

OFFICE OF LEGISLATIVE RESEARCH  
PUBLIC ACT SUMMARY



**PA 12-26**—sHB 5314

*Planning and Development Committee*

**AN ACT CONCERNING THE JEOPARDY COLLECTION OF TAXES**

**SUMMARY:** This act changes the process by which local tax collectors take action to collect taxes that are assessed but not yet due (i.e., jeopardy tax collection).

Prior law required tax collectors to take immediate action to collect a tax that was assessed but not yet due when they believed that payment might be jeopardized by delay. The act instead requires that they take such action only if they determine, after exercising due diligence, the payment will be delayed. As under prior law, the tax collector must use an existing collection method to enforce the payment.

The act also requires local tax collectors to notify in writing the (1) taxpayer and (2) municipality's chief elected official or chief executive officer when beginning a jeopardy tax collection proceeding. The notice must explain in detail the basis for determining that the tax payment would be jeopardized by a delay.

By law, a taxpayer may protest a jeopardy tax collection by obtaining a stay by posting a bond and appealing to the board of assessment appeals or subsequently to a court.

**EFFECTIVE DATE:** October 1, 2012, and applicable to assessment years starting on or after that date.

OLR Tracking: RP: JO: MJ: DY