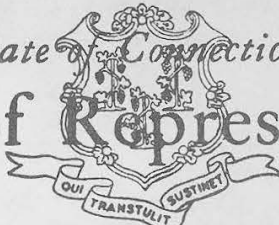


State of Connecticut
House of Representatives

The seal of the State of Connecticut House of Representatives is centered below the title. It features a shield with a ship (the USS Constitution) on the sea, surrounded by a wreath. Above the shield is a crest with a figure holding a bow and arrow. Below the shield is a ribbon with the Latin motto "QUI TRANSLUIT SUSTINET".

House of Representatives, May 31, 1971. The Committee on Finance reported through Rep. Spain of the 166th District, Chairman of the Committee on the part of the House, that the bill ought to pass.

AN ACT CONCERNING A MANDATORY UNIFORM FISCAL YEAR FOR ALL MUNICIPALITIES.

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

1 Section 1. Section 7-381 of the general
2 statutes is repealed and the following is
3 substituted in lieu thereof: Whenever used in this
4 chapter, unless the context otherwise requires:
5 "Municipality" means any political subdivision of
6 the state having the power to make appropriations
7 or to levy taxes, including any town, city or
8 borough, whether consolidated or unconsolidated,
9 any village, school, sewer, fire or lighting
10 district, beach or improvement association, and
11 any other tax district or association, but not
12 including The Metropolitan District of Hartford
13 county; "budget-making authority," as applied to
14 towns, cities and boroughs, whether consolidated
15 or unconsolidated, having boards of finance or
16 other bodies or committees charged with preparing
17 the budget, whether created under the general
18 statutes or by special acts, means the board of
19 finance or such other body or committee; as
20 applied to towns having neither boards of finance
21 nor such other bodies or committees, means the
22 board of selectmen; as applied to cities having

23 neither boards of finance nor such other bodies or
24 committees, means the mayor; as applied to
25 boroughs having neither boards of finance nor such
26 other bodies or committees, means the warden; and
27 as applied to independent school, sewer, fire and
28 lighting districts, beach and improvement
29 associations, and all other tax districts and
30 associations, means the district committee or
31 association committee or similar body;
32 "instalment," as applied to taxes, means the whole
33 or any part of a tax other than a special tax;
34 "vote," unless clearly stated to the contrary,
35 means the affirmation of a majority of those
36 present at a meeting warned and held in case the
37 legislative body exceeds twenty-five in number,
38 and of a majority of those who would be entitled
39 to vote if present in case the legislative body
40 has a membership of twenty-five or fewer; "UNIFORM
41 FISCAL YEAR" MEANS A FISCAL YEAR BEGINNING JULY 1
42 AND ENDING JUNE 30.

43 Sec. 2. Section 7-382 of the general
44 statutes is repealed and the following is
45 substituted in lieu thereof: [Any municipality
46 may, by vote of its legislative body, agree to
47 comply with the provisions of this chapter, any
48 provision of any special act to the contrary
49 notwithstanding, and the clerk or similar officer
50 of such municipality shall forthwith file with the
51 tax commissioner a certificate of such vote, and
52 thereupon such municipality shall begin a new
53 fiscal year on July first next ensuing or next but
54 one as shall be designated in the vote of the
55 legislative body. Such municipality shall,
56 thereafter, within the meaning of this chapter, be
57 designated as a "complying municipality" and shall
58 make no further change in its fiscal year.] EACH
59 MUNICIPALITY SHALL ADOPT THE UNIFORM FISCAL YEAR,
60 IN ACCORDANCE WITH THE PROVISION OF THIS CHAPTER.
61 THE LEGISLATIVE BODY OF THE MUNICIPALITY SHALL, BY
62 VOTE, DETERMINE THE DATE UPON WHICH THE
63 MUNICIPALITY IS TO BEGIN COMPLIANCE WITH THE
64 UNIFORM FISCAL YEAR, PROVIDED THAT DATE SHALL NOT
65 BE LATER THAN JULY 1, 1975. [Each complying] SUCH
66 municipality shall, so far as is required of it by
67 law, prepare a budget setting forth its
68 anticipated cash, miscellaneous and tax receipts,
69 and its anticipated expenditure and debt
70 requirements for (1) a fiscal period commencing at

