



# House of Representatives

General Assembly

**File No. 534**

February Session, 2002

Substitute House Bill No. 5673

*House of Representatives, April 17, 2002*

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

## ***AN ACT CONCERNING MUNICIPAL POWERS TO CORRECT ERRORS RELATED TO DELINQUENT PROPERTY TAXES.***

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

1 Section 1. Section 12-60 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective from passage*):

3 Any clerical omission or mistake in the assessment of taxes may be  
4 corrected according to the fact by the assessors or board of assessment  
5 appeals, not later than three years following the tax due date relative  
6 to which such omission or mistake occurred, and the tax shall be levied  
7 and collected according to such corrected assessment, except that if  
8 such omission or mistake is not discovered within three years  
9 following the tax due date, such omission or mistake may be corrected  
10 by the assessor or board of assessment appeals not later than three  
11 years after the date of the discovery of such omission or mistake. In the  
12 event that the issuance of a certificate of correction results in an

13 increase to the assessment list of any person, written notice of such  
14 increase shall be sent to such person's last-known address by the  
15 assessor or board of assessment appeals within ten days immediately  
16 following the date such correction is made. Such notice shall include,  
17 with respect to each assessment list corrected, the assessment prior to  
18 and after such increase and the reason for such increase. Any person  
19 claiming to be aggrieved by the action of the assessor under this  
20 section may appeal the doings of the assessor to the board of  
21 assessment appeals as otherwise provided in this chapter, provided  
22 such appeal shall be extended in time to the next succeeding board of  
23 assessment appeals if the meetings of such board for the grand list  
24 have passed. Any person intending to so appeal to the board of  
25 assessment appeals may indicate that taxes paid by him for any  
26 additional assessment added in accordance with this section, during  
27 the pendency of such appeal, are paid "under protest" and thereupon  
28 such person shall not be liable for any interest on the taxes based upon  
29 such additional assessment, provided (1) such person shall have paid  
30 not less than seventy-five per cent of the amount of such taxes within  
31 the time specified, or (2) the board of assessment appeals reduces  
32 valuation or removes items of property from the list of such person so  
33 that there is no tax liability related to additional assessment.

34 Sec. 2. Section 12-129 of the general statutes is repealed and the  
35 following is substituted in lieu thereof (*Effective from passage*):

36 Any person, firm or corporation who pays any property tax in  
37 excess of the principal of such tax as entered in the rate book of the tax  
38 collector and covered by his warrant therein, or in excess of the legal  
39 interest, penalty or fees pertaining to such tax, or who pays a tax from  
40 which the payor is by statute exempt and entitled to an abatement, or  
41 who, by reason of a clerical error on the part of the assessor or board of  
42 assessment appeals, pays a tax in excess of that which should have  
43 been assessed against his property, or who is entitled to a refund  
44 because of the issuance of a certificate of correction, may make  
45 application in writing to the collector of taxes for the refund of such  
46 amount. Such application shall be made not later than (1) three years

47 from the date such tax was due, (2) in the case of a clerical error on the  
 48 part of the assessor or board of assessment appeals, three years from  
 49 the date of its correction under section 12-60, as amended by this act,  
 50 or [(2)] (3) such extended deadline as the municipality may, by  
 51 ordinance, establish. Such application shall contain a recital of the facts  
 52 and shall state the amount of the refund requested. The collector shall,  
 53 after examination of such application, refer the same, with his  
 54 recommendations thereon, to the board of selectmen in a town or to  
 55 the corresponding authority in any other municipality, and shall  
 56 certify to the amount of refund, if any, to which the applicant is  
 57 entitled. Upon receipt of such application and certification, the  
 58 selectmen or such other authority shall draw an order upon the  
 59 treasurer in favor of such applicant for the amount of refund so  
 60 certified. Any action taken by such selectmen or such other authority  
 61 shall be a matter of record, and the tax collector shall be notified in  
 62 writing of such action. Upon receipt of notice of such action, the  
 63 collector shall make in his rate book a notation which will date,  
 64 describe and identify each such transaction. Each tax collector shall, at  
 65 the end of each fiscal year, prepare a statement showing the amount of  
 66 each such refund, to whom made and the reason therefor. Such  
 67 statement shall be published in the annual report of the municipality  
 68 or filed in the town clerk's office within sixty days of the end of the  
 69 fiscal year. Nothing in this section shall be construed to allow a refund  
 70 based upon an error of judgment by the assessors. Notwithstanding  
 71 the provisions of this section, the legislative body of a municipality  
 72 may, by ordinance, authorize the tax collector to retain payments in  
 73 excess of the amount due provided the amount of the excess payment  
 74 is less than five dollars.

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>

**FIN**      *Joint Favorable Subst.*

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

**Municipal Impact:** Minimal

**Explanation**

Any impact to municipalities is expected to be minimal since the number of cases regarding refund of tax overpayments for corrections of errors and omissions in tax assessment discovered more than three years after the due date is expected to be very small.

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**OLR Bill Analysis**

sHB 5673

***AN ACT CONCERNING MUNICIPAL POWERS TO CORRECT ERRORS RELATED TO DELINQUENT PROPERTY TAXES***

**SUMMARY:**

This bill allows local assessors and boards of assessment appeals to correct clerical errors and omissions in tax assessments, and to refund any resulting tax overpayment, within three years after the errors are discovered, even if they are discovered more than three years after the tax due date. Under current law, the time limit for correcting errors is three years after the due date of the tax related to the error and the time limit for giving refunds is either three years after the tax due date or an extended deadline the municipality can, by ordinance, establish.

EFFECTIVE DATE: Upon passage

**COMMITTEE ACTION**

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 45    Nay 0