

To: Planning and Development Committee, Connecticut General Assembly

From: Lisa Biagiarelli, Tax Collector, City of Norwalk

Date: March 1, 2013

Re: SB 965, "An Act Concerning Changes to Municipal Revenue Collection Statutes"

I am the tax collector of the City of Norwalk. Previously, I served as the tax collector for the towns of Easton and Stratford, and have been a full time tax collector since 1989. I am state certified in tax collection, and also am a licensed attorney. I am a tax collectors' certification course instructor, responsible for training tax collectors and staff going through the Connecticut certification program. I have been actively involved in the continuing education and professional development of Connecticut tax collectors for at least the last twenty years.

This proposal is the result of approximately two years of work by a dedicated group of tax collectors. Chapter 204 was perused literally line by line. Input was received from tax collectors, course instructors, and other public officials as well as representatives of the state marshals', town clerks', and town assessors' associations. Some of the changes may seem trivial, but in many cases they will make quite a significant difference in the ability of municipalities to collect their revenue fairly and efficiently.

Our statutes are sometimes ambiguous in spite of the very best intentions of the legislators who draft them and the public officials who attempt to administer them, and Chapter 204 has been no exception. SB 965 seeks to clarify ambiguities, streamline processes, eliminate obsolete provisions and language, and rectify problems that were unforeseen at the time these statutes were written, most of them several decades ago.

Municipal tax collectors in Connecticut are not policy makers but administrators performing ministerial functions. Most of these changes are not policy changes but rather administrative clarifications. We are asking for your help in clarifying ambiguities in several of our most important statutes that we rely upon daily and that have been problematic for our profession for years. This clarification is not only for our benefit but more importantly for the benefit of the taxpaying public that is subject to these laws. Every taxpayer deserves to be treated the same, and the laws governing municipal tax collection should be applied equally to all. However, we need your assistance in clarifying exactly what some of those laws are meant to say and to do.

Thank you very much for your attention and your consideration of our proposal.