



General Assembly

**Substitute Bill No. 6260**

January Session, 2011

\* \_\_\_\_\_HB06260PD\_\_\_\_\_032511\_\_\_\_\_\*

**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 Section 12-163 of the general statutes is repealed and the  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 proceeding  
10 in anticipation of a potential failure to pay taxes, a tax collector shall  
11 provide written notice of such collection proceeding to (1) the chief  
12 elected official of the municipality in which the property is located,  
13 and (2) the person subject to such collection proceeding. Such written  
14 notice shall contain a detailed explanation supporting the tax  
15 collector's belief that the collection of the tax will be jeopardized by  
16 delay. If the amount of such tax has been definitely fixed by the rate  
17 maker, the collector shall collect such amount. If the assessment of the  
18 property represented by such tax has been fixed by the assessors but  
19 the tax rate has not been laid, the collector shall, subject to the  
20 provisions of this section, enforce collection of a tax obtained by

21 multiplying the assessment so fixed by the tax rate of the year next  
22 preceding. If neither the assessment of the property nor the tax rate has  
23 been fixed, the tax collector shall make application to the assessors for  
24 a valuation on such property. The assessors shall forthwith assess such  
25 property and the assessment placed upon such property by the  
26 assessors, together with the tax rate of the year next preceding, shall be  
27 used by the collector in determining the amount of tax to be collected.  
28 If, after the payment of any tax in conformity with the provisions of  
29 this section, it is found that the amount so paid is in excess of the  
30 amount which would have been paid on the tax due date or after  
31 appeal to the courts, the excess so paid shall be returned to the  
32 taxpayer upon written application by him to the treasurer of the  
33 municipality. Such written application shall contain a recital of the  
34 facts; shall show the amount of rebate to which the applicant believes  
35 he is entitled; shall be approved by the tax collector, and shall be made  
36 within the period of one year from the date of the definite  
37 determination of such tax. The person against whom jeopardy  
38 collection proceedings have been begun may obtain a stay of collection  
39 of the whole or any part of the amount of the tax so represented by  
40 such proceedings by filing with the tax collector a bond in such an  
41 amount, not exceeding double the amount as to which the stay is  
42 desired, and with such surety as the tax collector deems necessary,  
43 conditioned upon the payment of so much of the amount, the  
44 collection of which is stayed by the bond, as is found to be due from  
45 such person when the grand list has been completed and the tax rate  
46 fixed, or as is determined by the board of assessment appeals or a  
47 court of competent jurisdiction after appeal to it. The amount of the tax  
48 which is stayed by the bond shall be paid on notice and demand of the  
49 tax collector, at any time after the tax due date. The person subject to  
50 jeopardy collection proceedings, under the provisions of this section,  
51 who has obtained a stay of collection in whole or in part, shall have the  
52 right to waive such stay at any time in respect to the whole or any part  
53 of the amount covered by the bond and if, as the result of such waiver,  
54 any part of the amount covered by the bond is paid, the bond shall, at  
55 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
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**PD**      *Joint Favorable Subst.*