



General Assembly

Substitute Bill No. 5069

January Session, 2007

* _____ HB05069JUD__041307_____ *

**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2 repealed and the following is substituted in lieu thereof (*Effective July*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 Section 12-135 of the general statutes is repealed and the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	<i>July 1, 2007</i>	7-239(b)
Sec. 2	<i>July 1, 2007</i>	12-135
Sec. 3	<i>July 1, 2007</i>	12-155
Sec. 4	<i>July 1, 2007</i>	12-162

JUD *Joint Favorable Subst.*