



General Assembly

January Session, 2011

Raised Bill No. 6260

LCO No. 2634

02634_____PD_

Referred to Committee on Planning and Development

Introduced by:
(PD)

AN ACT CONCERNING THE JEOPARDY COLLECTION OF TAXES.

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

1 Section 1. Section 12-163 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective from passage*):

3 If, between the assessment date and the tax due date, any tax
4 collector believes that the collection of any tax will be jeopardized by
5 delay, he shall, subject to the provisions of this section, collect such tax
6 forthwith. He may enforce collection thereof by using any one or more
7 of the methods provided in sections 12-155, 12-161 and 12-162, or in
8 any other section of the general statutes relating to the enforced
9 collection of taxes. Upon commencing a jeopardy collection
10 proceeding, a tax collector shall provide written notice of such
11 collection proceeding to (1) the chief elected official of the municipality
12 in which the property is located, and (2) the person subject to such
13 collection proceeding. Such written notice shall contain a detailed
14 explanation supporting the tax collector's belief that the collection of
15 the tax will be jeopardized by delay. If the amount of such tax has been
16 definitely fixed by the rate maker, the collector shall collect such

17 amount. If the assessment of the property represented by such tax has
18 been fixed by the assessors but the tax rate has not been laid, the
19 collector shall, subject to the provisions of this section, enforce
20 collection of a tax obtained by multiplying the assessment so fixed by
21 the tax rate of the year next preceding. If neither the assessment of the
22 property nor the tax rate has been fixed, the tax collector shall make
23 application to the assessors for a valuation on such property. The
24 assessors shall forthwith assess such property and the assessment
25 placed upon such property by the assessors, together with the tax rate
26 of the year next preceding, shall be used by the collector in
27 determining the amount of tax to be collected. If, after the payment of
28 any tax in conformity with the provisions of this section, it is found
29 that the amount so paid is in excess of the amount which would have
30 been paid on the tax due date or after appeal to the courts, the excess
31 so paid shall be returned to the taxpayer upon written application by
32 him to the treasurer of the municipality. Such written application shall
33 contain a recital of the facts; shall show the amount of rebate to which
34 the applicant believes he is entitled; shall be approved by the tax
35 collector, and shall be made within the period of one year from the
36 date of the definite determination of such tax. The person against
37 whom jeopardy collection proceedings have been begun may obtain a
38 stay of collection of the whole or any part of the amount of the tax so
39 represented by such proceedings by filing with the tax collector a bond
40 in such an amount, not exceeding double the amount as to which the
41 stay is desired, and with such surety as the tax collector deems
42 necessary, conditioned upon the payment of so much of the amount,
43 the collection of which is stayed by the bond, as is found to be due
44 from such person when the grand list has been completed and the tax
45 rate fixed, or as is determined by the board of assessment appeals or a
46 court of competent jurisdiction after appeal to it. The amount of the tax
47 which is stayed by the bond shall be paid on notice and demand of the
48 tax collector, at any time after the tax due date. The person subject to
49 jeopardy collection proceedings, under the provisions of this section,
50 who has obtained a stay of collection in whole or in part, shall have the

51 right to waive such stay at any time in respect to the whole or any part
52 of the amount covered by the bond and if, as the result of such waiver,
53 any part of the amount covered by the bond is paid, the bond shall, at
54 the request of the taxpayer, be proportionately reduced.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage</i>	12-163

Statement of Purpose:

To require a municipal tax collector to provide to the chief elected official of a municipality and to any person subject to a jeopardy tax collection a written notice explaining such tax collector's belief that a jeopardy tax collection is necessary.

[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.]