



# House of Representatives

General Assembly

**File No. 632**

January Session, 2007

Substitute House Bill No. 5069

*House of Representatives, April 30, 2007*

The Committee on Judiciary reported through REP. LAWLOR of the 99th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

***AN ACT CONCERNING THE COLLECTION OF MUNICIPAL WATER AND SANITATION CHARGES THROUGH THE USE OF TAX WARRANTS.***

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

1 Section 1. Subsection (b) of section 7-239 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July*  
3 *1, 2007*):

4 (b) If any rates or charges established pursuant to this section are  
5 not paid within thirty days after the due date, demand for such rates  
6 or charges may be made on the owner of the premises served in the  
7 manner provided in subsection (a) of section 12-155, as amended by  
8 this act, and thereafter an alias tax warrant may be issued in the  
9 manner provided in sections 12-135 and 12-162, as amended by this  
10 act. The rates or charges established pursuant to this section, if not  
11 paid when due, shall constitute a lien upon the premises served and a  
12 charge against the [owners] owner thereof, which lien and charge shall  
13 bear interest at the same rate as would unpaid taxes. Such a lien not

14 released of record prior to October 1, 1993, shall not continue for more  
15 than one year unless the superintendent of the waterworks system has  
16 filed a certificate of continuation of the lien in the manner provided  
17 under section 12-174 for the continuance of tax liens, and when so  
18 continued shall be valid for fifteen years. A lien described in this  
19 section shall take precedence over all other liens or encumbrances  
20 except taxes and may be foreclosed against the lot or building served  
21 in the same manner as a lien for taxes.

22 Sec. 2. Section 12-135 of the general statutes is repealed and the  
23 following is substituted in lieu thereof (*Effective July 1, 2007*):

24 (a) Any collector of taxes, and any state marshal or constable  
25 authorized by such collector, shall, during their respective terms of  
26 office, have authority to collect any taxes and any water or sanitation  
27 charges due the municipality served by such collector for which a  
28 proper warrant and a proper alias tax warrant, in the case of the  
29 deputized officer, have been issued. Such alias tax warrant may be  
30 executed by any officer above named in any part of the state, and the  
31 collector in person may demand and collect taxes or water or  
32 sanitation charges in any part of the state on a proper warrant. Any  
33 such state marshal or constable so authorized who executes such an  
34 alias tax warrant outside of such state marshal's or constable's precinct  
35 shall be entitled to collect from the person owing the tax or the water  
36 or sanitation charges the fees allowed by law, except that the minimum  
37 total fees shall be five dollars and the maximum total fees shall be  
38 fifteen dollars for each alias tax warrant so executed. For the purposes  
39 of this subsection, "water or sanitation charges" means (1) any rates or  
40 charges established pursuant to section 7-239, as amended by this act,  
41 or (2) any charges imposed by a municipality for the collection and  
42 disposal of garbage, trash, rubbish, waste material and ashes.

43 (b) Upon the expiration of the collector's term of office, [said] such  
44 collector shall deliver to his or her immediate successor in office the  
45 rate bills not fully collected and such successor shall have authority to  
46 collect the taxes due thereon. Any person who fails to deliver such rate

47 bills to such person's immediate successor within ten days from the  
48 qualification of such successor shall be fined not more than two  
49 hundred dollars or imprisoned not more than six months, or both.

50 [(b)] (c) When any collector, after having settled his or her rate bill  
51 with the proper officers, dies before completing the collection of the  
52 tax, [his] such collector's executor or administrator may, within six  
53 years after his or her decease, recover the amount uncollected from  
54 those liable to pay the same, with interest thereon.

55 Sec. 3. Section 12-155 of the general statutes is repealed and the  
56 following is substituted in lieu thereof (*Effective July 1, 2007*):

57 (a) If any person fails to pay any tax, or fails to pay any water or  
58 sanitation charges within thirty days after the due date, the collector or  
59 [his] the collector's duly appointed agent shall make personal demand  
60 of [him] such person therefor or leave written demand at [his] such  
61 person's usual place of abode or deposit in some post office a written  
62 demand for such tax or such water or sanitation charges, postage  
63 prepaid, addressed to such person at [his] such person's last-known  
64 place of residence. [or, if] If such person is a corporation, limited  
65 partnership or other legal entity, such [notice] written demand may be  
66 sent to any person upon whom process may be served to initiate a civil  
67 action against such corporation, limited partnership or entity.

68 (b) After demand has been made in the manner provided in  
69 subsection (a) of this section, the collector may (1) levy for [such] any  
70 unpaid tax or any unpaid water or sanitation charges on any goods  
71 and chattels of such person and post and sell [them] such goods and  
72 chattels in the manner provided in case of executions, [he may] or (2)  
73 enforce by levy and sale any lien upon real estate for [such taxes] any  
74 unpaid tax or [he may] levy upon and sell such interest of such person  
75 in any real estate as exists at the date of the levy for such tax.

76 (c) For the purposes of this section, "water or sanitation charges"  
77 means (1) any rates or charges established pursuant to section 7-239, as  
78 amended by this act, or (2) any charges imposed by a municipality for

79 the collection and disposal of garbage, trash, rubbish, waste material  
80 and ashes.

81 Sec. 4. Section 12-162 of the general statutes is repealed and the  
82 following is substituted in lieu thereof (*Effective July 1, 2007*):

83 (a) Any collector of taxes, in the execution of tax warrants, shall  
84 have the same authority as state marshals have in executing the duties  
85 of their office, and any constable or other officer authorized to serve  
86 any civil process may serve a warrant for the collection of any tax  
87 assessed or any water or sanitation charges imposed, and the officer  
88 shall have the same authority as the collector concerning taxes or water  
89 or sanitation charges committed to such officer for collection.

