



General Assembly

January Session, 2015

***Raised Bill No. 6944***

LCO No. 4055



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT CONCERNING THE TIMELY REFUND OF INADVERTENT  
PROPERTY TAX PAYMENTS.***

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

1 Section 1. Section 12-129 of the general statutes is repealed and the  
2 following is substituted in lieu thereof (*Effective October 1, 2015*):

3 Any person, firm or corporation who pays any property tax in  
4 excess of the principal of such tax as entered in the rate book of the tax  
5 collector and covered by his warrant therein, or in excess of the legal  
6 interest, penalty or fees pertaining to such tax, or who pays a tax from  
7 which the payor is by statute exempt and entitled to an abatement, or  
8 who, by reason of a clerical error on the part of the assessor or board of  
9 assessment appeals, pays a tax in excess of that which should have  
10 been assessed against his property, or who is entitled to a refund  
11 because of the issuance of a certificate of correction, may make  
12 application in writing to the collector of taxes for the refund of such  
13 amount. Such application shall be delivered or postmarked by the later  
14 of (1) three years from the date such tax was due, (2) such extended  
15 deadline as the municipality may, by ordinance, establish, or (3) ninety

16 days after the deletion of any item of tax assessment by a final court  
17 order or pursuant to subdivision (3) of subsection (c) of section 12-53  
18 or section 12-113. Such application shall contain a recital of the facts  
19 and shall state the amount of the refund requested. The collector shall,  
20 after examination of such application, refer the same, with his  
21 recommendations thereon, to the board of selectmen in a town or to  
22 the corresponding authority in any other municipality, and shall  
23 certify to the amount of refund, if any, to which the applicant is  
24 entitled. The existence of another tax delinquency or other debt owed  
25 by the same person, firm or corporation shall be sufficient grounds for  
26 denying the application. Upon receipt of such application and  
27 certification, the selectmen or such other authority shall draw an order  
28 upon the treasurer in favor of such applicant for the amount of refund  
29 so certified. Any such refund shall be issued to the applicant not later  
30 than thirty days after receipt of the application for such refund by the  
31 collector of taxes. Any action taken by such selectmen or such other  
32 authority shall be a matter of record, and the tax collector shall be  
33 notified in writing of such action. Upon receipt of notice of such action,  
34 the collector shall make in his rate book a notation which will date,  
35 describe and identify each such transaction. Each tax collector shall, at  
36 the end of each fiscal year, prepare a statement showing the amount of  
37 each such refund, to whom made and the reason therefor. Such  
38 statement shall be published in the annual report of the municipality  
39 or filed in the town clerk's office within sixty days of the end of the  
40 fiscal year. Any payment for which no timely application is made or  
41 granted under this section shall permanently remain the property of  
42 the municipality. Nothing in this section shall be construed to allow a  
43 refund based upon an error of judgment by the assessors.  
44 Notwithstanding the provisions of this section, the legislative body of  
45 a municipality may, by ordinance, authorize the tax collector to retain  
46 payments in excess of the amount due provided the amount of the  
47 excess payment is less than five dollars.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2015</i>	12-129

**Statement of Purpose:**

To require to municipalities to refund inadvertent property tax overpayments in a timely manner.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*