



General Assembly

February Session, 2014

Raised Bill No. 5348

LCO No. 1703



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT CONCERNING THE PAYMENT OF DELINQUENT PROPERTY TAXES.

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

1 Section 1. Section 12-144b of the 2014 supplement to the general
2 statutes is repealed and the following is substituted in lieu thereof
3 (*Effective October 1, 2014*):

4 Except as otherwise provided by the general statutes, all payments
5 made to or recovered by the municipality on any specific property
6 shall be applied (1) [first,] for any outstanding unsecured taxes, first to
7 expenses concerning such unsecured taxes, including attorney's fees,
8 collection expenses, recording fees, collector's fees and other expenses
9 and charges related to all delinquencies owed by the party liable
10 therefor before the interest accrued, then to the principal of such
11 outstanding unsecured taxes, paying the oldest such tax first, except
12 that upon request by the person making such payment, such payment
13 shall be applied to expenses and principal related to the property or
14 properties designated by such person, and (2) for any outstanding
15 secured taxes, first to expenses concerning such secured taxes,

16 including attorney's fees, collection expenses, recording fees, collector's
17 fees and other expenses and charges related to all delinquencies owed
18 by the party liable therefor before the interest accrued, then to the
19 principal of such outstanding secured taxes, paying the oldest such tax
20 first, except that upon request by the person making such payment,
21 such payment shall be applied to expenses and principal related to the
22 property or properties designated by such person. If there is litigation
23 pending between the municipality and the party liable for the oldest
24 outstanding tax on such property concerning such oldest outstanding
25 tax, such tax payment shall only be applied to the oldest outstanding
26 tax on such property which is not involved in such litigation, provided
27 this section shall not apply to tax payments tendered by third parties
28 pursuant to contract or by operation of law. The municipality shall not
29 be bound by any notation on or accompanying a payment that
30 purports to be payment in full, proposes to waive any rights or powers
31 of the municipality, directs application of the payment in any manner
32 that contradicts any applicable statute or ordinance or is otherwise
33 contrary to law.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2014</i>	12-144b

Statement of Purpose:

To allow taxpayers to apply delinquent property tax payments to specific properties rather than requiring such payments to be divided between all properties owned by the taxpayer on which property taxes are delinquent.

[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.]