



General Assembly

January Session, 2013

***Raised Bill No. 965***

LCO No. 2675



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

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

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

1 Section 1. Section 7-109 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
3 *applicable to assessment years commencing on or after said date*):

4 Any official, board or commissioner of a municipality may, with the  
5 approval of the chief administrative officer of such municipality and of  
6 the Public Records Administrator, destroy any document in his or its  
7 custody relating to any matter which has been disposed of and of  
8 which no record is required by law to be kept, after such document has  
9 been held for the period of time specified in a retention schedule  
10 adopted by the Public Records Administrator. The tax collector may,  
11 with like approval, destroy any duplicate record receipt book,  
12 duplicate tax receipts or rate bills, at a time specified by the Public  
13 Records Administrator. [The provisions of section 12-151 requiring the  
14 retention of duplicate tax receipts as permanent records shall not apply  
15 in the case of such receipts destroyed as provided in this section.] The

16 tax collector may, with like approval, destroy any old age assistance or  
17 personal tax records. The town clerk may, with like approval, destroy  
18 any liquor permit, any corporation annual report, any registration list  
19 of motor vehicles, any voting check list, any tax list or abstract, any tax  
20 lien, release of tax lien, attachment or any original document lodged  
21 with him for record, of which the proper owner or owners are not  
22 known to him, and which has remained in his office uncalled for, at a  
23 time specified by the Public Records Administrator. In lieu of  
24 destroying any document, under any provision of this section, any  
25 official, board or commissioner of a municipality may, with like  
26 approval, deposit the same in the custody of any society incorporated  
27 or organized under the laws of this state exclusively for historical or  
28 educational purposes; provided all documents so deposited shall be  
29 maintained and made available by such society for the use of the  
30 public. No original document dated prior to the year 1900 shall be  
31 destroyed under the provisions of this section without the express  
32 written approval of the Public Records Administrator.

33 Sec. 2. Subsection (a) of section 7-328 of the general statutes is  
34 repealed and the following is substituted in lieu thereof (*Effective*  
35 *October 1, 2013, and applicable to assessment years commencing on or after*  
36 *said date*):

37 (a) The territorial limits of the district shall constitute a separate  
38 taxing district, and the assessor or assessors of the town shall separate  
39 the property within the district from the other property in the town  
40 and shall annually furnish the clerk of the district with a copy of the  
41 grand list of all property in the district after it has been completed by  
42 the board of assessment appeals of the town. If the legislative body of  
43 the town elects, pursuant to section 12-62c, to defer all or any part of  
44 the amount of the increase in the assessed value of real property in the  
45 year a revaluation becomes effective and in any succeeding year in  
46 which such deferment is allowed, the grand list furnished to the clerk  
47 of the district for each such year shall reflect assessments based upon  
48 such deferment. When the district meeting has fixed the tax rate, the

49 clerk shall prepare a rate bill, apportioning to each owner of property  
50 his proportionate share of the taxes, which rate bill, when prepared,  
51 shall be delivered to the treasurer; and the district and the treasurer  
52 thereof shall have the same powers as towns and collectors of taxes to  
53 collect and enforce payment of such taxes, and such taxes when laid  
54 shall be a lien upon the property in the same manner as town taxes,  
55 and such liens may be continued by certificates recorded in the land  
56 record office of the town, and foreclosed in the same manner as liens  
57 for town taxes or enforced in accordance with any provision of the  
58 general statutes for the collection of property taxes. The assessor or  
59 board of assessment appeals shall promptly forward to the clerk of the  
60 district any certificate of correction or notice of any other lawful  
61 change to the grand list of the district. The district clerk shall, within  
62 ten days of receipt of any such certificate or notice, forward a copy  
63 thereof to the treasurer, and the assessment of the property for which  
64 such certificate or notice was issued and the rate bill related thereto  
65 shall be corrected accordingly. If the district constructs any drain,  
66 sewer, sidewalk, curb or gutter, such proportion of the cost thereof as  
67 such district determines may be assessed by the board of directors, in  
68 the manner prescribed by such district, upon the property specially  
69 benefited by such drain, sewer, sidewalk, curb or gutter, and the  
70 balance of such costs shall be paid from the general funds of the  
71 district. In the construction of any flood or erosion control system, the  
72 cost to such district may be assessed and shall be payable in  
73 accordance with sections 25-87 to 25-93, inclusive. The cost for the  
74 maintenance of water quality in a lake shall be assessed on the land in  
75 a district and payment shall be apportioned equally among the owners  
76 of parcels of property. Subject to the provisions of the general statutes,  
77 the district may issue bonds and the board of directors may pledge the  
78 credit of the district for any money borrowed for the construction of  
79 any public works or the acquisition of recreational facilities authorized  
80 by sections 7-324 to 7-329, inclusive, and such board shall keep a  
81 record of all notes, bonds and certificates of indebtedness issued,  
82 disposed of or pledged by the district. All moneys received by the

83 directors on behalf of the district shall be paid to the treasurer. No  
84 contract or obligation which involves an expenditure in the amount of  
85 (1) ten thousand dollars or more in districts where the grand list is less  
86 than or equal to twenty million dollars, or (2) twenty thousand dollars  
87 or more in districts where the grand list is greater than twenty million  
88 dollars, in any one year shall be made by the board of directors, unless  
89 the same is specially authorized by a vote of the district, nor shall the  
90 directors borrow money without like authority. The clerk of the district  
91 shall give written notice to the treasurer of the town in which the  
92 district is located of any final decision of the board of directors to  
93 borrow money, not later than thirty days after the date of such  
94 decision. The district may adopt ordinances, with penalties to secure  
95 their enforcement, for the purpose of regulating the carrying out of the  
96 provisions of sections 7-324 to 7-329, inclusive, and defining the duties  
97 and compensation of its officers and the manner in which their duties  
98 shall be carried out.

99 Sec. 3. Subsection (c) of section 12-41 of the general statutes is  
100 repealed and the following is substituted in lieu thereof (*Effective*  
101 *October 1, 2013, and applicable to assessment years commencing on or after*  
102 *said date*):

103 (c) The annual declaration of the tangible personal property owned  
104 by such person on the assessment date, shall include, but is not limited  
105 to, the following property: Machinery used in mills and factories,  
106 cables, wires, poles, underground mains, conduits, pipes and other  
107 fixtures of water, gas, electric and heating companies, leasehold  
108 improvements classified as other than real property and furniture and  
109 fixtures of stores, offices, hotels, restaurants, taverns, halls, factories  
110 and manufacturers. Commercial or financial information in any  
111 declaration filed under this section shall not be open for public  
112 inspection but may be disclosed to municipal officers and their agents  
113 for tax collection purposes.

114 Sec. 4. Section 12-81d of the general statutes is repealed and the

115 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
116 *applicable to assessment years commencing on or after said date*):

117 When any town receives by purchase, conveyance, gift or otherwise  
118 any property that would be exempt from property taxation under  
119 subdivision (4) of section 12-81, the chief executive officer of such town  
120 shall notify the tax collector and assessor of such town of the receipt of  
121 such property. Upon such notification and effective upon the date of  
122 the receipt of such property, the [tax collector] assessor shall declare  
123 such property exempt from said taxation and shall not levy any  
124 property tax against the town for such property.

125 Sec. 5. Section 12-117a of the general statutes is repealed and the  
126 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
127 *applicable to assessment years commencing on or after said date*):

128 Any person, including any lessee of real property whose lease has  
129 been recorded as provided in section 47-19 and who is bound under  
130 the terms of his lease to pay real property taxes, claiming to be  
131 aggrieved by the action of the board of tax review or the board of  
132 assessment appeals, as the case may be, in any town or city may,  
133 within two months from the date of the mailing of notice of such  
134 action, make application, in the nature of an appeal therefrom, with  
135 respect to the assessment list for the assessment year commencing  
136 October 1, 1989, October 1, 1990, October 1, 1991, October 1, 1992,  
137 October 1, 1993, October 1, 1994, or October 1, 1995, and with respect  
138 to the assessment list for assessment years thereafter, to the superior  
139 court for the judicial district in which such town or city is situated,  
140 which shall be accompanied by a citation to such town or city to  
141 appear before said court. Such citation shall be signed by the same  
142 authority and such appeal shall be returnable at the same time and  
143 served and returned in the same manner as is required in case of a  
144 summons in a civil action. The authority issuing the citation shall take  
145 from the applicant a bond or recognizance to such town or city, with  
146 surety, to prosecute the application to effect and to comply with and

