



General Assembly

February Session, 2012

**Raised Bill No. 5314**

LCO No. 1086

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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1 Section 12-163 of the general statutes is repealed and the following  
2 is substituted in lieu thereof (*Effective October 1, 2012, and applicable to*  
3 *assessment years commencing on or after said date*):

4 (a) If, between the assessment date and the tax due date, any tax  
5 collector, [believes] after exercising due diligence, determines that the  
6 collection of any tax will be jeopardized by delay, he shall, subject to  
7 the provisions of this section, collect such tax forthwith. He may  
8 enforce collection thereof by using any one or more of the methods  
9 provided in sections 12-155, 12-161 and 12-162, or in any other section  
10 of the general statutes relating to the enforced collection of taxes. If the  
11 amount of such tax has been definitely fixed by the rate maker, the  
12 collector shall collect such amount. If the assessment of the property  
13 represented by such tax has been fixed by the assessors but the tax rate  
14 has not been laid, the collector shall, subject to the provisions of this  
15 section, enforce collection of a tax obtained by multiplying the  
16 assessment so fixed by the tax rate of the year next preceding. If

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

51 (b) Upon commencing a jeopardy tax collection proceeding, a tax  
52 collector shall provide written notice of such collection proceeding to  
53 (1) the chief elected official or chief executive officer of the  
54 municipality in which the property is located, and (2) the taxpayer  
55 subject to such collection proceeding. Such written notice shall contain  
56 a detailed explanation supporting the tax collector's determination that  
57 the collection of the tax will be jeopardized by delay.

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| This act shall take effect as follows and shall amend the following sections: |   |        |
| Section 1   | <i>October 1, 2012, and applicable to assessment years commencing on or after said date</i> | 12-163 |

**Statement of Purpose:**

To require a tax collector to provide written notice to the chief executive officer or chief elected official of a municipality and to the taxpayer upon commencing a jeopardy tax collection proceeding.

*[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.]*