



**House Bill No. 5256**

**Public Act No. 11-185**

***AN ACT CONCERNING RECEIPT BY ELECTRONIC MAIL OF MUNICIPAL TAX BILLS.***

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

Section 1. Subsection (a) of section 12-130 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2011, and applicable to assessment years commencing on or after October 1, 2011*):

(a) When any community, authorized to raise money by taxation, lays a tax, it shall appoint a collector thereof; and the selectmen of towns, and the committees of other communities, except as otherwise specially provided by law, shall make out and sign rate bills containing the proportion which each individual is to pay according to the assessment list; and any judge of the Superior Court or any justice of the peace, on their application or that of their successors in office, shall issue a warrant for the collection of any sums due on such rate bills. Each collector shall mail or hand to each individual from whom taxes are due a bill for the amount of taxes for which such individual is liable and shall attach thereto a statement of the year and amount of all back taxes for which such individual is liable. In addition, the collector shall include with such bill, using one of the following methods (1) attachment, (2) enclosure, or (3) printed matter upon the face of the

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bill, a statement of state aid to municipalities which shall be in the following form:

The (fiscal year) budget for the (city or town) estimates that .... Dollars will be received from the state of Connecticut for various state financed programs. Without this assistance your (fiscal year) property tax would be (herein insert the amount computed in accordance with subsection (b) of this section) mills.

Failure to send out any such bill or statement shall not invalidate the tax. For purposes of this subsection, "mail" includes to send by electronic mail, provided an individual from whom taxes are due consents in writing to receive a bill and statement electronically. Prior to sending any such bill or statement by electronic mail, a community shall provide the public with the appropriate electronic mail address of the community on the community's Internet web site and shall establish procedures to ensure that any individual who consents to receive a bill or statement electronically (1) receives such bill or statement, and (2) is provided the proper return electronic mail address of the community sending the bill or statement.

Approved July 13, 2011