90 (b) [Upon] (1) Except as provided in subdivision (2) of this  
91 subsection, upon the nonpayment of any property tax or any water or  
92 sanitation charges when due, demand having been made therefor as  
93 prescribed by law for the collection of such tax or such water or  
94 sanitation charges, an alias tax warrant may be issued by the tax  
95 collector, which may be in the following form:

96 "To a state marshal of the County of ..., or any constable of the  
97 Town of .... Greeting: By authority of the state of Connecticut you are  
98 hereby commanded to collect forthwith from ... of ... the sum of ...  
99 dollars, the same being the amount of a tax or water or sanitation  
100 charges, with interest or penalty and charges which have accumulated  
101 thereon, which tax was levied or which water or sanitation charges  
102 were imposed by (insert name of town, city or municipality laying the  
103 tax or imposing the water or sanitation charges) upon (insert the real  
104 estate, personal property, or both, as the case may be,) of said ... as of  
105 the ... day of ..... (In like manner insert the amount of any other  
106 property tax or other water or sanitation charges which may have been  
107 levied or imposed in any other year, including interest or penalty and  
108 charges which have accumulated thereon). In default of payment of  
109 said amount you are hereby commanded to levy for said tax or taxes  
110 or such water or sanitation charges, including interest, penalty and  
111 charges, hereinafter referred to as the amount due on such execution,

112 upon any goods and chattels of such person and dispose of the same as  
113 the law directs, notwithstanding the provisions of subsection (j) of  
114 section 52-352b, and, after having satisfied the amount due on such  
115 execution, return the surplus, if any, to him; or, except as otherwise  
116 provided in section 12-162, you are to levy upon the real estate of such  
117 person and sell such real property pursuant to [the provisions of]  
118 section 12-157, to pay the amount due on such execution; or you shall  
119 make demand upon the main office of any [banking] financial  
120 institution indebted to such person, subject to the provisions of section  
121 52-367a or 52-367b, as if judgment for the amount due on such  
122 execution had been entered, for that portion of any type of deposit to  
123 the credit of or property held for such person, not exceeding in total  
124 value the amount due on such execution; or you are to garnishee the  
125 wages due such person from any employer, in the same manner as if a  
126 wage execution therefor had been entered, in accordance with section  
127 52-361a.

128 Dated at .... this .... day of .... A.D. 20.., Tax Collector."

129 (2) Notwithstanding any provision of the general statutes, an alias  
130 tax warrant shall not be issued by a tax collector to levy upon the real  
131 estate of any person and sell such real estate pursuant to section 12-157  
132 solely for the purpose of collecting any water or sanitation charges.

133 (c) Any officer serving an alias tax warrant pursuant to this section  
134 shall make return to the collector of such officer's actions thereon  
135 within ten days of the completion of such service and shall be entitled  
136 to collect from such person the fees allowed by law for serving  
137 executions issued by any court. Any state marshal or constable,  
138 authorized as provided in this section, who executes such warrant and  
139 collects any delinquent municipal taxes or water or sanitation charges  
140 as a result thereof shall receive, in addition to expenses otherwise  
141 allowed, a percentage of the taxes or the water or sanitation charges  
142 collected pursuant to such warrant, calculated at the rate applicable for  
143 the levy of an execution as provided in section 52-261. The minimum  
144 fee for such service shall be thirty dollars. Any officer unable to serve

145 such warrant shall, within sixty days after the date of issuance, return  
146 such warrant to the collector and in writing state the reason it was not  
147 served.

148 (d) For the purposes of this section, "water or sanitation charges"  
149 means (1) any rates or charges established pursuant to section 7-239, as  
150 amended by this act, or (2) any charges imposed by a municipality for  
151 the collection and disposal of garbage, trash, rubbish, waste material  
152 and ashes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2007	7-239(b)
Sec. 2	July 1, 2007	12-135
Sec. 3	July 1, 2007	12-155
Sec. 4	July 1, 2007	12-162

**JUD** 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 chamber thereof for any purpose:

**OFA Fiscal Note**

**State Impact:** None

**Municipal Impact:**

Municipalities	Effect	FY 08 \$	FY 09 \$
Various Municipalities	Revenue Gain	See Below	See Below

**Explanation**

The bill allows the issuance of tax warrants to collect delinquent municipal water or sanitation charges in the same manner as for collecting delinquent property taxes. This is expected to make it easier to collect unpaid fees for water, sewer, and sanitation services, which is likely to result in a revenue gain to municipalities including local water pollution control authorities.

**The Out Years**

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

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**OLR Bill Analysis****sHB 5069*****AN ACT CONCERNING THE COLLECTION OF MUNICIPAL WATER AND SANITATION CHARGES THROUGH THE USE OF TAX WARRANTS.*****SUMMARY:**

This bill authorizes tax collectors to use alias tax warrants to collect unpaid municipal water or sanitation charges in the same manner as for collecting unpaid taxes. The bill applies to rates or charges by a municipal waterworks system or for collecting and disposing of garbage, trash, rubbish, waste material, or ashes. The bill prohibits a tax collector from issuing an alias tax warrant against real estate to sell the real estate solely to collect water or sanitation charges.

Under the bill, if municipal waterworks rates or charges are not paid within 30 days after their due date, the tax collector can demand payment in the same manner as with unpaid taxes and can then issue an alias tax warrant for them. As under current law, when these rates and charges are not paid, they are a lien on the premises served and a charge against the owner.

EFFECTIVE DATE: July 1, 2007

**COMMITTEE ACTION**

Judiciary Committee

Joint Favorable Substitute

Yea 41 Nay 0 (04/12/2007)