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Connecticut Tax
Collectors' Association

I appreciate the opportunity to address you on Raised Bill No 373. My name is Patricia Monahan. I have had the privilege of serving the taxpayers of Killingly for twenty seven years and have been a member of the Connecticut Tax Collector's Association for the same. I am proud to be apart of an organization that prides itself in providing a fair an equitable system for the taxpayers of Connecticut.
I would like to address Raised S.B. No. 373 "AN ACT CONCERNING THE COLLECTION OF DELINQUENT PROPERTY TAXES ON MOTOR VEHICLES"
This bill proposes to cap interest on delinquent motor vehicle taxes at three years from the date such tax became delinquent unless, prior to the expiration of such three-year period, the collector mails or hands a statement of such tax and accrued interest thereon.
There have been cases where a taxpayer left the state and their postal forwarding may or may not have reached them. However, due to the effective collection tools municipalities have with the DMV the back taxes and interest had to be paid prior to registering any motor vehicles. As written this legislation appears to reflect correction for such an unpleasant personal experience with little reflection toward the broader ramifications and incentives it will create.
Realizing there are innocent victims CGS 12-145 allows the tax collector of a municipality to waive the interest on delinquent property taxes if the tax collector and the assessor, jointly, determine that the delinquency is attributable to an error by the municipality and is not the result of any action or failure on the part of the taxpayer. This illustrates a more improved system than arbitrarily allowing a Tax Collector to waive interest. If I understand this legislation properly, if a Tax Collector mails statements in September of year three the Collector would be obligated to waive interest for those folks that pay prior to the mailing of notice and not waive the interest for those that pay after I send the statements? While we have compassion for the taxpayer we must hold firm to our goal of providing a fair and equitable system for all.
Placing a cap on the accrued interest term is a greater incentive for neglectful taxpayer to stay delinquent when they know interest will not accrue after three years. It could become an administrative burden on the municipalities to prove that statements were mailed.
The second part of this legislation changes the enforceable period for a motor vehicle tax from fifteen years to six years after the due date of the tax. By reducing the collectible period from fifteen years to six years, it creates a large differential in taxes receivable the first year municipalities implement the proposed legislation, as well as costly software modifications. This also creates inconsistence in the enforceable period taxes are collectable.
I would be remiss if I did not try to protect the on time taxpayers who meet their tax obligations and account for 96% to 99% of our mutual constituents. These are the people who will supplement the cost of these waivers.

I hope that you can support me in opposing Raised Bill No. 373.

With Utmost Respect for your service to the citizens of Connecticut;

Patricia Monahan CCMC
Revenue Collector for the
Town of Killingly