



General Assembly

February Session, 2000

***Raised Bill No. 5760***

LCO No. 1972

Referred to Committee on Planning and Development

Introduced by:  
(PD)

***An Act Concerning Payment Of Special Property Taxes By Monthly Instalments.***

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

1       The legislative body of each municipality, upon approving any  
2       budget calling for the laying of a tax on property, shall determine  
3       whether such tax shall be due and payable in a single instalment or in  
4       two semiannual instalments or in four quarterly instalments and shall,  
5       unless otherwise provided by law, designate the date or dates on  
6       which such instalment or instalments shall be due and payable, subject  
7       to the provisions of section 7-383, in any municipality in compliance  
8       with requirements concerning the uniform fiscal year under chapter  
9       110; provided the last instalment of any such tax shall be due and  
10      payable not later than forty-five days before the end of the fiscal year  
11      in which the first instalment thereof is due and payable, and provided  
12      any special tax shall be due and payable in a single instalment or in  
13      monthly instalments. In case of failure of the legislative body to  
14      determine when such tax shall be due and payable or whenever the  
15      date on which such tax shall be due and payable has been determined,  
16      however, (1) the preparation and mailing of rate bills for such tax is

17 delayed until after the date such tax is due or (2) such tax is not  
18 applicable to certain property until after the date such tax is due, such  
19 tax shall be due and payable, with respect to all property or property  
20 which becomes subject to tax after the date such tax is due, whichever  
21 is applicable, not later than thirty days following the date on which  
22 rate bills for such tax are mailed or handed to persons liable therefor.  
23 Except as otherwise provided by law, the several instalments of a tax  
24 due in two or four instalments or in monthly instalments shall be  
25 equal, but any taxpayer may pay two or more of such instalments  
26 when the first is due.

***Statement of Purpose:***

To authorize monthly instalments when a municipality levies a special property tax in the case of a fiscal emergency.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*