147 conform to the orders and decrees of the court in the premises. Any  
148 such application shall be a preferred case, to be heard, unless good  
149 cause appears to the contrary, at the first session, by the court or by a  
150 committee appointed by the court. The pendency of such application  
151 shall not suspend an action by such town or city to collect not more  
152 than seventy-five per cent of the tax so assessed or not more than  
153 ninety per cent of such tax with respect to any real property for which  
154 the assessed value is five hundred thousand dollars or more, and upon  
155 which such appeal is taken. If, during the pendency of such appeal, a  
156 new assessment year begins, the applicant may amend his application  
157 as to any matter therein, including an appeal for such new year, which  
158 is affected by the inception of such new year and such applicant need  
159 not appear before the board of tax review or board of assessment  
160 appeals, as the case may be, to make such amendment effective. The  
161 court shall have power to grant such relief as to justice and equity  
162 appertains, upon such terms and in such manner and form as appear  
163 equitable, and, if the application appears to have been made without  
164 probable cause, may tax double or triple costs, as the case appears to  
165 demand; and, upon all such applications, costs may be taxed at the  
166 discretion of the court. If the assessment made by the board of tax  
167 review or board of assessment appeals, as the case may be, is reduced  
168 by said court, the applicant shall be reimbursed by the town or city for  
169 any overpayment of taxes, together with interest and any costs  
170 awarded by the court, or, at the applicant's option, shall be granted a  
171 tax credit for such overpayment, interest and any costs awarded by the  
172 court. Upon motion, said court shall, in event of such overpayment,  
173 enter judgment in favor of such applicant and against such city or  
174 town for the whole amount of such overpayment, less any lien  
175 recording fees incurred under sections 7-34a and 12-176, together with  
176 interest and any costs awarded by the court. The amount to which the  
177 assessment is so reduced shall be the assessed value of such property  
178 on the grand lists for succeeding years until the tax assessor finds that  
179 the value of the applicant's property has increased or decreased.

180 Sec. 6. Section 12-124 of the general statutes is repealed and the  
181 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
182 *applicable to assessment years commencing on or after said date*):

183 The selectmen of towns, the mayor and aldermen of cities, the  
184 warden and burgesses of boroughs and the committees of other  
185 communities may abate the taxes, or the interest on delinquent taxes,  
186 or both, assessed by their respective communities upon such persons  
187 as are poor and unable to pay the same or upon railroad companies in  
188 bankruptcy reorganization, provided the Secretary of the Office of  
189 Policy and Management, after having obtained the written consent of  
190 the Attorney General, shall approve, and shall present to each annual  
191 meeting of their respective communities a list of all persons whose  
192 taxes, or the interest on whose taxes, they have abated in the preceding  
193 year.

194 Sec. 7. Subsection (b) of section 12-124a of the general statutes is  
195 repealed and the following is substituted in lieu thereof (*Effective*  
196 *October 1, 2013, and applicable to assessment years commencing on or after*  
197 *said date*):

198 (b) Whenever any municipality has approved abatement of taxes as  
199 provided in subsection (a) of this section, the owner or owners shall  
200 deliver to the tax collector in such municipality, not later than ten days  
201 following the tax due date for such taxes abated, an agreement, on a  
202 form executed and acknowledged in the form and manner required for  
203 the transfer of an interest in real property, to reimburse such  
204 municipality in the amount of the taxes abated, with interest at six per  
205 cent per annum or such rate as approved by the legislative body. Such  
206 agreement shall contain a legal description of the real property with  
207 respect to which such abatement is approved and shall be recorded in  
208 the land records of such municipality. Such agreement shall constitute  
209 a lien on such real property which shall remain valid until paid. Such  
210 lien shall be due and payable in full upon the sale or transfer of such  
211 real property or upon the death of the owner, or if owned by more

212 than one person at the time such lien is created, upon the death of the  
213 last of such owners surviving. Such lien shall be released by the tax  
214 collector in such municipality when the taxes secured thereby have  
215 been paid. [No lien] Liens recorded under the provisions of this  
216 subsection shall take precedence over any mortgage recorded in the  
217 land records prior to such certificate of lien.

218 Sec. 8. Section 12-125a of the general statutes is repealed and the  
219 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
220 *applicable to assessment years commencing on or after said date*):

221 Any municipality may, upon approval by its legislative body, or by  
222 the board of selectmen in any town in which the legislative body is a  
223 town meeting, waive property taxes and interest related thereto which  
224 may be due for any tax year with respect to real or personal property  
225 held by any person, firm or corporation for the purpose of creating or  
226 furnishing a supply of water for domestic use, exclusive of any such  
227 property (1) owned by a municipal corporation or (2) used by any such  
228 person, firm or corporation in creating or furnishing such a supply of  
229 water for purposes of profit related to such use, with such profit  
230 inuring to such person or the owners of such firm or corporation,  
231 provided the Secretary of the Office of Policy and Management, after  
232 having obtained the written consent of the Attorney General, shall  
233 approve.

234 Sec. 9. Section 12-128 of the general statutes is repealed and the  
235 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
236 *applicable to assessment years commencing on or after said date*):

237 The amount of any tax which has been collected erroneously from  
238 any person who has served in the Army, Navy, Marine Corps, Coast  
239 Guard or Air Force of the United States, or from his relative, as  
240 specified in section 12-81, may be recovered from the municipality to  
241 which the same has been paid at any time within six years from the  
242 date of such payment upon presentation of a claim therefor to the

243 collector of taxes. The collector shall examine such claim and, upon  
244 finding the claimant entitled thereto, shall certify to that effect to the  
245 selectmen of such town or other proper official of such municipality.  
246 Upon receipt of such certification, the selectmen or other proper  
247 official shall draw an order upon the treasurer in favor of such  
248 claimant for the amount, without interest, to which such claimant is  
249 entitled. Any payment for which no timely application is made or  
250 granted under this section shall be the property of the municipality.

251 Sec. 10. Section 12-129 of the general statutes is repealed and the  
252 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
253 *applicable to assessment years commencing on or after said date*):

254 Any person, firm or corporation who pays any property tax in  
255 excess of the principal of such tax as entered in the rate book of the tax  
256 collector and covered by his warrant therein, or in excess of the legal  
257 interest, penalty or fees pertaining to such tax, or who pays a tax from  
258 which the payor is by statute exempt and entitled to an abatement, or  
259 who, by reason of a clerical error on the part of the assessor or board of  
260 assessment appeals, pays a tax in excess of that which should have  
261 been assessed against his property, or who is entitled to a refund  
262 because of the issuance of a certificate of correction, may make  
263 application in writing to the collector of taxes for the refund of such  
264 amount. Such application shall be [made] delivered or postmarked not  
265 later than (1) three years from the date such tax was due, [or] (2) such  
266 extended deadline as the municipality may, by ordinance, establish, or  
267 (3) ninety days after the deletion of any item of tax assessment by a  
268 final court order or pursuant to subdivision (3) of subsection (c) of  
269 section 12-53 or section 12-113. Such application shall contain a recital  
270 of the facts and shall state the amount of the refund requested. The  
271 collector shall, after examination of such application, refer the same,  
272 with his recommendations thereon, to the board of selectmen in a town  
273 or to the corresponding authority in any other municipality, and shall  
274 certify to the amount of refund, if any, to which the applicant is  
275 entitled. The existence of another tax delinquency or other debt owed

276 by the same person, firm or corporation shall be sufficient grounds for  
277 denying the application. Upon receipt of such application and  
278 certification, the selectmen or such other authority shall draw an order  
279 upon the treasurer in favor of such applicant for the amount of refund  
280 so certified. Any action taken by such selectmen or such other  
281 authority shall be a matter of record, and the tax collector shall be  
282 notified in writing of such action. Upon receipt of notice of such action,  
283 the collector shall make in his rate book a notation which will date,  
284 describe and identify each such transaction. Each tax collector shall, at  
285 the end of each fiscal year, prepare a statement showing the amount of  
286 each such refund, to whom made and the reason therefor. Such  
287 statement shall be published in the annual report of the municipality  
288 or filed in the town clerk's office within sixty days of the end of the  
289 fiscal year. Any payment for which no timely application is made or  
290 granted under this section shall permanently remain the property of  
291 the municipality. Nothing in this section shall be construed to allow a  
292 refund based upon an error of judgment by the assessors.  
293 Notwithstanding the provisions of this section, the legislative body of  
294 a municipality may, by ordinance, authorize the tax collector to retain  
295 payments in excess of the amount due provided the amount of the  
296 excess payment is less than five dollars.

297 Sec. 11. Section 12-130 of the general statutes is repealed and the  
298 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
299 *applicable to assessment years commencing on or after said date*):

300 (a) When any community, authorized to raise money by taxation,  
301 lays a tax, it shall appoint a collector thereof; and the selectmen of  
302 towns, and the committees of other communities, except as otherwise  
303 specially provided by law, shall make out and sign rate bills containing  
304 the proportion which each individual is to pay according to the  
305 assessment list; and any judge of the Superior Court or any justice of  
306 the peace, on their application or that of their successors in office, shall  
307 issue a warrant for the collection of any sums due on such rate bills.  
308 Each collector shall mail or hand to each individual from whom taxes

309 are due a bill for the amount of taxes for which such individual is  
310 liable. [and shall attach thereto a statement of the year and amount of  
311 all back taxes for which such individual is liable.] In addition, the  
312 collector shall include with such bill, using one of the following  
313 methods (1) attachment, (2) enclosure, or (3) printed matter upon the  
314 face of the bill, a statement of state aid to municipalities which shall be  
315 in the following form:

316 The (fiscal year) budget for the (city or town) estimates that ...  
317 Dollars will be received from the state of Connecticut for various state  
318 financed programs. Without this assistance your (fiscal year) property  
319 tax would be (herein insert the amount computed in accordance with  
320 subsection (b) of this section) mills.

