

Questions on Fire Districts

By: Julia Singer Bansal, Associate Analyst
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Issue

Which municipalities contain special taxing fire districts? How are such fire districts handling the motor vehicle property tax cap imposed by CGS § 12-71e?

Summary

In 1992, the most recent year for which we have data, there were more than 60 special taxing fire districts located in 30 of the state's municipalities. We reached out to municipal tax collectors in several of these municipalities and found that, in general, fire districts located in municipalities impacted by the motor vehicle property tax cap have either (1) stopped taxing motor vehicles or (2) taken the municipal mill rate into consideration and taxed vehicles up to the cap, but taxed other property at a higher rate.

Fire Districts in Connecticut

Table 1, below, shows the fire districts identified in a 1992 list of special taxing districts provided by the State Fire Administrator (we were unable to obtain a more current list). According to the State Fire Administrator, it is likely that some districts have since merged or terminated. As the table shows, 30 municipalities host fire districts.

Table 1: Special Taxing Fire Districts

<i>Host town</i>	<i>Fire district</i>	<i>Year created</i>
Barkhamsted	Barkhamsted Fire District	1969
Berlin	Kensington Fire District	1922
	Worthington Fire District	1922
Bloomfield	Bloomfield Center Fire District	1923
	Blue Hills Fire District	1931
Brooklyn	Brooklyn Fire District	1934
Cromwell	Cromwell Fire District	1927
Easton	Easton Fire District No. 1	Unknown
East Windsor	Warehouse Point Fire District	1911
Ellington	Crystal Lake Fire District	1949
Enfield	Enfield Fire District No. 1	1896
	Hazardville Fire District No. 13	1893
	North Thompsonville Fire District No. 10	1914
	Shaker Pines Fire District No. 5	1963
	Thompsonville Fire District No. 2	1886
Groton	Center Groton Fire District	1983
	Groton Long Point	Unknown
	Mystic Fire District (Groton Side)	1879
	Noank Fire District	1947
	Old Mystic Fire District (Groton Side)	1961
	Poquonock Bridge Fire District	1943
Killingly	Attawaugan Fire District	1949
	Dayville Fire District	1959
	Dyer Manor Fire District	Unknown
	East Killingly Fire District	1959
	Orient Heights Fire District	1961
	South Killingly Fire District	1956
	Williamsville Fire Engine District	1972
Ledyard	Gales Ferry Fire District	1928
Manchester	Eight Utilities District	1915
Middlebury	Hillcrest Fire	1931
Middletown	South Fire District	1957
	Westfield Fire District	1961

Table 1 (continued)

<i>Host town</i>	<i>Fire district</i>	<i>Year created</i>
New Hartford	New Hartford Village Fire District	1889
	Pine Meadow Fire District	1893
	South End Fire District	1959
New Milford	New Milford Fire Association	1863
North Canaan	Canaan Fire District	1902
Plainfield	Central Village Fire District	1927
	Moosup Fire District	1937
	Plainfield Fire District	1937
	Wauregan Fire District	1956
Pomfret	Pomfret Fire District	1974
Putnam	East Putnam Fire District No. 1	1948
	East Putnam No. 2	Unknown
	West Putnam Fire District	1980
Redding	Redding Fire District No. 1	1927
	Redding Fire District No. 2	1930
Simsbury	Simsbury Fire District	1944
Sterling	Sterling Fire District	1964
Stonington	Mystic Fire District (Stonington Side)	Unknown
	Old Mystic Fire District (Stonington Side)	1961
	Pawcatuck Fire District	1877
	Quiambaug Fire District	1961
	Stonington Fire District	1925
	Wequetequock Fire District	1959
Trumbull	Long Hill Fire District	1931
	Nichols Fire District	1917
	Trumbull Center Fire District	1951
Watertown	Watertown Fire District	1913
West Haven	Allingtown Fire District	1907
	First Fire District	1931
	West Shores Fire District	1919
Wilton	Georgetown Fire District	1933
Windsor	Wilson Fire District	1916
	Windsor Fire District	1915

Source: 1992 *Special Taxing Districts Grand List*, provided by the State Fire Administrator

Motor Vehicle Property Tax Cap

Summary of the Law

The law subjects fire districts, like other special taxing districts and municipal taxing authorities, to the motor vehicle property tax cap ([CGS § 12-71e](#)). Prior to October 1, 2017, the cap for the 2016 assessment year (i.e., FY 18) was 32 mills, but [PA 17-2, JSS](#), § 699, raised the cap to 39 mills for the 2016 assessment year and 45 mills for the 2017 assessment year and thereafter. The act also authorized municipalities and special taxing districts, by December 15, 2017, to revise their 2016 assessment year motor vehicle mill rates if such rates were set before October 31, 2017.

The law further prohibits special taxing districts and boroughs from imposing a motor vehicle mill rate that, when combined with the municipality's motor vehicle mill rate, exceeds the capped rate. (But by law, municipalities and special taxing districts may tax motor vehicles at a different rate than other taxable property.)

Impact on Fire Districts

We reached out to municipal tax collectors for information on how the cap impacted fire districts' collection of motor vehicle taxes. We heard back from five municipalities:

- One reported that all three of its fire districts stopped collecting motor vehicle taxes before the cap was imposed in 2015.
- One reported that all of its fire districts opted to stop collecting motor vehicle taxes after the cap was imposed.
- Two reported that their fire districts took the municipal mill rate into account and taxed motor vehicles up to the cap but taxed other property at a higher rate.
- One reported that during the first year of the cap, its fire district taxed motor vehicles up to the cap but taxed other property at a higher rate. During the cap's second year (i.e., FY 18), the fire district did not originally tax motor vehicles, because the municipality's mill rate already exceeded the cap, but it is currently considering sending out motor vehicle bills, because PA 17-2, JSS raised the cap beyond the municipality's mill rate.

JSB:cmg