

May 1, 2019

**Written Testimony as a member of the Connecticut Tax Collectors' Association  
regarding SB 1135: An Act Concerning the Municipal Interest Rate Applicable to Delinquent  
Property Taxes**

My name is Christine Silansky and I am the Tax Collector for the Town of Canton. I am submitting this written testimony opposing SB 1135, which would allow municipalities to approve a lower interest rate applicable to delinquent taxes.

The penalty, or delinquent interest rate, for not paying taxes is our leverage for collecting what is rightly owed to the towns to pay for education and services for our communities. Imagine if we all decided to not pay our taxes because the penalty was lowered – where would this leave the towns and cities? This rate should not be a bargaining tool in the political arena nor a choice among the ‘powers that be’. We strive every day to bring in what is budgeted so the towns and cities can pay their bills. It is hard enough to do so with the rate at 18%. Lowering the penalty for not paying may backfire and wind up being an incentive for taxpayers to hold off on paying their taxes, as the municipalities struggle to make ends meet.

Uniformity and consistency allow tax collectors to perform their jobs fairly and equally throughout the State of Connecticut. Some statutes are currently written with enabling legislation for towns to adopt the laws as provided by the State. This legislation only gives the authority to the town to adopt the law as written. As a matter of transparency, the State of Connecticut should itself be consistent with how their laws are written and asked to be followed.

This proposal is another example of an unfunded state mandate which would provide no benefit to the state and yet, prove to be detrimental to the cities and towns of Connecticut.

Thank you for your consideration.

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