321 Failure to send out or receive any such bill or statement shall not  
322 invalidate the tax. For purposes of this subsection, "mail" includes to  
323 send by electronic mail, provided an individual from whom taxes are  
324 due consents in writing to receive a bill and statement electronically.  
325 Prior to sending any such bill or statement by electronic mail, a  
326 community shall provide the public with the appropriate electronic  
327 mail address of the community on the community's Internet web site  
328 and shall establish procedures to ensure that any individual who  
329 consents to receive a bill or statement electronically (1) receives such  
330 bill or statement, and (2) is provided the proper return electronic mail  
331 address of the community sending the bill or statement.

332 (b) The mill rate to be inserted in the statement of state aid to  
333 municipalities required by subsection (a) shall be computed on the  
334 total estimated revenues required to fund the estimated expenditures  
335 of the municipality exclusive of assistance received or anticipated from  
336 the state.

337 Sec. 12. Section 12-132 of the general statutes is repealed and the  
338 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
339 *applicable to assessment years commencing on or after said date*):

340 Warrants for the collection of taxes may be in the following form:

341 To A.B., collector of taxes of the (here insert the name of community  
342 laying the tax), in the county of ....., greeting: By authority of the state of  
343 Connecticut, you are hereby commanded forthwith to collect of each  
344 person named in the annexed list his proportion of the same, as therein  
345 stated, being a tax laid by (name of community), on the .... day of .....,  
346 A.D. 20... And you are to pay the amount of said tax, less abatements,  
347 and less taxes the lien for which has been continued by certificate to  
348 the treasurer of said (name of the community), on or before the .... day  
349 of ....., A.D. 20... And if any person fails to pay his proportion of said  
350 tax, upon demand, you are to levy upon his goods and chattels, and  
351 dispose of the same as the law directs; and after satisfying said tax and  
352 the lawful charges, return the surplus, if any, to him; and if such goods  
353 and chattels do not come to your knowledge, you are to levy upon his  
354 real estate, and sell enough thereof to pay his tax and the costs of levy,  
355 and give to the purchaser a deed thereof.

356 Dated at .... this .... day of ....., A.D. 20...

357 A.B.,  
358 Judge of the Superior Court [.]  
359 or Justice of the peace.

360 Sec. 13. Section 12-134 of the general statutes is repealed and the  
361 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
362 *applicable to assessment years commencing on or after said date*):

363 Each [town clerk] assessor or rate maker shall assign a number to  
364 each tax account, and the collector shall issue a tax receipt containing  
365 the same number for such account.

366 Sec. 14. Section 12-135 of the general statutes is repealed and the  
367 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
368 *applicable to assessment years commencing on or after said date*):

369 (a) Any collector of taxes, and any state marshal or constable  
370 authorized and any other person deputized by such collector, shall,  
371 during their respective terms of office, have authority to collect any  
372 taxes and any water or sanitation charges due the municipality served  
373 by such collector for which a proper warrant and a proper alias tax  
374 warrant, in the case of the deputized officer, have been issued. Such  
375 alias tax warrant may be executed by any officer above named in any  
376 part of the state, and the collector in person may demand and collect  
377 taxes or water or sanitation charges in any part of the state on a proper  
378 warrant. Any such state marshal or constable so authorized who  
379 executes such an alias tax warrant outside of such state marshal's or  
380 constable's precinct shall be entitled to collect from the person owing  
381 the tax or the water or sanitation charges the fees allowed by law,  
382 except that the minimum total fees shall be five dollars and the  
383 maximum total fees shall be fifteen dollars for each alias tax warrant so  
384 executed. For the purposes of this subsection, "water or sanitation  
385 charges" means (1) any rates or charges established pursuant to section  
386 7-239, or (2) any charges imposed by a municipality for the collection  
387 and disposal of garbage, trash, rubbish, waste material and ashes.

388 (b) Upon the expiration of the collector's term of office, such  
389 collector shall deliver to his or her immediate successor in office the  
390 rate bills not fully collected and such successor shall have authority to  
391 collect the taxes due thereon. Any person who fails to deliver such rate  
392 bills to such person's immediate successor within ten days from the  
393 qualification of such successor shall be fined not more than two  
394 hundred dollars or imprisoned not more than six months, or both.

395 [(c) When any collector, after having settled his or her rate bill with  
396 the proper officers, dies before completing the collection of the tax,  
397 such collector's executor or administrator may, within six years after  
398 his or her decease, recover the amount uncollected from those liable to  
399 pay the same, with interest thereon.]

400 Sec. 15. Section 12-137 of the general statutes is repealed and the

401 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
402 *applicable to assessment years commencing on or after said date*):

403 When the tax collector of any town, city, borough, fire district or  
404 other municipality, by reason of illness or disability, becomes unable to  
405 discharge the duties of his office, the selectmen of the town, or a  
406 majority of them, or the governing body of any such municipality,  
407 may, by a writing signed by them or by the authorized officer of the  
408 governing body, as the case may be, appoint some suitable person as  
409 acting tax collector, who, upon being sworn and giving a bond  
410 satisfactory to the selectmen or such governing body, may thereupon  
411 exercise all the duties and perform all the functions of such tax  
412 collector until such time as such tax collector is found by such  
413 selectmen or such governing body to have become able to discharge  
414 the duties of his office or until his successor is elected or appointed and  
415 has qualified.

416 Sec. 16. Section 12-138 of the general statutes is repealed and the  
417 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
418 *applicable to assessment years commencing on or after said date*):

419 The collector of town taxes in each town shall report to the town  
420 clerk and assessor all property liable to assessment therein which is not  
421 assessed, or is assessed to wrong parties, as soon as such fact comes to  
422 his knowledge, and the town clerk shall make a proper memorandum  
423 thereof, to be kept in his office for the use of the board of assessors of  
424 such town.

425 Sec. 17. Section 12-140 of the general statutes is repealed and the  
426 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
427 *applicable to assessment years commencing on or after said date*):

428 The fee of collectors for issuing an alias tax warrant shall be six  
429 dollars. [The fees of collectors upon a levy and sale shall be as follows:  
430 For each levy on real or personal property, twenty cents; for each  
431 notice posted, filed, published or sent by mail, as required by law,

432 twenty-five cents; for each mile of travel from the residence of the  
433 collector to the farthest point where he is by law required to take a  
434 notice, or to go to levy upon personal property, and thence back to his  
435 residence once, twenty cents; for each sale of real or personal property,  
436 four dollars; for each deed or bill of sale, two dollars.] All [other]  
437 reasonable and necessary costs or expenses for necessary advertising,  
438 postage on notices, and reasonable sums paid town clerks or other  
439 persons for examining records to ascertain encumbrances upon  
440 property sold, for preparing notices at the direction of the tax collector,  
441 for drafting collector's deeds, for attorney's fees, for all fees and costs  
442 incurred by the municipality in defending any civil action brought as a  
443 result of a tax sale or an alias tax warrant or which seeks to enjoin or  
444 declare unlawful any tax sale or alias tax warrant, for the services of  
445 auctioneers, clerks and other persons retained to assist the collector in  
446 conducting the tax sale, for filings in the land records, fees paid to any  
447 federal, state or local government entity or agency and for any other  
448 fees and expenses incurred [, shall be added to the above fees. All fees  
449 and additions provided for by this section] or otherwise provided by  
450 law shall be paid by the delinquent taxpayer or as provided in section  
451 12-157.

452 Sec. 18. Section 12-141 of the general statutes is repealed and the  
453 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
454 *applicable to assessment years commencing on or after said date*):

455 "Municipality", wherever used in sections 12-142 to [12-150] 12-170,  
456 inclusive, includes each town, consolidated town and city,  
457 consolidated town and borough, city, borough, school district, fire  
458 district, fire and sewer district, sewer district, lighting district and  
459 improvement association and each municipal organization and taxing  
460 district not previously mentioned. Except as otherwise indicated in the  
461 context, "tax", wherever used in said sections, includes each property  
462 tax and each installment and part thereof due to a municipality,  
463 including any interest, penalties, fees and charges, including collection  
464 fees of a collection agency, attorney's fees and those fees and charges

465 set forth in section 12-140, as amended by this act.

466 Sec. 19. Section 12-141a of the general statutes is repealed and the  
467 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
468 *applicable to assessment years commencing on or after said date*):

469 Any municipality may allow the payment of taxes, penalties,  
470 interest and fees by means of a credit card and may charge the  
471 taxpayer a service fee for any such payment made by credit card. The  
472 fee shall not exceed any charge by the credit card issuer or service  
473 provider, including any discount rate. Payments by credit card shall be  
474 made at such times and under such conditions as the municipality may  
475 prescribe. The debt incurred through the payment of taxes by means of  
476 a credit card shall not be considered a tax collectible pursuant to the  
477 provisions of section 12-172.

