

## **Testimony on SB 965**

### **AN ACT CONCERNING CHANGES TO MUNICIPAL REVENUE COLLECTION STATUTES**

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Member, Connecticut Tax Collector's Association - Legislative Committee

Good morning, my name is Marc Nelson and I am the Tax Collector for the City of Hartford. I am a Connecticut Certified Municipal Collector, and serve on the Legislative Committee of the Connecticut Tax Collector's Association. In addition to serving in Hartford for nearly five years, I have extensive private-sector experience in the collection of municipal taxes in other large jurisdictions, including Camden, New Jersey and Erie County, New York. I would like to speak in support of Raised Bill No. 965 which seeks to make what are essentially technical amendments to various statutes governing the collection of municipal taxes.

This legislation seeks to bring up-to-date sections of existing law that are antiquated and largely have little or no effective purpose in the day-to-day administration of the duties and responsibilities of our profession. In addition, the legislation seeks to fix certain inconsistencies in current law.

One example of this is CGS 12-129 which currently prevents us from approving applications for a tax refund when more than three years have elapsed from the date the tax first became due. There are certain situations where an Assessor may delete a bill after more than three years have passed, and that adjustment – assuming the tax was paid, creates a credit that we cannot refund. This inconsistency causes unnecessary frustration amongst taxpayers, who have correctly followed the process required to have the Assessor adjust the tax bill, only to be told it is now too late to apply for a refund.

A second example is 12-157, which governs aspects of the Tax Deed Sale process, a non-judicial foreclosure of real estate for delinquent taxes. SB-965 clarifies that the amount required to redeem during the statutory six-month redemption period shall include all "taxes and other debts owed to the municipality which were not recovered by the sale..." This is a particularly important clarification for our state's larger cities such as Hartford, where significant efforts to attack blight are underway. These anti-blight efforts often result in other liens and charges being attached to the property and due the municipality. If the property owner steps-forward to exercise his right of redemption, or if any other interested party

such as a mortgage company or other lien-holder does so, the redemptive amount should be inclusive of non-tax debts due as well.

I can best describe the bill before you today as a group of well-considered, practical amendments that our Association believes will clarify and modernize – these are not broad-based, policy changing, or controversial changes to current law – they are, however, much needed and long-overdue legislative fixes to existing statutes that further standardize the actual practice of municipal tax collection in Connecticut.

On behalf of the Connecticut Tax Collector's Association, I would urge passage of SB-965.

Thank you for your support of this legislation.

Marc Nelson  
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