



General Assembly

**Substitute Bill No. 5348**

February Session, 2014



**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2 statutes is repealed and the following is substituted in lieu thereof  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 (a) Except as otherwise provided by the general statutes or  
5 subsection (b) of this section, all payments made to or recovered by the  
6 municipality on any specific property shall be applied [(1) first, for]  
7 first to any outstanding unsecured taxes and then to any outstanding  
8 secured taxes. For any outstanding unsecured taxes, all payments shall  
9 be applied first to expenses concerning such unsecured taxes,  
10 including attorney's fees, collection expenses, recording fees, collector's  
11 fees and other expenses and charges related to all delinquencies owed  
12 by the party liable therefor before the interest accrued, then to the  
13 principal of such outstanding unsecured taxes, paying the oldest such  
14 tax first. [, and (2) for] For any outstanding secured taxes, all payments  
15 shall be applied 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. If there is litigation pending between the municipality and the  
21 party liable for the oldest outstanding tax on such property concerning  
22 such oldest outstanding tax, such tax payment shall only be applied to  
23 the oldest outstanding tax on such property which is not involved in  
24 such litigation, provided this section shall not apply to tax payments  
25 tendered by third parties pursuant to contract or by operation of law.  
26 The municipality shall not be bound by any notation on or  
27 accompanying a payment that purports to be payment in full,  
28 proposes to waive any rights or powers of the municipality, directs  
29 application of the payment in any manner that contradicts any  
30 applicable statute or ordinance or is otherwise contrary to law.

31 (b) Any person making a payment pursuant to subsection (a) of this  
32 section may, at the time of such payment, direct the manner in which  
33 to apply such payment to outstanding unsecured and secured taxes,  
34 fees and expenses, including whether to apply such payment to a  
35 specific property.

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

**PD**      *Joint Favorable Subst.*