478 Sec. 20. Section 12-144b of the general statutes is repealed and the  
479 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
480 *applicable to assessment years commencing on or after said date*):

481 [Each tax payment made to a municipality for taxes due on any  
482 specific property shall be applied by the municipality toward payment  
483 of the oldest outstanding tax levied on such property with the interest  
484 thereon; provided, if] Except as otherwise provided by the general  
485 statutes, all payments made to or recovered by the municipality on any  
486 specific property shall be applied first to attorney's fees, collection  
487 expenses, recording fees, collector's fees and other expenses and  
488 charges related to all delinquencies owed by the party liable therefor  
489 before the interest accrued, and then to the principal of the oldest  
490 outstanding tax, and shall also be applied first to the satisfaction of all  
491 unsecured taxes and then to secured taxes. If there is litigation pending  
492 between the municipality and the party liable for the oldest  
493 outstanding tax on such property concerning such oldest outstanding  
494 tax, such tax payment shall only be applied to the oldest outstanding  
495 tax on such property which is not involved in such litigation, provided

496 this section shall not apply to tax payments tendered by third parties  
497 pursuant to contract or by operation of law. The municipality shall not  
498 be bound by any notation on or accompanying a payment that  
499 purports to be payment in full, proposes to waive any rights or powers  
500 of the municipality, directs application of the payment in any manner  
501 that contradicts any applicable statute or ordinance or is otherwise  
502 contrary to law.

503 Sec. 21. Section 12-144c of the general statutes is repealed and the  
504 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
505 *applicable to assessment years commencing on or after said date*):

506 Any municipality may waive any property tax due in an amount  
507 less than twenty-five dollars by action of its legislative body. [before  
508 the date such tax is due.]

509 Sec. 22. Section 12-145 of the general statutes is repealed and the  
510 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
511 *applicable to assessment years commencing on or after said date*):

512 The tax collector of each municipality shall, at least five days next  
513 preceding the time when each tax becomes due and payable, give  
514 notice of the time and place at which the tax collector will receive such  
515 tax by advertising in a newspaper published in such municipality or, if  
516 no newspaper is published in such municipality, by advertising in any  
517 newspaper of the state having a general circulation in such  
518 municipality and by posting such notice on a signpost, [therein, if any,  
519 otherwise on a signpost in the town within which such municipality is  
520 situated, if any, or at some other exterior place near the office of the  
521 town clerk] bulletin board or on the municipality's Internet web site.  
522 The tax collector shall repeat such advertising within one week after  
523 such tax has become due and payable and, again, at least five days  
524 before such tax becomes delinquent. Each such notice shall give each  
525 date on which such tax shall become due and payable and each date  
526 on which such tax shall become delinquent, and shall state that, as

527 soon as such tax becomes delinquent, it shall be subject to interest at  
528 the rate of one and one-half per cent of such tax for each month or  
529 fraction thereof which elapses from the time when such tax becomes  
530 due and payable until the same is paid. The tax collector of a  
531 municipality may waive the interest on delinquent property taxes if  
532 the tax collector and the assessor, jointly, determine that the  
533 delinquency is attributable to an error by the tax assessor or tax  
534 collector and is not the result of any action or failure on the part of the  
535 taxpayer. The tax collector shall notify the taxing authority of the  
536 municipality of all waivers granted pursuant to this section.

537 Sec. 23. Section 12-146 of the general statutes is repealed and the  
538 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
539 *applicable to assessment years commencing on or after said date*):

540 Unless the context otherwise requires, wherever used in this section,  
541 "tax" includes each property tax and each installment and part thereof  
542 due to a municipality as it may have been increased by interest, fees  
543 and charges. If any tax due in a single installment or if any installment  
544 of any tax due in two or more installments is not paid in full (1) on or  
545 before the first day of the month next succeeding the month in which it  
546 became due and payable, or if not due and payable on the first day of  
547 the month, (2) on or before the same date of the next succeeding month  
548 corresponding to that of the month on which it became due and  
549 payable, the whole or such part of such installment as is unpaid shall  
550 thereupon be delinquent and shall be subject to interest from the due  
551 date of such delinquent installment and all subsequent installments of  
552 the same tax shall also become due and payable. Except for unpaid real  
553 estate taxes the collection of which was, or is, deferred under the  
554 provisions of section 12-174, and any predecessor and successor  
555 thereto, which unpaid real estate taxes continue to be subject to the  
556 provisions of such deferred collection statutes, the delinquent portion  
557 of the principal of any tax shall be subject to interest at the rate of  
558 eighteen per cent per annum from the time when it became due and  
559 payable until the same is paid, subject to a minimum interest charge of

560 two dollars per installment which any municipality, by vote of its  
561 legislative body, may elect not to impose, and provided, in any  
562 computation of such interest, under any provision of this section, each  
563 fractional part of a month in which any portion of the principal of such  
564 tax remains unpaid shall be considered to be equivalent to a whole  
565 month. Each addition of interest shall become, and shall be collectible  
566 as, a part of such tax. Interest shall accrue at said rate until payment of  
567 such taxes due notwithstanding the entry of any judgment in favor of  
568 the municipality against the taxpayer or the property of the taxpayer.  
569 [Except as hereinafter specified for taxes representing two or more  
570 items of property, the collector shall not receive any partial payment of  
571 a delinquent tax which is less than the total accrued interest on the  
572 principal of such tax up to the date of payment and] The collector shall  
573 apply each partial payment to the wiping out of such interest before  
574 making any application thereof to the reduction of such principal. [;  
575 provided, whenever the first partial payment is made after  
576 delinquency, interest from the due date of such delinquent tax to the  
577 date of such partial payment shall be figured on the whole or such part  
578 of the principal of such tax as is unpaid at the beginning of  
579 delinquency and provided, whenever a subsequent partial payment of  
580 such tax is made, interest shall be figured from the date of payment of  
581 the last-preceding, to the date of payment of such subsequent, partial  
582 payment on the whole or such balance of the principal of such tax as  
583 remains unpaid on the date of the last-preceding partial payment.] If  
584 any tax, at the time of assessment or because of a subsequent division,  
585 represents two or more items of property, the collector may receive  
586 payment in full of such part of the principal and interest of such tax as  
587 represents one or more of such items, even though interest in full on  
588 the entire amount of the principal of such tax has not been received up  
589 to the date of such payment; in which event, interest on the remaining  
590 portion of the principal of any such tax shall be computed, as the case  
591 may be, from the due date of such tax if no other payment after  
592 delinquency has been made or from the last date of payment of interest  
593 in full on the whole amount or unpaid balance of the principal of such

594 delinquent tax if previous payment of interest has been made. Each  
595 collector shall keep a separate account of such interest and the time  
596 when the same has been received and shall pay over the same to the  
597 treasurer of the municipality of the collector as a part of such tax. No  
598 tax or installment thereof shall be construed to be delinquent under the  
599 provisions of this section if the envelope containing the amount due as  
600 such tax or installment, as received by the tax collector of the  
601 municipality to which such tax is payable, bears a postmark showing a  
602 date within the time allowed by statute for the payment of such tax or  
603 installment. Any municipality may, by vote of its legislative body,  
604 require that any delinquent property taxes [applicable with respect to a  
605 motor vehicle] shall be paid only in cash or by certified check or  
606 money order. Any municipality adopting such requirement may  
607 provide that such requirement shall only be applicable to delinquency  
608 exceeding a certain period in duration as determined by such  
609 municipality. Any municipality shall waive all or a portion of the  
610 interest due and payable under this section on a delinquent tax with  
611 respect to a taxpayer who has received compensation under chapter  
612 968 as a crime victim.

613 Sec. 24. Section 12-146a of the general statutes is repealed and the  
614 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
615 *applicable to assessment years commencing on or after said date*):

616 Any municipality, as defined in subsection (a) of section 12-41, or  
617 any district health department, formed under chapter 368f, may  
618 withhold or revoke any license or permit, issued by such municipality  
619 or district health department, to operate a business enterprise if any  
620 taxes levied by such municipality or, in the case of a district  
621 department of health, by any constituent municipality of such district,  
622 against [personal] any property owned by or used in such business  
623 enterprise are delinquent and have been so delinquent for a period of  
624 not less than one year.

