL TAX LEVY (tax dollars)	\$ _____

### FISCAL YEAR 2018/2019 TAX LEVY ON THE GRAND LIST OF OCTOBER 1, 2017

NET SUPPLEMENTAL MOTOR VEHICLE TAX LEVY (tax dollars)	\$ _____
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## PART VI – CERTIFICATION

Please Print Collectors Name (Legible Print Please)

I hereby certify that the foregoing report is true and correct to the best of my knowledge and belief.

(Signed, TAX COLLECTOR)	(Dated)

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**SIGN, SCAN AND RETURN BY JULY 1<sup>ST</sup>**  
**VIA EMAIL TO: [Martin.Heft@ct.gov](mailto:Martin.Heft@ct.gov)**