71 the expiration of the fiscal year during which
72 such vote is taken and ending on the thirtieth of
73 June next ensuing if such vote is subsequent to
74 the laying of the tax for such fiscal year or (2)
75 a fiscal period commencing at the beginning of the
76 fiscal year during which such vote was taken and
77 ending on the thirtieth day of June next ensuing
78 if such vote is prior to the laying of the tax for
79 such fiscal year. Each such municipality may levy
80 a special tax upon its last-completed grand list,
81 which, together with receipts from other sources,
82 including receipts from borrowing, if any,
83 authorized under this chapter, will be sufficient
84 to meet such appropriations, which tax shall be
85 made due and payable on a specified date within
86 such period. [When the fiscal year of any
87 complying municipality has been changed under this
88 chapter,] the fiscal year of each department of
89 [such] EACH municipality shall be the same as that
90 of the municipality.

91 Sec. 3. Section 7-383 of the general
92 statutes is repealed and the following is
93 substituted in lieu thereof: The first instalment
94 of the general property tax levy of each
95 [complying] municipality for its fiscal year
96 beginning the first day of July, or the whole of
97 such levy if such levy is not payable in more than
98 one instalment, shall become due on the first day
99 of such fiscal year.

100 Sec. 4. Section 7-384 of the general
101 statutes is repealed and the following is
102 substituted in lieu thereof: Each [complying]
103 municipality may enact an ordinance, authorizing
104 the issuance of its bonds or notes, and may issue
105 its bonds or notes within the limits of this
106 chapter for the purpose of financing, in whole or
107 in part, the period set out in section 7-382,
108 subdivisions (1) and (2). The face value of such
109 bonds or notes shall not exceed the amount
110 appropriated for such purpose by the legislative
111 body of such municipality. The bonds or notes
112 issued under authority of this chapter shall not
113 be subject to the limitation provided in section
114 7-374. No provision of any special act enacted
115 prior to June 5, 1935, shall be construed to
116 prohibit the issuance of bonds or notes under the
117 terms of this chapter.

118 Sec. 5. Section 7-386 of the general
119 statutes is repealed and the following is
120 substituted in lieu thereof: Any bonds reciting
121 that they are issued pursuant to this chapter
122 shall, in any action or proceeding involving their
123 validity, be conclusively deemed to be fully
124 authorized by this chapter and to have been
125 issued, sold, executed and delivered in conformity
126 herewith and with all other provisions of statutes
127 applicable thereto and shall be incontestable,
128 unless such action or proceeding is begun within
129 sixty days after the approval of their sale by the
130 [vote specified in section 7-382] MUNICIPALITY.

131 Sec. 6. Section 7-388 of the general
132 statutes is repealed and the following is
133 substituted in lieu thereof: [Any municipality
134 complying with the provisions of this chapter]
135 EACH MUNICIPALITY shall, at its annual meeting or
136 at a special meeting thereof warned and held for
137 such purpose, fix the date of a special meeting to
138 be held prior to the beginning of the next ensuing
139 fiscal year for the purpose of acting upon its
140 budget, which meeting shall be designated as the
141 annual budget meeting of such municipality. The
142 budget-making authority of such municipality shall
143 thereafter submit any estimates and
144 recommendations required by section 7-344, section
145 12-122 or any provisions of special acts to the
146 annual budget meeting rather than to the annual
147 town meeting. The budget-making authority and the
148 legislative body of [any complying] EACH
149 municipality having a board of finance created
150 under the general statutes shall thereafter
151 exercise the powers and discharge the duties
152 imposed upon them under section 7-344, including
153 the holding of the public hearing required
154 therein, in connection with the annual budget
155 meeting rather than the annual town meeting as
156 prescribed in said section. The budget-making
157 authority, the legislative body and the officials
158 and departments of [any complying] EACH
159 municipality having a board of finance created
160 under a special act shall thereafter severally
161 exercise the powers and discharge the duties
162 imposed upon them under such special act,
163 including the holding of public hearings required
164 therein, in connection with the annual budget
165 meeting rather than the annual town meeting and

166 upon dates set forth in the vote in compliance
167 with the provisions of this chapter, such dates
168 having the same relation to the annual budget
169 meeting as the dates fixed in such special act
170 have to the annual town meeting, with like force
171 and effect as though fixed by the special act.