625 Sec. 25. Section 12-147 of the general statutes is repealed and the

626 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
627 *applicable to assessment years commencing on or after said date*):

628       Except as otherwise provided by law, each tax collector shall, on or  
629 before the tenth day of each month, pay to the treasurer of the  
630 municipality all moneys collected by him previous to the first day of  
631 that month in taxes, interest, penalties and lien fees thereon. All  
632 moneys collected by the collector or his duly appointed agent in taxes  
633 and interest, penalties, fees and charges and lien fees thereon, during  
634 the period in which they are held by the collector or his duly  
635 appointed agent, shall be deposited at least weekly, as provided in  
636 section 7-402, in the name of the municipality for which they were  
637 collected. The treasurer of each [town designated in section 12-151]  
638 municipality shall examine monthly the books of the tax collector,  
639 [provided for in said section.] If the collector of any municipality  
640 retains any of such moneys [or lists] or fails to pay any of such moneys  
641 [or deliver any of such lists] as required herein, he shall thereupon  
642 forfeit all compensation for collecting such moneys and the treasurer  
643 shall forthwith inform the selectmen if a town not consolidated with a  
644 city or borough, the common council or board of aldermen if a city, the  
645 warden and burgesses if a borough or the governing board if any other  
646 municipality, in writing, of such retention or neglect, and such  
647 authority shall enforce such forfeiture.

648       Sec. 26. Section 12-150 of the general statutes is repealed and the  
649 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
650 *applicable to assessment years commencing on or after said date*):

651       Any person who violates any provision of section 12-134, as  
652 amended by this act, 12-147, as amended by this act, [12-149, 12-151] or  
653 12-153, as amended by this act, shall forfeit to the municipality where  
654 such violation occurs the sum of one hundred dollars.

655       Sec. 27. Section 12-153 of the general statutes is repealed and the  
656 following is substituted in lieu thereof (*Effective October 1, 2013, and*

657 *applicable to assessment years commencing on or after said date):*

658 Whenever a partial payment is made on any tax account because of  
659 the transfer of title of part of any property represented by such  
660 account, the collector shall, if requested, indicate on such partial  
661 payment receipt the property on which such partial payment applies. [,  
662 and shall make endorsement on the original tax receipt blank, as  
663 required in section 12-151.]

664 Sec. 28. Section 12-154 of the general statutes is repealed and the  
665 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
666 *applicable to assessment years commencing on or after said date):*

667 If any collector of taxes fails to [collect and pay the same] pay taxes  
668 collected within the time limited by law or by the community  
669 imposing such tax, any judge of the Superior Court, on application of  
670 the selectmen of the town or the committee of the municipal district  
671 imposing such tax, shall grant an execution against the estate of such  
672 collector, of the same form and to be levied in the same manner as  
673 executions in civil actions. If any collector of taxes fails to perform the  
674 duties of his appointment, any judge of the Superior Court, on written  
675 application of the selectmen of the town, the mayor and alderman of  
676 the city, the warden and burgesses of the borough or the committee of  
677 the municipal district which laid the taxes, after due notice and  
678 hearing, may remove him from office.

679 Sec. 29. Section 12-155 of the general statutes is repealed and the  
680 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
681 *applicable to assessment years commencing on or after said date):*

682 (a) If any person fails to pay any tax, or fails to pay any water or  
683 sanitation charges within thirty days after the due date, the collector or  
684 the collector's duly appointed agent shall make personal demand of  
685 such person therefor or leave written demand at such person's usual  
686 place of abode or deposit in some post office a written demand for  
687 such tax or such water or sanitation charges, postage prepaid,

688 addressed to such person at such person's last-known place of  
689 residence unless the assessor is unable to identify the owner or persons  
690 responsible. If such person is a corporation, limited partnership or  
691 other legal entity, such written demand may be sent to any person  
692 upon whom process may be served to initiate a civil action against  
693 such corporation, limited partnership or entity.

694 (b) After demand has been made in the manner provided in  
695 subsection (a) of this section, the collector or the collector's duly  
696 appointed agent for the municipality, alone or jointly with the collector  
697 of any other municipality owed taxes by such person, may (1) levy for  
698 any unpaid tax or any unpaid water or sanitation charges on any  
699 goods and chattels of such person and post and sell such goods and  
700 chattels in the manner provided in case of executions, or (2) enforce by  
701 levy and sale any lien upon real estate for any unpaid tax or levy upon  
702 and sell such interest of such person in any real estate as exists at the  
703 date of the levy for such tax.

704 (c) For the purposes of this section, "water or sanitation charges"  
705 means (1) any rates or charges established pursuant to section 7-239, or  
706 (2) any charges imposed by a municipality for the collection and  
707 disposal of garbage, trash, rubbish, waste material and ashes.

708 Sec. 30. Section 12-157 of the general statutes is repealed and the  
709 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
710 *applicable to assessment years commencing on or after said date*):

711 (a) When a collector levies one or more tax warrants on real estate,  
712 he or she shall prepare notices thereof, containing the name of the  
713 taxpayer, a legal description of the real property or citation to an  
714 instrument in the land records, an assessor's map or another publicly  
715 available document identifying the real property's boundaries,  
716 [including] the street address, [upon which taxes are due] if such real  
717 property has one, the amount of the tax or taxes due, including any  
718 interest and charges attributable to the property as of the last day of

719 the month immediately preceding the notice, a statement that  
720 additional taxes, interest, fees and other charges authorized by law  
721 accruing after the last of the month immediately preceding the notice  
722 [will be] have been added to the amount indicated as due and owing  
723 in the notice, and the date, time and place of sale. The collector shall  
724 post one notice on a [signpost] bulletin board in or near the collector's  
725 office in the town where such real estate is situated, if any, or at some  
726 other exterior place near the office of the town clerk, which is nearest  
727 thereto; one shall be filed in the town clerk's office of such town and  
728 such town clerk shall record and index the same as a part of the land  
729 records of such town, which recording shall serve as constructive  
730 notice equivalent to a lis pendens for all purposes, and one shall be  
731 sent by certified mail, return receipt requested, to the taxpayer and  
732 each mortgage, lienholder and other [record] encumbrancer of record  
733 whose interest is choate and will be affected by the sale. Such posting,  
734 filing and mailing shall be done not more than twelve and not less than  
735 nine weeks before the time of sale and shall constitute a legal levy of  
736 such warrant or warrants upon the real estate referred to in the notice.  
737 Such collector shall also publish a similar notice for three weeks, at  
738 least once each week, in a newspaper published in such town, [if any,  
739 otherwise] or in a newspaper published in the state having a general  
740 circulation in such town. The first notice shall be published beginning  
741 not more than twelve and not less than nine weeks before the time of  
742 sale and the last shall be published not more than four weeks nor less  
743 than two weeks before such sale. He shall also send by certified mail,  
744 return receipt requested, to the delinquent taxpayer and to each  
745 mortgagee, lienholder and other [record] encumbrancer of record  
746 whose interest in such property is choate and will be affected by such  
747 sale, a similar notice which shall not be required to list information  
748 pertaining to properties in which the person to whom the notice is  
749 directed has no interest. The notice shall be sent at least twice, the first  
750 not more than eight nor less than five weeks before such sale and the  
751 last not more than four weeks nor less than two weeks before such  
752 sale. The notice shall be addressed to his or her place of residence, if

753 known to the collector, or to his or her estate or the fiduciary thereof if  
754 the collector knows him or her to be deceased, or to the address, or the  
755 agent of such person, to which such person has requested that tax bills  
756 be sent. If there is no address of such person, or if no such agent is  
757 given in the records of such town, the notice shall be sent to the place  
758 where such person regularly conducts business or other address as the  
759 collector believes will give notice of the levy and sale. If a person is a  
760 corporation, limited partnership or other legal entity, the notice may be  
761 sent to any person upon whom process may be served to initiate a civil  
762 action against such corporation, limited partnership or entity or to any  
763 other address that the collector believes will give notice of the levy and  
764 sale. If no place of residence or business is known and cannot be  
765 determined by the tax collector for any owner, taxpayer, mortgagee,  
766 lienholder or other encumbrancer whose interest in the property is  
767 choate and will be affected by the sale, in lieu of notice by certified  
768 mail as provided in this subsection, the notice, together with the list of  
769 mortgagees, lienholders, and other [record] encumbrancers of record  
770 whose interests in the property are choate and will be affected by such  
771 sale, shall be published in a newspaper published in this state, having  
772 a [daily] general circulation in the town in which such property is  
773 located at least twice, the first not more than eight weeks nor less than  
774 five weeks before such sale and the last not more than four weeks nor  
775 less than two weeks before such sale.

776 (b) The collector may, for any reason, adjourn such sale from time to  
777 time by causing public notice of such adjournment and the time and  
778 place of such adjourned sale to be given either by oral announcement  
779 or posting of a written notice at the time and place designated for the  
780 sale in the notices of such sale. If the adjourned date is set for a date  
781 more than three days from the date of the original or rescheduled sale  
782 date, the tax collector shall provide a postage prepaid written notice of  
783 the new time and place of the sale to the delinquent taxpayer and each  
784 mortgagee, lienholder and other [record] encumbrancer of record  
785 whose interest is choate and will be affected by the sale.

