

Section 8.

At any annual meeting or adjourned annual meeting of the Association upon notice to all members of said Association by posting a notice signed by the chairman or by any four members of the governing board, at least ten days before the date of such meeting, designating the time and place thereof, the Association may by a majority vote of the eligible voters present at such meeting, adopt the basis of its assessment on all real property within the limits of said Association to correspond to the assessment values of the property as shown on the tax list of the town wherein such property is located and may adopt such method as the basis of assessment and thereupon may establish such rate of taxation for the ensuing year as such meeting may determine.

[When real estate so entered in the town list shall be located partly within and partly without the limits of said Association, and there shall be no distinct and separate value put by the assessors of the town upon the part lying within said Association the secretary of said Association shall assess the part within said Association in the proportion which the part within the Association shall bear to the whole tract or property so assessed, using his best judgment as to such value].

When the title to any property shall have changed before the time of laying any tax, such property shall be listed by the [secretary] tax collector in the name of the person owning it at the time of the laying of such tax. Said [secretary] tax collector shall provide the town assessment list [duly signed and sworn to by him,] to the treasurer [governing board] of said Association which shall calculate a mill rate that will cover the proposed annual budget of [revise such list, and, if such board shall find that the same fails to correspond with the assessment list of the town of East Lyme, or if said board shall find that there are any errors in the proportional valuation of such parts of any piece of property partly within and partly without the Association, said board shall correct the same and such list when so revised shall be adopted by said board and shall then be and constitute the assessment list to] the Association [once received].

Any person claiming to be aggrieved by the property tax assessment [doings of the secretary of said board or said board in preparing such list, shall have the right of appeal for relief to the Town of East Lyme or the superior court as is provided by the general statutes for such appeals [from boards of relief to the superior court].

Said board of governors shall prepare and submit to said Association at each annual meeting a budget and recommend a tax for the purpose of and based on such budget upon the assessment list of the Association then last completed or next thereafter to be completed, which budget and tax rate shall be sent to all members of the Association and noticed to the members [posted on the sign post of said Association] not less [then] than five days before such annual meeting. The tax rate of said Association shall not exceed eight mils.

Said Association at any annual meeting shall have the power to increase or decrease such budget and rate of taxation recommended by said board of governors. The rate of taxation so recommended by said board of governors shall be final unless increased or decreased by the Association at such annual meeting. The tax so laid shall be collected by the [treasurer or by any] tax collector or any person specially appointed by the governing board for the purpose, and a rate book shall be prepared and signed by the [secretary] tax collector of said board within such time and in such manner as may be directed by said board, and warrants shall be used for the collection of money due on such rate bill pursuant to the provisions of section 1208 of the general statutes currently codified as Conn.Gen.Stat. §12-30 and as the same may be amended, amended and restated, supplemented, or reclassified from time to time.

Said Association shall have the power to determine all other matters pertaining to the levy or collection of such tax, written notice of the rate of such tax and the amount thereof, or of the assessment apportioned to each member of the Association, shall be sent by [treasurer or] the tax collector or any person specially appointed by the governing board for that purpose to each member of the Association before July 1 in each year, on which date such tax shall be due and payable and in the manner stated therein, and if such tax shall not be paid when due, it shall bear interest at the rate provided for in the Connecticut General Statutes. The [treasurer or other] tax collector or any person specially appointed by the governing board for the purpose shall have all the powers of collectors of town taxes and shall be accountable to the governing board in the same manner as town collectors are accountable to selectmen. Such tax or assessment shall be a lien upon the property upon which it shall be laid and may be collected by suit in the name of the Association by foreclosure of such lien or in such manner as town taxes may be collected. Such lien may be continued by certificates which shall be recorded in the land records of the town or towns in which it is located, pursuant to the provisions of the general statutes relating to the continuance of tax lien. (Amended, special Act 93, 1941 Session, General Assembly; Special Act 229, 1935 Session General Assembly; special Act 191, 1961 Session, General Assembly; amended, Annual Meeting, May 27, 2006; Amended August 26, 2021)