



General Assembly

January Session, 2007

Proposed Bill No. 6080

LCO No. 2478

Referred to Committee on Planning and Development

Introduced by:
REP. RITTER, 38th Dist.

**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 That section 12-172 of the general statutes be amended to extend the
- 2 municipal tax lien from one year to two years.

Statement of Purpose:

To rectify an inconsistency in current law. Section 12-175 of the general statutes states that the tax collector has two years from the original due date of the real estate tax to file a certificate to continue a lien in the land records before the silent lien provided in section 12-172 of the general statutes expires. Section 12-172 of the general statutes states that the silent lien exists for a period of one year from the original due date of the real estate tax.