786 (c) At the time and place stated in such notices, or, if such sale is  
787 adjourned, at the time and place specified at the time of adjournment  
788 as aforesaid, such collector (1) may sell at public auction to the highest  
789 bidder all of said real property, to pay the taxes with the interest, fees  
790 and other charges allowed by law, including, but not limited to, those  
791 charges set forth in section 12-140, as amended by this act, or (2) may  
792 sell all of said real property to his municipality if there has been no  
793 bidder or the amount bid is insufficient to pay the amount due.

794 (d) The collector shall post, at the time and place of the sale, a  
795 written notice stating the amount of all taxes, interest, fees and other  
796 charges authorized by law with respect to each property to be sold.  
797 The tax collector may publish or announce any rules for the orderly  
798 conduct of the auction and the making of payment by successful  
799 bidders which are not inconsistent with the requirements of law. The  
800 tax collector or the municipality may retain the services of auctioneers,  
801 clerks and other persons to assist the tax collector in the conduct of the  
802 sale and the cost of such persons paid for their services shall be added  
803 to the taxes due from the delinquent taxpayer. If more than one  
804 property is sold, the tax collector shall apportion [such] all shared costs  
805 equally among all the properties.

806 (e) Within two weeks after such sale, the collector shall execute a  
807 deed thereof to the purchaser or to the municipality conducting the  
808 sale and shall lodge the same in the office of the town clerk of such  
809 town, where it shall remain unrecorded six months from the date of  
810 such sale.

811 (f) Within sixty days after such sale, the collector shall cause to be  
812 published in a newspaper having a daily general circulation in the  
813 town in which the real property is located, and shall send by certified  
814 mail, return receipt requested, to the delinquent taxpayer and each  
815 mortgagee, lienholder and other [record] encumbrancer of record  
816 whose interest in such property is choate and is affected by such sale, a  
817 notice stating the date of the sale, the name and address of the

818 purchaser, the amount the purchaser paid for the property and the  
819 date the redemption period will expire. The notice shall include a  
820 statement that if redemption does not take place by the date stated and  
821 in the manner provided by law, the delinquent taxpayer, and all  
822 mortgagees, lienholders and other [record] encumbrancers who have  
823 received actual or constructive notice of such sale as provided by law,  
824 that their respective titles, mortgages, liens and other encumbrances in  
825 such property shall be extinguished. Not later than six months after the  
826 date of the sale or within sixty days if the property was abandoned or  
827 meets other conditions established by ordinance adopted by the  
828 legislative body of the town, if the delinquent taxpayer, mortgagee,  
829 lienholder or other [record] encumbrancer whose interest in the  
830 property will be affected by such sale, pays [or tenders] to the  
831 collector, the amount of taxes, interest and charges which were due  
832 and owing at the time of the sale together with interest on the total  
833 purchase price paid by the purchaser at the rate of eighteen per cent  
834 per annum from the date of such sale plus any taxes and debts owed to  
835 the municipality that were not recovered by the sale and any  
836 additional charges under section 12-140, as amended by this act, such  
837 deed, executed pursuant to subsection (e) of this section, shall be  
838 delivered to the collector by the town clerk for cancellation and the  
839 collector shall provide a certificate of satisfaction to the person paying  
840 [or tendering] the money who, if not the person whose primary duty it  
841 was to pay the tax or taxes, shall have a claim against the person  
842 whose primary duty it was to pay such tax or taxes for the amount so  
843 paid, and may add the same with the equivalent precedence and  
844 priority as the tax paid over other encumbrances but without  
845 precedence or priority over any tax that was not yet due and payable  
846 when notice of the levy was first published to any claim for which he  
847 has security upon the property sold, provided the certificate of  
848 satisfaction is recorded on the land records but the interests of other  
849 persons in the property shall not be affected. Within ten days of receipt  
850 of such amounts in redemption of the levied property, the collector  
851 shall notify the purchaser by certified mail, return receipt requested,

852 that the property has been redeemed and shall tender such payment,  
853 together with the amount held pursuant to subparagraph (A) of  
854 subdivision (1) of subsection (i) of this section, if any, to the purchaser.  
855 If the purchase money and interest are not paid within such  
856 redemption period, the deed shall be recorded and have full effect.

857 (g) During the redemption period, the purchaser or the municipality  
858 shall have a sufficient insurable interest in buildings and  
859 improvements upon such property to insure them against fire and  
860 other risk of physical loss, and may petition the Superior Court for the  
861 appointment of a receiver or for other equitable relief if there shall be  
862 imminent danger of damage or destruction thereto or imminent  
863 danger of injury to persons or to other property resulting from  
864 conditions thereon or on adjoining properties. The purchaser or the  
865 municipality shall not be liable to any person, or subjected to forfeiture  
866 of their interest, solely by reason of acquisition by the person of the tax  
867 deed, for any condition existing or occurrence upon such property or  
868 adjoining public sidewalks and streets, or for any failure to act to  
869 remedy or investigate any such condition or occurrence during such  
870 redemption period. The expenses of any receiver appointed on the  
871 application of such purchaser or municipality in excess of any rents or  
872 profits paid to the receiver, all taxes and debts owed to the  
873 municipality that were not recovered by the sale, and any additional  
874 charges under section 12-140, as amended by this act, shall be added to  
875 the amount of the purchase money and interest required to be paid [or  
876 tendered] by any person to the purchaser or municipality for the  
877 collector's deed and paid to the party that incurred such expenses.

878 (h) Any municipality holding a lien for unpaid taxes on real estate,  
879 other than the municipality conducting the sale, may purchase all of  
880 such property at a tax sale.

881 (i) (1) If the sale realizes an amount in excess of the amount needed  
882 to pay all delinquent taxes, interest, penalties, fees, and costs, the  
883 amount of the excess shall be held in an interest-bearing escrow

884 account separate from all other accounts of the municipality. (A) If the  
885 property is redeemed prior to the expiration of the redemption period,  
886 the amount held in escrow shall, within ten days of the tax collector  
887 receiving notice of redemption, be turned over to the purchaser. Any  
888 interest earned shall be the property of the municipality. (B) If the  
889 property is not redeemed in the redemption period, the amount held  
890 in escrow may be used to pay the delinquent taxes, interest, penalties,  
891 fees and costs on the same or any other property of the taxpayer  
892 [located in the town,] including personal property and motor vehicles.  
893 In the case of subparagraph (B), the tax collector shall, within ten days  
894 of the expiration of the redemption period, pay to the clerk of the court  
895 for the judicial district in which the property is located the amount  
896 held in escrow remaining after paying the delinquent taxes, interest,  
897 fees, penalties and costs owed by the taxpayer to the municipality. The  
898 tax collector shall, within five days of the payment, provide notice to  
899 the delinquent taxpayer, any mortgagee, lienholder, or other  
900 encumbrancer of record whose interest in such property is choate and  
901 is affected by the sale, by certified mail, return receipt requested of the  
902 name and address of the court to which the moneys were paid, the  
903 person's right to file an application with the court for return of said  
904 money, and the amount of money paid to the court.

905 (2) If the tax collector pays to the court any moneys pursuant to  
906 subparagraph (B) of subdivision (1) of this subsection, the delinquent  
907 taxpayer, any mortgagee, lienholder or other encumbrancer whose  
908 interest in such property is choate and is affected by the sale may,  
909 within ninety days of the date the tax collector paid the moneys to the  
910 court, file an application with the court for return of the proceeds. Any  
911 person may make an application for payment of moneys deposited in  
912 court as provided for in this subsection to the superior court for the  
913 judicial district in which the property that is the subject of the  
914 proceedings referred to is located, or if said court is not in session to  
915 any judge thereof, for a determination of the equity of the parties  
916 having an interest in such moneys. Notice of such application shall be

917 served in the same manner as to commence a civil action on all persons  
918 having an interest of record in such property on the date the collector's  
919 deed is recorded, provided the municipality shall not be a party to  
920 such action without its consent. The court or judge upon such motion  
921 or upon its own motion may appoint a state referee to hear the facts  
922 and to make a determination of the equity of the parties in such  
923 moneys. Such referee, after providing at least ten days' notice to the  
924 parties interested of the time and place of hearing, shall hear the  
925 applicant and any parties interested, take such testimonies as such  
926 referee deems material and determine the equities of the parties having  
927 a record interest in such moneys and immediately report to the court  
928 or judge. The report shall contain a detailed statement of findings by  
929 the referee, sufficient to enable the court to determine the  
930 considerations upon which the referee based his conclusions. The  
931 report may be rejected for any irregular or improper conduct in the  
932 performance of the duties of such referee. If the report is rejected, the  
933 court or judge shall appoint another referee to make such  
934 determination and report. If the report is accepted, such determination  
935 of the equities shall be conclusive upon all parties given notice of such  
936 hearing, subject to appeal to the Appellate Court. If no appeal to the  
937 Appellate Court is filed within the time allowed by law, or if one is  
938 filed and the proceedings have terminated in a final judgment  
939 determining the amount due to each party, the clerk shall send a  
940 certified copy of the statement of compensation and of the judgment to  
941 the prevailing party or parties, as the case may be, which shall, upon  
942 receipt thereof, pay such parties the amount due them as  
943 compensation.

