



March 3, 2008

Senator Coleman, Representative Feltman and members of the Planning and Development Committee my name is William L. Donlin and I am the Collector of Revenue for the Town of Cheshire and Past President of the Connecticut Tax Collectors' Association Inc. I am writing to oppose Senate Bill 373.

Senate Bill 373 will cost municipalities hundreds of thousands of dollars in lost revenue. The effect of this bill is to stop the accrual of interest on all past due motor vehicle bills outstanding for more than six years. CGS 12-164 sets a fifteen-year limitation on the collection of property taxes.

Written testimony has been provided to the committee stating that the primary reason taxpayers fail to receive their motor vehicle tax bills is that they fail to change their registration address with the Department of Motor Vehicle when they move. CGS 14-17a requires a person holding a registration for a motor vehicle issued by the commissioner shall notify the commissioner within forty-eight hours of any change of his address.

I believe there is a different problem with this proposed legislation. I do not think the problem is the accrual of interest or the time period in which such delinquent tax may be collected. For me, the problem is how to resolve the delinquent property tax after the taxpayer has finally been notified that they have a delinquent property tax two, three or more years after the actual due date. Currently, an individual who after twenty-seven months from the date of assessment receives a collection notice on a motor vehicle account: they have no mechanism to resolve the property tax. Either they pay the bill, become upset with the Tax Collector because they are unable to resolve the property tax or ignore the collection effort. They cannot provide documentation to the Assessor that will allow an adjustment to the property tax due because Assessment statutes have established time limits. These limitations are inconsistent with the fifteen-year tax liability. CGS12-71c sets a time limit for an adjustment. CGS 12-57 has a time limit of not later than three years when questions pertain to tangible personal property.

If the time limits set in the Assessment statutes were removed and were corrected to be consistent with the fifteen-year property tax liability, constituents would be able to provide documentation at any time directly to the Assessor. The Assessor then would have the authority to adjust the property tax in question.

As written, I urge you to oppose Senate Bill 373.