172 Sec. 7. Section 7-389 of the general
173 statutes is repealed and the following is
174 substituted in lieu thereof: [Any municipality
175 proposing] EACH MUNICIPALITY CHANGING a change in
176 its fiscal year [to comply] IN COMPLIANCE with]
177 the provisions of this chapter may create a
178 surplus in its general fund for the specific
179 purpose of financing such a change. An amount may
180 be included in its budget for this purpose,
181 subject to the same approval required for any
182 other budget item, and for that purpose it may lay
183 a tax not exceeding five mills.

184 Sec. 8. Section 7-390 of the general
185 statutes is repealed and the following is
186 substituted in lieu thereof: Each municipality,
187 UPON adopting the [provisions of this chapter]
188 UNIFORM FISCAL YEAR shall publish, as provided in
189 section 7-344, a budget statement which shall
190 show, in addition to the items set forth in said
191 section 7-344, (1) an estimate of the receipts and
192 expenditures of the year during which the budget
193 is being prepared, (2) a statement of the actual
194 receipts and expenditures of the year prior to the
195 year in which the budget is being prepared and (3)
196 an estimate of the receipts and expenditures for
197 the ensuing year. Each such municipality shall
198 absorb any deficit which exists at the beginning
199 of the fiscal year in which the budget is being
200 prepared.

201 Sec. 9. Section 7-148 of the 1969 supplement
202 to the general statutes is repealed and the
203 following is substituted in lieu thereof: Any
204 town, city or borough, in addition to such powers
205 as it has under the provisions of the statutes or
206 by any special act, may, by ordinance: [Change the
207 fiscal year of such municipality or any department
208 thereof, except that no further change in its
209 fiscal year shall be made by any municipality
210 complying with the provisions of chapter 110;]
211 establish and maintain a budget system; make rules
212 concerning publication of notices; make

213 regulations concerning auctions; regulate and
214 license mechanical rides of an amusement nature;
215 accept gifts, devises and bequests and assume
216 trusts for the benefit of its inhabitants in
217 connection with such gifts, devises or bequests;
218 provide for the manner in which its contracts
219 involving unusual expenditures shall be made;
220 create a sinking fund or other special funds;
221 provide for the temporary borrowing of money;
222 control the excavation of the highways and streets
223 maintained by it; make rules relating to the
224 regulation of traffic and the construction of
225 buildings and the maintenance of safe and sanitary
226 housing, provided, in a town which has within its
227 limits any incorporated city or borough, the rules
228 made by such town with reference to regulation of
229 traffic or construction of buildings and the
230 maintenance of safe and sanitary housing shall,
231 within the limits of such city or borough, be
232 superseded by the rules or ordinances of such city
233 or borough with reference thereto; provide for
234 improvement of waterfronts by a board, commission
235 or otherwise and make appropriations therefor;
236 regulate loitering on public property and private
237 property with the permission of the owner thereof;
238 provide for entertainments, concerts and
239 celebrations and make appropriations therefor;
240 establish and maintain and conduct, by a board,
241 commission or otherwise, parks, playgrounds,
242 baths, swimming pools, gymnasiums, recreation
243 places and public gardens and make appropriations
244 therefor; lay out, construct, maintain, operate,
245 alter, extend and discontinue sewer and drainage
246 systems and sewage disposal plants; enter into or
247 upon any land for the purpose of correcting the
248 flow of surface water through water courses which
249 prevent or may tend to prevent the free discharge
250 of municipal highway surface water through said
251 courses and make appropriations therefor; except
252 as otherwise provided by special act and except
253 where there exists a local zoning commission,
254 which commission is then so empowered, regulate
255 and provide for the licensing of parked trailers,
256 when located off the public highways, and trailer
257 parks or mobile home parks and regulate the
258 filling of, or removal of soil, loam, sand or
259 gravel from, land not in public use in the whole
260 or in specified districts of the town, city or