944 (3) If no application is filed with the court, any moneys held by the  
945 court shall escheat to the state pursuant to the provisions of part III of  
946 chapter 32.

947 Sec. 31. Section 12-158 of the general statutes is repealed and the  
948 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
949 *applicable to assessment years commencing on or after said date*):

950 (a) The deed given by any collector for real estate sold by him for  
951 taxes shall be in substance in the form following:

952 Know all men by these presents, that, whereas the (here insert the  
953 name of the taxing authority) did on the .... day of ....., 20.., lay a tax [of  
954 .... mills on the dollar] on its grand list next to be (or last) perfected, a  
955 rate bill for which and for a personal tax (if such be the fact), in all  
956 respects made out according to law with a warrant thereto attached,  
957 was placed in my hands, I being the duly appointed and qualified  
958 collector thereof, for collection, which tax became due on the .... day of  
959 ....., 20..; and, whereas A.B., upon demand made, neglected and refused  
960 to pay the tax set opposite his name in said rate bill, and thereupon, on  
961 the .... day of ....., 20.., I levied upon the parcel of real estate hereinafter  
962 described for that portion of said tax which was assessed thereon, to  
963 wit: \$.... and accrued interest (or if the levy was for the whole tax, for  
964 the amount of said tax, to wit: \$.... and accrued interest) and gave due  
965 notice thereof to said taxpayer and to .... as by law provided, which  
966 real estate so levied upon is situated in .... and bounded ....., and on the  
967 .... day of ....., 20.., no one having previously tendered me said tax with  
968 interest and my fees, in pursuance of said levy, and in accordance with  
969 the terms of said notice, I sold at public auction the whole of (or the  
970 following portion of) said real estate of .... (to wit) to C.D., for the sum  
971 of \$.... Now, therefore, in consideration of the premises, and of said  
972 sum of money, received to my full satisfaction, of said C.D., I hereby  
973 bargain and sell unto him the premises last above described, with the  
974 appurtenances, to have and to hold the same to him and his heirs  
975 forever, subject only to taxes laid by such municipality which were not  
976 yet due and payable when I first published notice of levy and sale,  
977 easements, covenants and restrictions in favor of other parcels of land,  
978 interests exempt from levy and sale under the Constitution and laws of  
979 the United States and such other interests, if any, hereinafter described,  
980 to wit ....., And also, I, the said collector, acting in the name of and for  
981 (name of municipality), do by these presents bind (name of  
982 municipality), forever, to warrant and defend the above granted and

983 bargained premises to the said grantee, his heirs and assigns, against  
984 all claims and demands arising from any necessary act omitted or  
985 unlawful act done by me in connection with the aforesaid levy or sale  
986 which impairs the same. In witness whereof I have hereunto set my  
987 hand and seal this .... day of ...., 20...

988 E. F., (Seal).  
989 Collector as aforesaid.

990 Signed, sealed, and delivered  
991 in the presence of

992 (Usual form of acknowledgment).

993 (b) The liability of any municipality for breach of the warranties  
994 contained in a collector's deed shall be limited to the amount paid to  
995 the collector by the grantee and amounts reasonably expended after its  
996 recording to improve and operate the property conveyed by the deed  
997 to the extent such amounts are not recoverable from the person found  
998 to be the true owner of the property.

999 Sec. 32. Section 12-159 of the general statutes is repealed and the  
1000 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
1001 *applicable to assessment years commencing on or after said date*):

1002 Any deed, or the certified copy of the record of any deed,  
1003 purporting to be executed by a tax collector and similar, or in  
1004 substance similar, to the above, shall be prima facie evidence of a valid  
1005 title in the grantee to the premises therein purported to be conveyed,  
1006 encumbered only by the lien of taxes to the municipality which were  
1007 not yet due and payable on the date notice of levy was first made,  
1008 easements and similar interests appurtenant to other properties not  
1009 thereby conveyed, and other interests described therein and of the

1010 existence and regularity of all votes and acts necessary to the validity  
1011 of the tax therein referred to, as the same was assessed, and of the levy  
1012 and sale therefor, and no tax collector shall be required to make return  
1013 upon his warrant of his doings thereunder, except that the purchaser  
1014 may, within ninety days of the recording of the collector's deed,  
1015 request in writing from the tax collector, an affidavit which complies  
1016 with the provisions of section 12-167a. The tax collector shall provide  
1017 such affidavit within thirty days of receipt of such request. The town  
1018 clerk shall record such affidavit in the land records of such town and  
1019 shall index the affidavit under the name of the purchaser as grantee.  
1020 No act done or omitted relative to the assessment or collection of a tax,  
1021 including everything connected therewith, after the vote of the  
1022 community laying the same, up to and including the final collection  
1023 thereof or sale of property therefor, shall in any way affect or impair  
1024 the validity of such tax as assessed, collected or sought to be collected  
1025 or the validity of such sale, unless the person seeking to enjoin or  
1026 contesting the validity of such sale shows that the collector neglected  
1027 to provide notice pursuant to section 12-157, as amended by this act, to  
1028 such person or to the predecessors of such person in title, and who had  
1029 a right to notice of such sale, and that the person or they in fact did not  
1030 know of such sale within six months after it was made, and provided  
1031 such property was by law liable to be sold to satisfy such tax. The fact  
1032 that the collector may have charged or received illegal fees upon such  
1033 sale shall not impair the sale's validity. If the person contesting such  
1034 fees shows that illegal fees were charged by the collector, the  
1035 municipality shall refund such illegal fees together with legal interest  
1036 from the date of their payment in accordance with section 12-129, as  
1037 amended by this act.

1038 Sec. 33. Subsection (a) of section 12-159a of the general statutes is  
1039 repealed and the following is substituted in lieu thereof (*Effective*  
1040 *October 1, 2013, and applicable to assessment years commencing on or after*  
1041 *said date*):

1042 (a) In any action brought to prove the invalidity of a collector's deed

1043 or enjoin tax sale proceedings, other than an action based on fraud, the  
1044 court shall, if the complaining party is successful, order the  
1045 complaining party to pay to the tax collector or to the person or  
1046 persons claiming an interest pursuant to such deed, (1) amounts  
1047 representing taxes, interest and other charges lawfully due from the  
1048 complaining party at the time of such tax sale with interest from the  
1049 date of such tax sale at the rate provided in section 12-157, as amended  
1050 by this act, and (2) the reasonable costs of payment of taxes, insurance  
1051 premiums, repairs, maintenance and demolition of any structures  
1052 constituting a nuisance, and the fair market value of any capital  
1053 improvements made to the property by such persons, with interest at  
1054 the rate provided in section 37-3a computed from the time of such  
1055 expenditure or improvement.

1056 Sec. 34. Section 12-159b of the general statutes is repealed and the  
1057 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
1058 *applicable to assessment years commencing on or after said date*):

1059 No action alleging the invalidity of a collector's deed, substantially,  
1060 in the form provided in section 12-158, as amended by this act, on any  
1061 grounds other than fraud, shall be brought by any person except  
1062 within one year from the date the collector's deed was recorded or  
1063 [within two years] from the date of the sale, whichever is longer.

1064 Sec. 35. Subsection (a) of section 12-162 of the general statutes is  
1065 repealed and the following is substituted in lieu thereof (*Effective*  
1066 *October 1, 2013, and applicable to assessment years commencing on or after*  
1067 *said date*):

1068 (a) Any collector of taxes and any person deputized by such  
1069 collector, in the execution of tax warrants, shall have the same  
1070 authority as state marshals have in executing the duties of their office,  
1071 and any constable or other officer authorized to serve any civil process  
1072 may serve a warrant for the collection of any tax assessed or any water  
1073 or sanitation charges imposed, and the officer shall have the same

1074 authority as the collector concerning taxes or water or sanitation  
1075 charges committed to such officer for collection.

