

## Schedule for Paying Property Taxes

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### Issue

To what extent can municipalities (1) determine the schedule for paying property taxes and (2) adopt different payment schedules for different groups of taxpayers, such as seniors.

### Payment Schedules

The law specifies the schedules municipalities may impose on taxpayers for paying property taxes. By law, municipalities may choose only one of three payment schedules. They may require taxpayers to pay the tax in one annual installment, two equal semiannual installments, or four equal quarterly installments, but those that require semiannual or quarterly payments must allow taxpayers to pay two or more installments when the first installment is due.

In selecting one of these options, municipalities must also specify the due date or dates for making an installment payment, and for those requiring semiannual or quarterly installment payments, set the due date for the last installment payment no later than 45 days before the end of the fiscal year in which the first installment payment is due ([CGS § 12-142](#)).

### Case Law on Municipal Property Tax Administration

Although the statutes do not expressly prohibit municipalities from imposing other schedules or different schedules for different taxpayers (e.g. seniors), case law suggests that they can do neither without explicit statutory authority. Connecticut courts have long held that a municipality has “only the powers which are expressly conferred upon it by the general statutes or by some special act of the General Assembly and those which are fairly to be implied as necessary to carry into effect the powers expressly given” (*Old Colony Gardens, Inc. v. Stamford*, 147 Conn. 60 (1959)).

Specifically regarding municipal taxing power, the Connecticut Supreme Court ruled:

A municipality, as a creation of the state, has no inherent power of its own, nor does it have any powers of taxation except those expressly granted to it by the legislature. For these reasons, a municipality's powers of taxation can be lawfully exercised only in strict conformity to the terms by which they were given, and statutes conferring authority to tax must be strictly observed (*Joseph W. Pepin v. City of Danbury*, 171 Conn. 74 (1976)).

The Connecticut Tax Collectors Association's [website](#) echoes this decision:

Some statutes dictate the procedures to be followed for billing and collection of taxes and the record keeping involved. Statutes are strictly construed, with authority existing only if specifically granted by statute. Statutes govern when and how bills are sent; what notice is to be given or published concerning taxes; the rate and applicability of interest; how liens are applied, what delinquent collections are permitted; and so forth.

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