



General Assembly

January Session, 2007

**Committee Bill No. 5069**

LCO No. 4164

\*04164HB05069JUD\*

Referred to Committee on Judiciary

Introduced by:  
(JUD)

**AN ACT CONCERNING THE COLLECTION OF MUNICIPAL WATER,  
SEWER 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2 repealed and the following is substituted in lieu thereof (*Effective July*  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 thereof, which lien and charge shall bear  
13 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. Subsection (a) of section 7-254 of the general statutes is  
23 repealed and the following is substituted in lieu thereof (*Effective July*  
24 *1, 2007*):

25 (a) Any assessment of benefits, or any installment thereof, not paid  
26 within thirty days after the due date, shall be delinquent and shall be  
27 subject to interest from such due date at the interest rate and in the  
28 manner provided by the general statutes for delinquent property taxes.  
29 Each addition of interest shall be collectible as a part of such  
30 assessment. Demand for any such delinquent assessment, or  
31 installment thereof, may be made on the owner of the benefited  
32 property in the manner provided in subsection (a) of section 12-155, as  
33 amended by this act, and thereafter an alias tax warrant may be issued  
34 in the manner provided in sections 12-135 and 12-162, as amended by  
35 this act.

36 Sec. 3. Subsection (a) of section 7-258 of the general statutes is  
37 repealed and the following is substituted in lieu thereof (*Effective July*  
38 *1, 2007*):

39 (a) Any charge for connection with or for the use of a sewerage  
40 system, not paid within thirty days of the due date, shall thereupon be  
41 delinquent and shall bear interest from the due date at the rate and in  
42 the manner provided by the general statutes for delinquent property  
43 taxes. Each addition of interest shall be collectible as a part of such  
44 connection or use charge. Demand for any such delinquent connection  
45 or use charge may be made on the owner of the real estate against  
46 which such charge was levied in the manner provided in subsection (a)  
47 of section 12-155, as amended by this act, and thereafter an alias tax

48 warrant may be issued in the manner provided in sections 12-135 and  
49 12-162, as amended by this act. Any such unpaid connection or use  
50 charge shall constitute a lien upon the real estate against which such  
51 charge was levied from the date it became delinquent. Each such lien  
52 may be continued, recorded and released in the manner provided by  
53 the general statutes for continuing, recording and releasing property  
54 tax liens. Each such lien shall take precedence over all other liens and  
55 encumbrances except taxes and may be foreclosed in the same manner  
56 as a lien for property taxes. The municipality may by ordinance  
57 designate the tax collector or any other person as collector of sewerage  
58 system connection and use charges and such collector of sewerage  
59 system connection and use charges may collect such charges in  
60 accordance with the provisions of the general statutes for the collection  
61 of property taxes. The municipality may recover any such charges in a  
62 civil action against any person liable therefor. For the purpose of  
63 establishing or revising such connection or use charges and for the  
64 purpose of collecting such charges, any municipality may enter into  
65 agreements with any water company or municipal water department  
66 furnishing water in such municipality for the purchase from such  
67 water company or municipal water department of information or  
68 services and such agreement may designate such water company or  
69 municipal water department as a billing or collecting agent of the  
70 collector of sewerage system connection and use charges in the  
71 municipality. Any water company or municipal water department  
72 may enter into and fulfill any such agreements and may utilize for the  
73 collection of such charges any of the methods utilized by it for the  
74 collection of its water charges.

75 Sec. 4. (NEW) (*Effective July 1, 2007*) If any charge imposed by a  
76 municipality for the collection and disposal of garbage, trash, rubbish,  
77 waste material and ashes is not paid within thirty days after the due  
78 date, demand for such charge may be made on the owner of the real  
79 estate against which such charge was levied in the manner provided in  
80 subsection (a) of section 12-155 of the general statutes, as amended by  
81 this act, and thereafter an alias tax warrant may be issued in the

82 manner provided in sections 12-135 and 12-162 of the general statutes,  
83 as amended by this act. For the purposes of this section, "municipality"  
84 means any town, city, borough, consolidated town and city,  
85 consolidated town and borough or district, as defined in section 7-324  
86 of the general statutes.

