



Substitute House Bill No. 5314

Public Act No. 12-26

AN ACT CONCERNING THE JEOPARDY COLLECTION OF TAXES.

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

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 Section 12-163 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2012, and applicable to assessment years commencing on or after said date*):

(a) If, between the assessment date and the tax due date, any tax collector, [believes] after exercising due diligence, determines that the collection of any tax will be jeopardized by delay, he shall, subject to the provisions of this section, collect such tax forthwith. He may enforce collection thereof by using any one or more of the methods provided in sections 12-155, 12-161 and 12-162, or in any other section of the general statutes relating to the enforced collection of taxes. If the amount of such tax has been definitely fixed by the rate maker, the collector shall collect such amount. If the assessment of the property represented by such tax has been fixed by the assessors but the tax rate has not been laid, the collector shall, subject to the provisions of this section, enforce collection of a tax obtained by multiplying the assessment so fixed by the tax rate of the year next preceding. If neither the assessment of the property nor the tax rate has been fixed, the tax collector shall make application to the assessors for a valuation on such property. The assessors shall forthwith assess such property

Substitute House Bill No. 5314

and the assessment placed upon such property by the assessors, together with the tax rate of the year next preceding, shall be used by the collector in determining the amount of tax to be collected. If, after the payment of any tax in conformity with the provisions of this section, it is found that the amount so paid is in excess of the amount which would have been paid on the tax due date or after appeal to the courts, the excess so paid shall be returned to the taxpayer upon written application by him to the treasurer of the municipality. Such written application shall contain a recital of the facts; shall show the amount of rebate to which the applicant believes he is entitled; shall be approved by the tax collector, and shall be made within the period of one year from the date of the definite determination of such tax. The person against whom jeopardy collection proceedings have been begun may obtain a stay of collection of the whole or any part of the amount of the tax so represented by such proceedings by filing with the tax collector a bond in such an amount, not exceeding double the amount as to which the stay is desired, and with such surety as the tax collector deems necessary, conditioned upon the payment of so much of the amount, the collection of which is stayed by the bond, as is found to be due from such person when the grand list has been completed and the tax rate fixed, or as is determined by the board of assessment appeals or a court of competent jurisdiction after appeal to it. The amount of the tax which is stayed by the bond shall be paid on notice and demand of the tax collector, at any time after the tax due date. The person subject to jeopardy collection proceedings, under the provisions of this section, who has obtained a stay of collection in whole or in part, shall have the right to waive such stay at any time in respect to the whole or any part of the amount covered by the bond and if, as the result of such waiver, any part of the amount covered by the bond is paid, the bond shall, at the request of the taxpayer, be proportionately reduced.

(b) Upon commencing a jeopardy tax collection proceeding, a tax

Substitute House Bill No. 5314

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

Approved May 14, 2012