261 borough and provide for the reestablishment of
262 ground level and protection of the area by
263 suitable cover. Regulations enacted by a local
264 zoning commission pursuant to this section shall
265 have the same effect and application as an
266 ordinance enacted pursuant to this section. Any
267 city or borough, and any town other than a town
268 which has within its limits an incorporated city
269 or borough, and any fire district located in a
270 town which has within its limits an incorporated
271 city or borough, in addition to such rights and
272 powers as it has under the provisions of the
273 statutes or by any special act, may make
274 ordinances for the following purposes, and, when
275 authorized by ordinances enacted in the manner
276 provided in section 7-157, may make appropriations
277 for the objects hereinafter specified: To contract
278 for the furnishing of water; to provide for police
279 and fire protection, street lighting and the
280 collection of ashes and garbage; to regulate the
281 disposal of garbage, rubbish or waste material; to
282 provide for the employment of nurses; to provide
283 for the furnishing by the municipality, or any
284 person, firm or corporation, of ambulance service;
285 to provide for the medical care and treatment of
286 children of the compulsory school age whose
287 education may be retarded by reason of defective
288 physical condition, and to establish and maintain
289 free legal aid bureaus. Towns, cities, boroughs
290 and fire districts not otherwise authorized to
291 prescribe fines for the violation of ordinances
292 may provide for the imposing of fines not to
293 exceed one hundred dollars for the violation of
294 any ordinance by them made under authority of the
295 provisions of this chapter.

296 Sec. 10. This act shall take effect July 1,
297 1971.

STATE OF CONNECTICUT,

Bill No. 5048

Page 1 of 10

Introduced by Rep. Mettler - 96th Dist.

Date

Ref. to Committee on Finance

General Assembly,

January Session, A. D., 1971.

AN ACT CONCERNING A MANDATORY UNIFORM FISCAL YEAR FOR ALL MUNICIPALITIES.

CONNECTICUT STATE LIBRARY LEGISLATIVE REFERENCE SECTION

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

Section 1. Section 7-381 of the general statutes is repealed and the following is substituted in lieu thereof: Whenever used in this chapter, unless the context otherwise requires: "Municipality" means any political subdivision of the state having the power to make appropriations or to levy taxes, including any town, city or borough, whether consolidated or unconsolidated, any village, school, sewer, fire or lighting district, beach or improvement association, and any other tax district or association, but not including The Metropolitan District of Hartford county; "budget-making authority," as applied to towns, cities and boroughs, whether consolidated or unconsolidated, having boards of finance or other bodies or committees charged with preparing the budget, whether created under the general statutes or by special acts, means the board of finance or such other body or committee; as applied to towns having neither boards of finance nor such other bodies or committees, means the board of selectmen; as applied to cities having neither boards of finance nor such other bodies or committees, means the mayor; as applied to boroughs having neither boards

of finance nor such other bodies or committees, means the warden; and as applied to independent school, sewer, fire and lighting districts, beach and improvement associations, and all other tax districts and associations, means the district committee or association committee or similar body; "instalment," as applied to taxes, means the whole or any part of a tax other than a special tax; "vote," unless clearly stated to the contrary, means the affirmation of a majority of those present at a meeting warned and held in case the legislative body exceeds twenty-five in number, and of a majority of those who would be entitled to vote if present in case the legislative body has a membership of twenty-five or fewer; "uniform fiscal year" means a fiscal year beginning July 1 and ending June 30.

Sec. 2. Section 7-382 of the general statutes is repealed and the following is substituted in lieu thereof: [Any municipality may, by vote of its legislative body, agree to comply with the provisions of this chapter, any provision of any special act to the contrary notwithstanding, and the clerk or similar officer of such municipality shall forthwith file with the tax commissioner a certificate of such vote, and thereupon such municipality shall begin a new fiscal year on July first next ensuing or next but one as shall be designated in the vote of the legislative body. Such municipality shall, thereafter, within the meaning of this chapter, be designated as a "complying municipality" and shall make no further change in