87 Sec. 5. Section 12-135 of the general statutes is repealed and the  
88 following is substituted in lieu thereof (*Effective July 1, 2007*):

89 (a) For the purposes of this section, "tax" includes any municipal  
90 water rates or charges, sewerage assessments or installments thereof,  
91 sewerage connection or use charges and charges for the collection and  
92 disposal of garbage, trash, rubbish, waste material and ashes.

93 [(a)] (b) Any collector of taxes, and any state marshal or constable  
94 authorized by such collector, shall, during their respective terms of  
95 office, have authority to collect any taxes due the municipality served  
96 by such collector for which a proper warrant and a proper alias tax  
97 warrant, in the case of the deputized officer, have been issued. Such  
98 alias tax warrant may be executed by any officer above named in any  
99 part of the state, and the collector in person may demand and collect  
100 taxes in any part of the state on a proper warrant. Any such state  
101 marshal or constable so authorized who executes such an alias tax  
102 warrant outside of such marshal's or constable's precinct shall be  
103 entitled to collect from the person owing the tax the fees allowed by  
104 law, except that the minimum total fees shall be five dollars and the  
105 maximum total fees shall be fifteen dollars for each alias tax warrant so  
106 executed. Upon the expiration of the collector's term of office, [said]  
107 such collector shall deliver to his or her immediate successor in office  
108 the rate bills not fully collected and such successor shall have authority  
109 to collect the taxes due thereon. Any person who fails to deliver such  
110 rate bills to such person's immediate successor within ten days from  
111 the qualification of such successor shall be fined not more than two  
112 hundred dollars or imprisoned not more than six months, or both.

113 [(b)] (c) When any collector, after having settled his or her rate bill

114 with the proper officers, dies before completing the collection of the  
115 tax, [his] such collector's executor or administrator may, within six  
116 years after his or her decease, recover the amount uncollected from  
117 those liable to pay the same, with interest thereon.

118 Sec. 6. Section 12-155 of the general statutes is repealed and the  
119 following is substituted in lieu thereof (*Effective July 1, 2007*):

120 (a) If any person fails to pay any tax, the collector or [his] the  
121 collector's duly appointed agent shall make personal demand of [him]  
122 such person therefor or leave written demand at [his] such person's  
123 usual place of abode or deposit in some post office a written demand  
124 for such tax, postage prepaid, addressed to such person at [his] such  
125 person's last-known place of residence. [or, if] If such person is a  
126 corporation, limited partnership or other legal entity, such [notice]  
127 written demand may be sent to any person upon whom process may  
128 be served to initiate a civil action against such corporation, limited  
129 partnership or entity. For the purposes of this subsection, "tax"  
130 includes any municipal water rates or charges, sewerage assessments  
131 or installments thereof, sewerage connection or use charges and  
132 charges for the collection and disposal of garbage, trash, rubbish,  
133 waste material and ashes.

134 (b) After demand has been made in the manner provided in  
135 subsection (a) of this section, the collector may (1) levy for [such] any  
136 unpaid tax on any goods and chattels of such person and post and sell  
137 [them] such goods and chattels in the manner provided in case of  
138 executions, [he may] (2) enforce by levy and sale any lien upon real  
139 estate for such [taxes] tax, or [he may] (3) levy upon and sell such  
140 interest of such person in any real estate as exists at the date of the  
141 levy.

142 Sec. 7. Section 12-162 of the general statutes is repealed and the  
143 following is substituted in lieu thereof (*Effective July 1, 2007*):

144 (a) For the purposes of this section, "tax" or "property tax" includes

145 any municipal water rates or charges, sewerage assessments or  
146 installments thereof, sewerage connection or use charges and charges  
147 for the collection and disposal of garbage, trash, rubbish, waste  
148 material and ashes.