1076 Sec. 36. Section 12-165 of the general statutes is repealed and the  
1077 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
1078 *applicable to assessment years commencing on or after said date*):

1079 Each municipality shall have a suspense tax book. At least once in  
1080 each year each collector of taxes in each municipality shall deliver to  
1081 the board of finance or other similar board by whatever name called  
1082 or, if no such board exists, to the board of selectmen if a town not  
1083 consolidated with a city or borough, to the common council or board  
1084 of aldermen if a city, to the warden and burgesses if a borough and to  
1085 the governing board if any other municipality, a statement giving by  
1086 rate bill: (1) The [amount of each old age assistance tax unpaid on the  
1087 old age assistance tax rate books of each municipality as of July 1, 1953,  
1088 which amount shall be transferred to the old age assistance suspense  
1089 tax book, except that it shall not be necessary to comply with the  
1090 foregoing provisions of this chapter relating to such transfers and the  
1091 provisions of subdivisions (2), (3) and (5) of this section; the amount of  
1092 each uncollectible personal property tax and the amount of  
1093 uncollectible balance of each real estate tax which remains after  
1094 crediting such tax with the proceeds obtained from a tax sale or lien  
1095 sale of the real estate represented by such tax and which balance  
1096 cannot be collected by any other means; (2) the] name and address of  
1097 the person against whom each [such] uncollectable tax was levied, and  
1098 [(3)] (2) the reason why such collector believes each such tax is  
1099 uncollectible. At the end of such statement, the tax collector shall  
1100 certify that, to the best of his knowledge and belief, each tax contained  
1101 in such statement has not been paid and is uncollectible. A detailed  
1102 examination shall be made by the authority to which such statement  
1103 has been given of each tax shown thereon and, after such examination,  
1104 it shall designate in writing each tax which is believed by it to be  
1105 uncollectible. Thereupon, each tax so designated as uncollectible shall  
1106 be transferred by such collector to the suspense tax book. [(4) Opposite

1107 each tax in the appropriate rate bill shall be placed the following  
1108 words: "Suspense Tax Book .... day of ...., 20..", together with the name  
1109 of the tax collector who transferred such tax to the suspense tax book.]  
1110 (3) Each tax so transferred shall not thereafter be included as an asset  
1111 of such municipality. [(5)] The amount of each tax so transferred  
1112 during the last fiscal year and the name of the person against whom  
1113 each such tax was levied shall be published in the next annual report  
1114 of such municipality or filed in the town clerk's office within sixty days  
1115 of the end of the fiscal year. [(6)] (4) Nothing herein contained shall be  
1116 construed as an abatement of any tax so transferred, but any such tax,  
1117 as it has been increased by interest or penalty, fees and charges, may  
1118 be collected by the collector then or subsequently in office. The  
1119 provisions of section 12-147, as amended by this act, shall be applicable  
1120 to all moneys so collected.

1121 Sec. 37. Section 12-166 of the general statutes is repealed and the  
1122 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
1123 *applicable to assessment years commencing on or after said date*):

1124 Unless the context otherwise requires, "tax", wherever used in this  
1125 section, includes each property tax and each installment and part  
1126 thereof due to a municipality, as such tax may have been increased by  
1127 interest, penalties, fees and charges, including collection fees of a  
1128 collection agency and attorneys' fees, provided such attorneys' fees  
1129 shall be limited to those ordered by the court in any court action or  
1130 proceeding brought by the municipality to recover such tax. Each  
1131 collector of taxes of each municipality may collect any tax at any time  
1132 by authority of any present or future legislation providing for the  
1133 collection of any tax and said collector may photostat the receipted  
1134 bills of such collected taxes. Each collector of taxes of each  
1135 municipality shall, within a reasonable period after each unpaid tax, or  
1136 the first installment thereof in case installment payments have been  
1137 authorized, has become due and payable, exclusive of each lawful  
1138 abatement, exclusive of each lawful deduction because of a correction  
1139 which has been made under the provisions of any legislation

1140 providing for corrections of taxes, exclusive of each uncollectible tax  
1141 which has been lawfully transferred to the suspense tax book under  
1142 the provisions of section 12-165, as amended by this act, exclusive of  
1143 each uncollectible tax removed under the provisions of section 12-164  
1144 and exclusive of each uncollectible tax removed from the rate bills  
1145 under the provisions of section 12-195, proceed to collect such tax as it  
1146 has been increased by interest, penalties, fees and charges and shall,  
1147 when collection has been made, pay the same, together with all  
1148 interest, penalties, fees and charges, to the treasurer of the municipality  
1149 served by him.

1150 Sec. 38. Section 12-168 of the general statutes is repealed and the  
1151 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
1152 *applicable to assessment years commencing on or after said date*):

1153 Whenever used herein, the "municipality" has the meaning given to  
1154 it in section 12-141, as amended by this act, and "tax moneys" include  
1155 the receipts from each property tax or assessment, and each  
1156 installment and part thereof due a municipality, with any interest or  
1157 other lawful charges incident thereto. The tax collector of any  
1158 municipality in this state shall not be held personally liable for the loss  
1159 of any tax moneys collected by him when he has performed all of the  
1160 duties required of him by statute pertaining to such tax moneys and  
1161 when such loss is not due to negligence or wilful misconduct on his  
1162 part. No tax collector shall compromise or release the amount of any  
1163 tax except as specifically provided by law.

1164 Sec. 39. Section 14-33a of the general statutes is repealed and the  
1165 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
1166 *applicable to assessment years commencing on or after said date*):

1167 When a taxpayer who was reported to the Commissioner of Motor  
1168 Vehicles as delinquent in taxes by a tax collector in accordance with  
1169 section 14-33 is no longer delinquent, the tax collector shall  
1170 immediately notify the Commissioner of Motor Vehicles, on forms

1171 prescribed and furnished by him, specifying the name, address and  
1172 registration number to be removed from the motor vehicle delinquent  
1173 tax list. No tax collector shall knowingly submit a false report to the  
1174 Commissioner of Motor Vehicles that a motor vehicle tax is no longer  
1175 delinquent pursuant to this section.

1176 Sec. 40. Section 12-169 of the general statutes is repealed and the  
1177 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
1178 *applicable to assessment years commencing on or after said date*):

1179 When the final day for payment of any tax or any installment  
1180 thereof occurs on Saturday, Sunday or a legal holiday, payment may  
1181 be made without interest or penalty on the following business day.

1182 Sec. 41. Section 12-195h of the general statutes is repealed and the  
1183 following is substituted in lieu thereof (*Effective October 1, 2013, and*  
1184 *applicable to assessment years commencing on or after said date*):

1185 Any municipality, by resolution of its legislative body, as defined in  
1186 section 1-1, may assign, for consideration, any and all liens filed by the  
1187 tax collector to secure unpaid taxes on real property as provided under  
1188 the provisions of this chapter. The consideration received by the  
1189 municipality shall be negotiated between the municipality and the  
1190 assignee. The assignee or assignees of such liens shall have and possess  
1191 the same powers and rights at law or in equity as such municipality  
1192 and municipality's tax collector would have had if the lien had not  
1193 been assigned with regard to the precedence and priority of such lien,  
1194 the accrual of interest and the fees and expenses of collection and of  
1195 preparing and recording the assignment. The assignee shall have the  
1196 same rights to enforce such liens as any private party holding a lien on  
1197 real property including, but not limited to, foreclosure and a suit on  
1198 the debt.

1199 Sec. 42. Subsection (e) of section 16-262c of the general statutes is  
1200 repealed and the following is substituted in lieu thereof (*Effective*  
1201 *October 1, 2013, and applicable to assessment years commencing on or after*

1202 *said date*):

1203 (e) No provision of the Freedom of Information Act, as defined in  
 1204 section 1-200, shall be construed to require or permit a municipal  
 1205 utility furnishing electric, gas or water service, a municipality  
 1206 furnishing water or sewer service, a district established by special act  
 1207 or pursuant to chapter 105 and furnishing water or sewer service or a  
 1208 regional authority established by special act to furnish water or sewer  
 1209 service to disclose records under the Freedom of Information Act, as  
 1210 defined in section 1-200, which identify or could lead to identification  
 1211 of the utility usage or billing information of individual customers, to  
 1212 the extent such disclosure would constitute an invasion of privacy.  
 1213 Nothing in this section prohibits the disclosure of delinquencies or  
 1214 enforcement actions.

1215 Sec. 43. Sections 12-143, 12-149, 12-151 and 12-180 of the general  
 1216 statutes are repealed. (*Effective October 1, 2013*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	7-109
Sec. 2	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	7-328(a)
Sec. 3	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-41(c)
Sec. 4	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-81d

Sec. 5	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-117a
Sec. 6	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-124
Sec. 7	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-124a(b)
Sec. 8	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-125a
Sec. 9	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-128
Sec. 10	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-129
Sec. 11	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-130
Sec. 12	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-132
Sec. 13	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-134
Sec. 14	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-135

Sec. 15	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-137
Sec. 16	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-138
Sec. 17	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-140
Sec. 18	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-141
Sec. 19	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-141a
Sec. 20	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-144b
Sec. 21	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-144c
Sec. 22	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-145
Sec. 23	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-146
Sec. 24	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-146a

Sec. 25	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-147
Sec. 26	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-150
Sec. 27	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-153
Sec. 28	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-154
Sec. 29	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-155
Sec. 30	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-157
Sec. 31	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-158
Sec. 32	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-159
Sec. 33	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-159a(a)
Sec. 34	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-159b

Sec. 35	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-162(a)
Sec. 36	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-165
Sec. 37	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-166
Sec. 38	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-168
Sec. 39	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	14-33a
Sec. 40	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-169
Sec. 41	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	12-195h
Sec. 42	<i>October 1, 2013, and applicable to assessment years commencing on or after said date</i>	16-262c(e)
Sec. 43	<i>October 1, 2013</i>	Repealer section

**Statement of Purpose:**

To make technical and substantive changes to statutes concerning municipal revenue collection.

*[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.]*