its fiscal year.] Each municipality shall adopt the uniform fiscal year, in accordance with the provision of this chapter. The legislative body of the municipality shall, by vote, determine the date upon which the municipality is to begin compliance with the uniform fiscal year, provided that date shall not be later than July 1, 1975. [Each complying] Such municipality shall, so far as is required of it by law, prepare a budget setting forth its anticipated expenditure and debt requirements for (1) a fiscal period commencing at the expiration of the fiscal year during which such vote is taken and ending on the thirtieth of June next ensuing if such vote is subsequent to the laying of the tax for such fiscal year or (2) a fiscal period commencing at the beginning of the fiscal year during which such vote was taken and ending on the thirtieth of June next ensuing if such vote is prior to the laying of the tax for such fiscal year. Each such municipality may levy a special tax upon its last-completed grand list, which, together with receipts from other sources, including receipts from borrowing, if any, authorized under this chapter, will be sufficient to meet such appropriations, which tax shall be made due and payable on a specified date within such period. [When the fiscal year of any complying municipality has been changed under this chapter,] The fiscal year of each department of [such] each municipality shall be the same as that of the municipality.

Sec. 3. Section 7-383 of the general statutes is repealed and the following is substituted in lieu thereof: The first instalment of the general property tax levy of each [complying] municipality for its fiscal year beginning the first day of July, or the whole of such levy if such levy is not payable in more than one instalment, shall become due on the first day of such fiscal year.

Sec. 4. Section 7-384 of the general statutes is repealed and the following is substituted in lieu thereof: Each [complying] municipality may enact an ordinance, authorizing the issuance of its bonds or notes, and may issue its bonds or notes within the limits of this chapter for the purpose of financing, in whole or in part, the period set out in section 2 of this act, subdivisions (1) and (2). The face value of such bonds or notes shall not exceed the amount appropriated for such purpose by the legislative body of such municipality. The bonds or notes issued under authority of this chapter shall not be subject to the limitation provided in section 7-374. No provision of any special act enacted prior to June 5, 1935, shall be construed to prohibit the issuance of bonds or notes under the terms of this chapter.

Sec. 5. Section 7-386 of the general statutes is repealed and the following is substituted in lieu thereof: Any bonds reciting that they are issued pursuant to this chapter shall, in any action or proceeding involving their

validity, be conclusively deemed to be fully authorized by this chapter and to have been issued, sold, executed and delivered in conformity herewith and with all other provisions of statutes applicable thereto and shall be incontestable, unless such action or proceeding is begun within sixty days after the approval of their sale by the [vote specified in section 7-382] municipality.

Sec. 6. Section 7-388 of the general statutes is repealed and the following is substituted in lieu thereof: [Any municipality complying with the provisions of this chapter] Each municipality shall, at its annual meeting or at a special meeting thereof warned and held for such purpose, fix the date of a special meeting to be held prior to the beginning of the next ensuing fiscal year for the purpose of acting upon its budget, which meeting shall be designated as the annual budget meeting of such municipality. The budget-making authority of such municipality shall thereafter submit any estimates and recommendations required by section 7-344, section 12-122 or any provisions of special acts to the annual budget meeting rather than to the annual town meeting. The budget-making authority and the legislative body of [any complying] each municipality having a board of finance created under the general statutes shall thereafter exercise the powers and discharge the duties imposed upon them under section 7-344, including the holding of the public hearing required therein, in connection with

the annual budget meeting rather than the annual town meeting as prescribed in said section. The budget-making authority, the legislative body and the officials and departments of [any complying] each municipality having a board of finance created under a special act shall thereafter severally exercise the powers and discharge the duties imposed upon them under such special act, including the holding of public hearings required therein, in connection with the annual budget meeting rather than the annual town meeting and upon dates set forth in the vote in compliance with the provisions of this chapter, such dates having the same relation to the annual budget meeting as the dates fixed in such special act have to the annual town meeting, with like force and effect as though fixed by the special act.

Sec. 7. Section 7-389 of the general statutes is repealed and the following is substituted in lieu thereof: [Any municipality proposing a change in] Each municipality changing its fiscal year [to comply] in compliance with the provisions of this chapter may create a surplus in its general fund for the specific purpose of financing such a change. An amount may be included in its budget for this purpose, subject to the same approval required for any other budget item, and for that purpose it may lay a tax not exceeding five mills.

