



General Assembly

February Session, 2002

Raised Bill No. 5673

LCO No. 2317

Referred to Committee on Finance, Revenue and Bonding

Introduced by:
(FIN)

**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 Section 12-60 of the general statutes is repealed and the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. If such omission
8 or mistake is such that it is not discovered within three years following
9 the tax due date, such omission or mistake may be corrected by the
10 assessor or board of assessment appeals not later than three years after
11 the discovery of such omission or mistake. In the event that the
12 issuance of a certificate of correction results in an increase to the
13 assessment list of any person, written notice of such increase shall be
14 sent to such person's last-known address by the assessor or board of
15 assessment appeals within ten days immediately following the date
16 such correction is made. Such notice shall include, with respect to each

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

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

Statement of Purpose:

To allow correction of errors in the assessment of taxes within three years of the discovery of the error.

[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.]