



General Assembly

February Session, 2010

Raised Bill No. 491

LCO No. 2661

02661_____JUD

Referred to Committee on Judiciary

Introduced by:
(JUD)

AN ACT CONCERNING LIENS ON REAL PROPERTY RELATED TO TAXES, ASSESSMENTS AND CHARGES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2010*) (a) For the purposes of
2 this section, "tax collector" means the tax collector, treasurer or other
3 officer responsible for collecting any tax, assessment or charge on
4 behalf of (1) any local government, as defined in section 2-32b of the
5 general statutes; (2) a private or public waterworks system; (3) a
6 municipal special services district established under chapter 105a of
7 the general statutes; (4) a public water company, as defined in section
8 16-20 of the general statutes; (5) a regional water pollution authority;
9 (6) a municipal water pollution control authority; (7) a regional water
10 authority or regional sewer district established under an act of the
11 General Assembly; or (8) any other entity providing water or sewer
12 services.

13 (b) Each tax collector shall, not later than five business days after
14 receiving a written request from a person pursuant to this section,
15 furnish to the person a certificate of all taxes, assessments and charges
16 related to any parcel of real property specified in the request and

17 collected by the entity named in the request, which, as of the date of
18 the certificate, constitutes a lien on such real property. Such taxes,
19 assessments and charges include, but are not limited to, property taxes,
20 assessments, use charges and other charges due and payable to any
21 entity specified in subdivisions (1) to (8), inclusive, of subsection (a) of
22 this section. The certificate shall be itemized and shall indicate the
23 amounts payable as of the date of the certificate for all such taxes,
24 assessments and charges to the extent such amounts are fixed and
25 ascertained, and, if such amounts are not fixed or ascertainable as of
26 the date of the certificate, the certificate shall so indicate. The tax
27 collector of a municipality, as defined in section 4-124s of the general
28 statutes, shall charge twenty-five dollars for each certificate issued and
29 the money received shall be paid into the municipality's general fund,
30 and any other tax collector shall charge fifteen dollars for each
31 certificate issued and the money received shall be paid into the
32 respective entity's treasury. The certificate shall be in substantially the
33 following form:

T1 **LIEN CERTIFICATE**

T2

T3 Re: Address:

T4 Parcel ID:

T5 Record Owner as of October 1, (Current Tax Year)

T6

T7 Upon written application of, dated, and pursuant to this
T8 section, I certify from available information that all taxes,
T9 assessments and charges now due and payable, or not yet due and
T10 payable, to, which constitute a lien on the above-described real
T11 property as of the date of this certificate, are listed below:

T12

T13 Type: (e.g. real property, fire district, sewer, water)

T14 Assessment Date: October 1,

T15

T16 Assessment

T17	Taxes (Indicate if not yet fixed and ascertainable)	....
T18	Dates Due and Payable	....
T19	Payments Made	....
T20	Payments Due	....
T21	Interest and Penalties Due	....
T22	Lien Fees Due	....
T23		
T24	Type:	....
T25	Assessment Date: October 1,	
T26		
T27	Assessment	....
T28	Taxes (Indicate if not yet fixed and ascertainable)	....
T29	Dates Due and Payable	....
T30	Payments Made	....
T31	Payments Due	....
T32	Interest and Penalties Due	....
T33	Lien Fees Due	....
T34		
T35		.....
T36		Tax Collector (or authorized representative),
T37		Town/District/Other

34 (c) Notwithstanding any provision of the general statutes, upon the
35 recording of a certificate issued pursuant to this section in the land
36 records for the municipality in which the parcel of real property
37 specified in the certificate is located, such parcel of real property shall
38 be discharged from any lien for taxes, assessments or charges, or
39 portions thereof, which do not appear, but which should have
40 appeared, on such certificate as of the date of the certificate.

41 (d) Notwithstanding any provision of the general statutes, a
42 certificate issued under this section shall not affect the obligation of
43 any person liable for the payment of any tax, assessment or charge by
44 reason of being the owner of such parcel of real property at the time
45 such tax, assessment or charge became effective, except that the

46 issuance of a certificate under this section shall estop the entity whose
47 tax collector issued the certificate from pursuing payment of such tax,
48 assessment or charge from any other person.

49 (e) The requirement to provide a certificate under this section shall
50 be in addition to any other requirement to provide a certificate under
51 any provision of the general statutes or act of the General Assembly.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2010</i>	New section

Statement of Purpose:

To require towns, fire, sewer and other districts and other entities that provide water, sewerage and other services to provide a lien certificate that establishes the amount due as of the date of the certificate for the purpose of filing on the land records and discharging amounts not included in the certificate.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]