



General Assembly

January Session, 2007

Committee Bill No. 6080

LCO No. 5324

* HB06080FIN 050107 *

Referred to Committee on Planning and Development

Introduced by:
(PD)

**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 Section 12-172 of the general statutes is repealed and the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*):

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

16 existence, may be enforced by levy and sale of such real estate if such
17 person has complete title thereto or of his interest in such real estate if
18 he does not have complete title thereto. No sale of real estate for taxes
19 or foreclosure of any lien shall divest the estate sold of any existing lien
20 for other taxes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2007</i>	12-172

PD *Joint Favorable*

FIN *Joint Favorable*