



# House of Representatives

General Assembly

**File No. 226**

February Session, 2000

Substitute House Bill No. 5760

*House of Representatives, March 24, 2000*

The Committee on Finance, Revenue and Bonding reported through REP. MCDONALD of the 148<sup>th</sup> Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

## ***An Act Authorizing Payment Of Special Property Taxes In Three Instalments In The Town Of Seymour.***

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

1 Section 1. The legislative body of the town of Seymour, upon  
2 approving any budget calling for the laying of a special tax on  
3 property, shall determine that any special tax shall be due and payable  
4 in a single instalment or in monthly instalments, provided the last  
5 instalment of any special tax shall be due and payable not later than  
6 fifteen days before the end of the fiscal year in which the first  
7 instalment is due and payable. Any special tax due in three instalments  
8 shall be paid as follows: (1) The first instalment shall be fifty per cent of  
9 the total tax amount, due and payable thirty days after the original  
10 date of billing of such special tax, (2) the second instalment shall be  
11 twenty-five per cent of the original tax amount, due and payable sixty  
12 days after the original date of billing of such special tax, and (3) the  
13 third and final instalment shall be twenty-five per cent of the original

14 tax amount, due and payable ninety days after the original billing date  
15 of such special tax.

16 Sec. 2. This act shall take effect from its passage and shall be  
17 applicable to assessment years commencing October 1, 1999.

**PD Committee Vote:** Yea 16 Nay 0 JFS C/R FIN

**FIN Committee Vote:** Yea 39 Nay 0 JF

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

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**OFA Fiscal Note**

**State Impact:** None

**Affected Agencies:** None

**Municipal Impact:** Minimal Revenue Impact, Town of Seymour

**Explanation**

**Municipal Impact:**

The Town of Seymour would experience a delay in collections if they decided to collect special tax payments in monthly installments rather than in one payment.

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**OLR Bill Analysis**

sHB 5760

***AN ACT AUTHORIZING PAYMENT OF SPECIAL PROPERTY TAXES IN THREE INSTALMENTS IN THE TOWN OF SEYMOUR.***

The Office of Legislative Research does not analyze special acts.