

Refunding Property Tax Overpayments

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Issue

Do Connecticut municipalities have authority to refund a property tax overpayment more than three years after the tax installment's due date?

The Office of Legislative Research is not authorized to give legal opinions and this report should not be considered one.

Summary

While the general rule is that overpayments are refundable for up to three years, under certain circumstances they can be refunded later. By law, a municipality may, upon a taxpayer's written application, refund a property tax overpayment if the application is made (postmarked or delivered by) by the later of:

1. three years after the tax was due;
2. any municipally-set extended application deadline, as established in a local ordinance; or
3. 90 days after (a) a court, by final court order, removes a tax assessment; (b) an assessment error is discovered during an audit; (c) an assessor determines a motor vehicle was taxed in a municipality in which it was not taxable; or (d) a board of assessment appeals reduces an assessment.

A municipality may apply an overpayment to other delinquent taxes a taxpayer owes before refunding any remaining amount of overpayment ([CGS § 12-129](#), as amended by [PA 22-74](#), § 14, effective July 1, 2022).

Additionally, the law provides an extended recovery period (six years from date of payment) for members of the armed forces or their surviving relatives, under certain conditions ([CGS § 12-128](#), as amended by [PA 22-74](#), § 17, effective July 1, 2022).

When seeking a refund, a taxpayer must apply to the tax collector stating the relevant facts and the requested refund amount.

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