



House of Representatives

File No. 849

General Assembly

January Session, 2007

(Reprint of File No. 324)

House Bill No. 6080
As Amended by House Amendment
Schedule "A"

Approved by the Legislative Commissioner
May 18, 2007

***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:

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 Section 12-172 of the general statutes is repealed and the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

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

15 precedence of all transfers and encumbrances in any manner affecting
16 such interest in such item, or any part of it. Such lien, during its
17 existence, may be enforced by levy and sale of such real estate if such
18 person has complete title thereto or of his interest in such real estate if
19 he does not have complete title thereto. No sale of real estate for taxes
20 or foreclosure of any lien shall divest the estate sold of any existing lien
21 for other taxes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007, and applicable to liens filed on or after October 1, 2007</i>	12-172

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: None

Explanation

The bill is not anticipated to result in any fiscal impact to municipalities.

House "A" changed the effective date of the original bill and does not result in a fiscal impact.

The Out Years

State Impact: None

Municipal Impact: None

OLR Bill Analysis**HB 6080 (as amended by House "A")******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.*****SUMMARY:**

This bill increases, from one to two years after property tax becomes due on real property, the time period that a municipality has a "silent (unrecorded) lien" on the property under CGS § 12-272 for the taxes. It thus makes this provision consistent with CGS § 12-275, which gives a tax collector two years from the tax due date to file a certificate on the land records to continue the lien.

*House Amendment "A" specifies that the bill applies to liens filed on or after October 1, 2007.

EFFECTIVE DATE: October 1, 2007, and applicable to liens filed on or after that date.

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable

Yea 20 Nay 0 (03/19/2007)

Finance, Revenue and Bonding Committee

Joint Favorable

Yea 53 Nay 0 (05/01/2007)