Sec. 8. Section 7-390 of the general statutes is repealed and the following is substituted in lieu thereof: Each municipality, upon adopting the [provisions of this chapter] uniform fiscal year shall publish, as provided in section 7-344, a budget statement which shall show, in addition to the items set forth in said section 7-344, (1) an estimate of the receipts and expenditures of the year during which the budget is being prepared, (2) a statement of the actual receipts and expenditures of the year prior to the year in which the budget is being prepared and (3) an estimate of the receipts and expenditures for the ensuing year. Each such municipality shall absorb any deficit which exists at the beginning of the fiscal year in which the budget is being prepared.

Sec. 9. Section 7-148 of the 1969 supplement to the general statutes is repealed and the following is substituted in lieu thereof: Any town, city or borough, in addition to such powers as it has under the provisions of the statutes or by any special act, may, by ordinance: [Change the fiscal year of such municipality or any department thereof, except that no further change in its fiscal year shall be made by any municipality complying with the provisions of chapter 110;] Establish and maintain a budget system; make rules concerning publication of notices; make regulations concerning auctions; regulate and license mechanical rides of an amusement nature;

accept gifts, devises and bequests and assume trusts for the benefit of its inhabitants in connection with such gifts, devises or bequests; provide for the manner in which its contracts involving unusual expenditures shall be made; create a sinking fund or other special funds; provide for the temporary borrowing of money; control the excavation of the highways and streets maintained by it; make rules relating to the regulation of traffic and the construction of buildings and the maintenance of safe and sanitary housing, provided, in a town which has within its limits any incorporated city or borough, the rules made by such town with reference to regulation of traffic or construction of buildings and the maintenance of safe and sanitary housing shall, within the limits of such city or borough, be superseded by the rules or ordinances of such city or borough with reference thereto; provide for improvement of waterfronts by a board, commission or otherwise and make appropriations therefor; regulate loitering on public property and private property with the permission of the owner thereof; provide for entertainments, concerts and celebrations and make appropriations therefor; establish and maintain and conduct, by a board, commission or otherwise, parks, playgrounds, baths, swimming pools, gymnasiums, recreation places and public gardens and make appropriations therefor; lay out, construct, maintain, operate, alter, extend and discontinue sewer and drainage systems and sewage disposal plants; enter into or upon any land for the purpose of correcting the

flow of surface water through water courses which prevent or may tend to prevent the free discharge of municipal highway surface water through said courses and make appropriations therefor; except as otherwise provided by special act and except where there exists a local zoning commission, which commission is then so empowered, regulate and provide for the licensing of parked trailers, when located off the public highways, and trailer parks or mobile home parks and regulate the filling of, or removal of soil, loam, sand or gravel from, land not in public use in the whole or in specified districts of the town, city or borough and provide for the reestablishment of ground level and protection of the area by suitable cover. Regulations enacted by a local zoning commission pursuant to this section shall have the same effect and application as an ordinance enacted pursuant to this section. Any city or borough, and any town other than a town which has within its limits an incorporated city or borough, and any fire district located in a town which has within its limits an incorporated city or borough, in addition to such rights and powers as it has under the provisions of the statutes or by any special act, may make ordinances for the following purposes, and, when authorized by ordinances enacted in the manner provided

in section 7-157, may make appropriations for the objects hereinafter specified: To contract for the furnishing of water; to provide for police and fire protection, street lighting and the collection of ashes and garbage; to regulate the disposal of garbage, rubbish or waste material; to provide for the employment of nurses; to provide for the furnishing by the municipality, or any person, firm or corporation, of ambulance service; to provide for the medical care and treatment of children of the compulsory school age whose education may be retarded by reason of defective physical condition, and to establish and maintain free legal aid bureaus. Towns, cities, boroughs and fire districts not otherwise authorized to prescribe fines for the violation of ordinances may provide for the imposing of fines not to exceed one hundred dollars for the violation of any ordinance by them made under authority of the provisions of this chapter.

Sec. 10. This act shall take effect July 1, 1971.

STATEMENT OF PURPOSE: To require all municipalities to adopt the uniform fiscal year, running from July 1 to June 30. Such a change would place all levels of government on the same budget calendar and would simplify the implementation of financial assistance programs.