



**House Bill No. 6080**

**Public Act No. 07-99**

***AN ACT CONCERNING CLARIFICATION OF THE PERIOD OF TIME BETWEEN THE REAL ESTATE PROPERTY TAX DUE DATE AND THE LAPSING OF THE SILENT LIEN PROVIDED IN STATUTE.***

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

Section 1. Section 12-172 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2007, and applicable to liens filed on or after October 1, 2007*):

The interest of each person in each item of real estate, which has been legally set in his assessment list, shall be subject to a lien for that part of his taxes laid upon the valuation of such interest, as found in such list when finally completed, as such part may be increased by interest, fees and charges, and a lien for any obligation to make a payment in lieu of any such taxes, as defined in section 12-171. Such lien, unless otherwise specially provided by law, shall exist from the first day of October or other assessment date of the municipality in the year previous to that in which such tax, or the first installment thereof, became due until [one year] two years after such tax or first installment thereof became due and, during its existence, shall take precedence of all transfers and encumbrances in any manner affecting such interest in such item, or any part of it. Such lien, during its existence, may be enforced by levy and sale of such real estate if such

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person has complete title thereto or of his interest in such real estate if he does not have complete title thereto. No sale of real estate for taxes or foreclosure of any lien shall divest the estate sold of any existing lien for other taxes.

Approved June 11, 2007