

Senate, March 25, 1998. The Committee on Planning and Development reported through SEN. COLEMAN, 2nd DIST., Chairman of the Committee on the part of the Senate, that the substitute bill ought to pass.

AN ACT CONCERNING TECHNICAL REVISIONS TO CERTAIN MUNICIPAL STATUTES.

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

1 Section 1. Subsection (f) of section 12-157 of
2 the general statutes, as amended by public act
3 97-139, is repealed and the following is
4 substituted in lieu thereof:
5 (f) Within sixty days after such sale, the
6 collector shall cause to be published in a
7 newspaper having a daily general circulation in
8 the town in which the real property is located,
9 and shall send by certified mail, return receipt
10 requested, to the delinquent taxpayer and each
11 mortgagee, lienholder and other record
12 encumbrancer whose interest in such property is
13 affected by such sale, a notice stating the date
14 of the sale, the name and address of the
15 purchaser, the amount the purchaser paid for the
16 property and the date the redemption period will
17 expire. The notice shall include a statement that
18 if redemption does not take place by the date
19 stated and in the manner provided by law, the
20 RESPECTIVE TITLES, MORTGAGES, LIENS AND OTHER
21 ENCUMBRANCES IN SUCH PROPERTY OF THE delinquent
22 taxpayer [,] and THOSE OF all mortgagees,

23 lienholders and other record encumbrancers who
24 have received actual or constructive notice of
25 such sale as provided by law, [that their
26 respective titles, mortgages, liens and other
27 encumbrances in such property] shall be
28 extinguished. Not later than six months after the
29 date of the sale or within sixty days if the
30 property was abandoned or meets other conditions
31 established by ordinance adopted by the
32 legislative body of the town, if the delinquent
33 taxpayer, mortgagee, lienholder or other record
34 encumbrancer whose interest in the property will
35 be affected by such sale, pays or tenders to the
36 collector, the amount of taxes, interest and
37 charges which were due and owing at the time of
38 the sale together with interest on the total
39 purchase price paid by the purchaser at the rate
40 of eighteen per cent per annum from the date of
41 such sale, such deed, executed pursuant to
42 subsection (e) of this section, shall be delivered
43 to the collector by the town clerk for
44 cancellation and the collector shall provide a
45 certificate of satisfaction to the person paying
46 or tendering the money who, if not the person
47 whose primary duty it was to pay the tax or taxes,
48 shall have a claim against the person whose
49 primary duty it was to pay such tax or taxes for
50 the amount so paid, and may add the same to any
51 claim for which he has security upon the property
52 sold, provided the certificate of satisfaction is
53 recorded on the land records but the interests of
54 other persons in the property shall not be
55 affected. Within ten days of receipt of such
56 amounts in redemption of the levied property, the
57 collector shall notify the purchaser by certified
58 mail, return receipt requested, that the property
59 has been redeemed and shall tender such payment,
60 together with the amount held pursuant to
61 subparagraph (A) of subdivision (1) of subsection
62 (i) of this section, if any, to the purchaser. If
63 the purchase money and interest are not paid
64 within such year, the deed shall be recorded and
65 have full effect.

66 Sec. 2. Subsection (g) of section 12-120a of
67 the general statutes, as amended by section 11 of
68 public act 97-244, is repealed and the following
69 is substituted in lieu thereof:

70 (g) For purposes of exemptions from or
71 reductions in property tax for certain
72 individuals, with respect to which state
73 reimbursement is applicable, such report shall
74 include (A) the total number of individuals and
75 the total amounts of each such exemption or
76 reduction in the case of such benefits not subject
77 to income requirements and (B) in the case of such
78 benefits subject to income requirements, such
79 total number of individuals and total amounts of
80 exemption or reduction AND the total assessed
81 value of such exempt property, by the exemption
82 categories and property types deemed appropriate
83 by the secretary.

84 Sec. 3. Subdivision (1) of subsection (b) of
85 section 12-94b of the general statutes, as amended
86 by section 9 of public act 97-244, is repealed and
87 the following is substituted in lieu thereof:

88 (b) (1) If the Secretary of the Office of
89 Policy and Management modifies the value of
90 machinery and equipment or a commercial motor
91 vehicle which has been approved for exemption by
92 the assessor or board of assessors under
93 subdivision (72) or (74) of section 12-81, AS
94 AMENDED, or determines that the person who filed
95 written application for such exemption is
96 ineligible therefor, the secretary shall send
97 written notice of such modification or denial to
98 said person, and shall forward a copy to the
99 assessor or assessors who approved such exemption.
100 Not later than ninety days after the date the
101 assessor or assessors receive a copy of such
102 notice, he or they shall determine whether an
103 increase to the taxable grand list of the
104 municipality is required to be made as a result of
105 such modification or denial, unless, in the
106 interim, the assessor or board of assessors [have]
107 HAS received notification from the Secretary of
108 the Office of Policy and Management that a request
109 for a hearing with respect to such exemption has
110 been made and approved pursuant to subdivision (2)
111 of this subsection. If an increase is warranted,
112 the assessor or assessors shall promptly issue a
113 certificate of correction adding the value of such
114 property to the taxable grand list and shall
115 forward a copy thereof to the tax collector, who
116 shall, not later than thirty days following, issue
117 a bill for the amount of the additional tax due as

118 a result of such increase. Such additional tax
119 shall become due and payable not later than thirty
120 days from the date such bill is sent, and shall be
121 subject to interest for delinquent taxes as
122 provided in section 12-146. With respect to the
123 denial or modification of an exemption for which a
124 hearing is held, the assessor or assessors shall
125 not issue a certificate of correction until he or
126 they receive notice from the Secretary of the
127 Office of Policy and Management of the disposition
128 of such hearing.

129 PD COMMITTEE VOTE: YEA 19 NAY 0 JFS

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"THE FOLLOWING FISCAL IMPACT STATEMENT AND BILL ANALYSIS ARE PREPARED FOR THE BENEFIT OF MEMBERS OF THE GENERAL ASSEMBLY, SOLELY FOR PURPOSES OF INFORMATION, SUMMARIZATION AND EXPLANATION AND DO NOT REPRESENT THE INTENT OF THE GENERAL ASSEMBLY OR EITHER HOUSE THEREOF FOR ANY PURPOSE."

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FISCAL IMPACT STATEMENT - BILL NUMBER sSB 383

STATE IMPACT	None
MUNICIPAL IMPACT	None, see explanation below
STATE AGENCY(S)	Office of Policy and Management

EXPLANATION OF ESTIMATES:

MUNICIPAL IMPACT: This bill is clarifying and technical in nature and has no fiscal impact.

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OLR BILL ANALYSIS

sSB 383

AN ACT CONCERNING TECHNICAL REVISIONS TO CERTAIN MUNICIPAL STATUTES

SUMMARY: This bill makes technical changes to laws regarding tax sales, property tax exemptions, and related reporting requirements.

EFFECTIVE DATE: October 1, 1998

COMMITTEE ACTION

Planning and Development Committee

Joint Favorable Substitute
Yea 19 Nay 0