149 [(a)] (b) Any collector of taxes, in the execution of tax warrants, shall  
150 have the same authority as state marshals have in executing the duties  
151 of their office, and any constable or other officer authorized to serve  
152 any civil process may serve a warrant for the collection of any tax  
153 assessed, and the officer shall have the same authority as the collector  
154 concerning taxes committed to such officer for collection.

155 [(b)] (c) Upon the nonpayment of any property tax when due,  
156 demand having been made therefor as prescribed by law for the  
157 collection of such tax, an alias tax warrant may be issued by the tax  
158 collector, which may be in the following form:

159 "To a state marshal of the County of ..., or any constable of the  
160 Town of .... Greeting: By authority of the state of Connecticut you are  
161 hereby commanded to collect forthwith from ... of ... the sum of ...  
162 dollars, the same being the amount of a tax with interest or penalty  
163 and charges which have accumulated thereon, which tax was levied by  
164 (insert name of town, city or municipality laying the tax) upon (insert  
165 the real estate, personal property, or both, as the case may be,) of said  
166 ... as of the ... day of ..... (In like manner insert the amount of any other  
167 property tax which may have been levied in any other year, including  
168 interest or penalty and charges which have accumulated thereon). In  
169 default of payment of said amount you are hereby commanded to levy  
170 for said tax or taxes, including interest, penalty and charges,  
171 hereinafter referred to as the amount due on such execution, upon any  
172 goods and chattels of such person and dispose of the same as the law  
173 directs, notwithstanding the provisions of subsection (j) of section 52-  
174 352b, and, after having satisfied the amount due on such execution,  
175 return the surplus, if any, to him; or you are to levy upon the real  
176 estate of such person and sell such real property pursuant to the

177 provisions of section 12-157, to pay the amount due on such execution;  
 178 or you shall make demand upon the main office of any banking  
 179 institution indebted to such person, subject to the provisions of section  
 180 52-367a or 52-367b, as if judgment for the amount due on such  
 181 execution had been entered, for that portion of any type of deposit to  
 182 the credit of or property held for such person, not exceeding in total  
 183 value the amount due on such execution; or you are to garnishee the  
 184 wages due such person from any employer, in the same manner as if a  
 185 wage execution therefor had been entered, in accordance with section  
 186 52-361a.

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

188 [(c)] (d) Any officer serving an alias tax warrant pursuant to this  
 189 section shall make return to the collector of such officer's actions  
 190 thereon within ten days of the completion of such service and shall be  
 191 entitled to collect from such person the fees allowed by law for serving  
 192 executions issued by any court. Any state marshal or constable,  
 193 authorized as provided in this section, who executes such warrant and  
 194 collects any delinquent municipal taxes as a result thereof shall receive,  
 195 in addition to expenses otherwise allowed, a percentage of the taxes  
 196 collected pursuant to such warrant, calculated at the rate applicable for  
 197 the levy of an execution as provided in section 52-261. The minimum  
 198 fee for such service shall be thirty dollars. Any officer unable to serve  
 199 such warrant shall, within sixty days after the date of issuance, return  
 200 such warrant to the collector and in writing state the reason it was not  
 201 served.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2007</i>	7-239(b)
Sec. 2	<i>July 1, 2007</i>	7-254(a)
Sec. 3	<i>July 1, 2007</i>	7-258(a)
Sec. 4	<i>July 1, 2007</i>	New section
Sec. 5	<i>July 1, 2007</i>	12-135

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Sec. 6	<i>July 1, 2007</i>	12-155
Sec. 7	<i>July 1, 2007</i>	12-162

**Statement of Purpose:**

To facilitate the collection of municipal charges for water, sewer and sanitation service through the use of tax warrants.

*[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.]*

Co-Sponsors: REP. SERRA, 33rd Dist.

H.B. 5069