

Legislative History for Connecticut Act

PA 15-156

HB6571

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Transcripts from the Joint Standing Committee Public
Hearing(s) and/or Senate and House of Representatives
Proceedings

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**CONNECTICUT
GENERAL ASSEMBLY
HOUSE**

**PROCEEDINGS
2015**

**VOL.58
PART 13
4200 - 4550**

/th
HOUSE OF REPRESENTATIVES

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May 21, 2015

[cheering]

We have a bipartisan neighborhood. We make good decisions, and we do it together. I would like you all to give these two fine young gentleman a round of applause as they will be in this building soon. Thank you.

[applause/cheering]

DEPUTY SPEAKER MORRIS:

Thank you and welcome to the Chamber. Will the Clerk please call Calendar No. 438.

CLERK:

On Page 51, House Calendar 438, Favorable Report of the Joint Standing Committee on Judiciary. Substitute House Bill 6571, AN ACT CONCERNING THE MUNICIPAL TAX COLLECTION STATUTES.

DEPUTY SPEAKER MORRIS:

Representative Miller.

REP. MILLER (36th):

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Good afternoon, Mr. Speaker. I move for acceptance of the Joint Committee's Favorable Report and passage of the bill.

DEPUTY SPEAKER MORRIS:

The question before the Cham - the question is acceptance of the Joint Committee's Favorable Report and passage of the bill. Representative Miller, you have the floor, sir.

REP. MILLER (36th):

Thank you, Mr. Speaker. Tax collectors are ministerial in their oversight. They collect taxes and other charges in amounts, and in a manner as directed by their own town and city's assessors and by the legislature. And with that in mind, Mr. Speaker, the Clerk has an amendment, LCO 7949. I would ask that the Clerk to please read and call the amendment and that I be granted leave of the Chamber to summarize.

DEPUTY SPEAKER MORRIS:

Will the Clerk please call LCO No. 7949, which will be designated House Amendment Schedule "A."

CLERK:

House Amendment Schedule "A," LCO 7949 as
introduced by Representative Miller.

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DEPUTY SPEAKER MORRIS:

The representative seeks leave of the Chamber to summarize the amendment. Is there objection? Is there objections? Representative Miller, you may proceed with summary.

REP. MILLER (36th):

Thank you, Mr. Speaker. What this amendment does is it strikes and removes Section 7 in its entirety of the underlying bill. It was found to be a little problematic, but it still leaves what we think is a very good bill, and I'll summarize just a couple of the key concepts.

Among other things this does, it updates the tax collector statutes to help them do their job better. It allows municipalities and district health department to now withhold or revoke a business license or permit if that business owes Water, Sewer, or Sanitation charges that are at least a year old, as they already do with delinquent taxes. Now the other thing it does is it requires municipalities to follow the taxpayer's written instructions specifying the property or properties which specific tax payments should be applied, and it also allows us to join

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the 21st century. It extends the postmark rule to electronic payments, Mr. Speaker, and I urge adoption - or passage.

DEPUTY SPEAKER MORRIS:

The question before the Chamber is adoption of the House Amendment Schedule "A." Will you remark on the Amendment? Representative Aman of the 14th.

REP. AMAN (14th):

Thank you, Mr. Speaker. I believe the summary was a very much about the bill itself. The amendment that we're going to be voting on basically takes away some of the areas that confusion was, so I urge my colleagues for the amendment, and I'll save any other comments to the vote for the bill.

DEPUTY SPEAKER MORRIS:

Will you remark further on the amendment before us? Will you remark further on the amendment before us? If not, I will try your minds. All those in favor, signify by saying aye.

REPRESENTATIVES:

Aye.

DEPUTY SPEAKER MORRIS:

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All those opposed, nay. The ayes have it.

The amendment is adopted. [gavel]

Will you remark further on the bill, as amended? Will you remark further on the bill, as amended? Representative Aman of the 14th.

REP. AMAN (14th):

Yes. We did get a summary of the bill that I think was correct. It is very much on a technical manner throughout it. Any of you in the Chamber that are having trouble falling asleep, I recommend you read the bill. [laughs] Thank you, Mr. Speaker.

DEPUTY SPEAKER MORRIS:

Will you remark further on the bill, as amended? Will you remark further on the bill, as amended? If not, will staff and guests please come to the Well of the House. Will the members please take your seats. The machine will be open.

CLERK:

[bell ringing] The House of Representatives is voting by roll. The House of Representatives is voting by roll. Will members please report to the Chamber immediately.

[pause]

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DEPUTY SPEAKER MORRIS:

Have all members voted? Have all members voted? Will the members please check the board to determine if your vote is properly cast. If all the members have voted, the machine will be locked and the Clerk will take a tally. The Clerk will please announce the tally.

CLERK:

House Bill 6571 as amended by House "A"

Total Number Voting 147

Necessary for Passage 74

Those voting Yea 147

Those voting Nay 0

Absent and not voting 4

DEPUTY SPEAKER MORRIS:

The bill, as amended, is passed. [gavel] Will the Clerk please call Calendar 424. Representative Albis. Will the Clerk please call Calendar 424.

CLERK:

On Page 24, House Calendar 424, Favorable Report of the Joint Standing Committee on Environment. Substitute House - Substitute Senate

SB 866

**S - 688
CONNECTICUT
GENERAL ASSEMBLY
SENATE**

**PROCEEDINGS
2015**

**VOL. 58
PART 10
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SENATE

146
June 2, 2015

SENATOR DUFF:

On Page 19, Calendar 577, House Bill 6853. I'd like to place that item on the Consent Calendar.

THE CHAIR:

Seeing no objection, so ordered, sir.

SENATOR DUFF:

On Calendar Page 20, Calendar 585, House Bill 6571. I'd like to place that item on the Consent Calendar.

THE CHAIR:

So ordered, sir.

SENATOR DUFF:

On Calendar Page 20, Calendar 578, House Bill 6852. I'd like to place that item on the Consent Calendar.

THE CHAIR:

So ordered, sir.

SENATOR DUFF:

On Calendar Page 8, Calendar 480, House Bill 6910. I'd like to place that item on the Consent Calendar.

THE CHAIR:

So ordered, sir.

SENATOR DUFF:

Thank you, Madam President. On Calendar Page 11, Calendar 511, House Bill 6937. I'd like to place that item on the Consent Calendar.

THE CHAIR:

So ordered, sir.

SENATOR DUFF:

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SENATE

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June 2, 2015

THE CLERK:

House Bill 6915. Page 4, Calendar 383 -

THE CHAIR:

Hold on a minute. Mr. Clerk, you're gonna have to use your microphone so we can hear you, please. I apologize. Thank you.

THE CLERK:

Page 4, Calendar 382, House Bill 6915. Page 4, Calendar 383, House Bill 6723. Page 5, Calendar 390, House Bill 6317. Page 5, Calendar 437, House Bill 6771. Page 5, 438, House Bill 6772. On Page 6, Calendar 439, House Bill 6259. On Page 8, Calendar 480, House Bill 6910.

On Page 8 also, Calendar 481, House Bill 6978, and on Page 9, Calendar 500, House Bill 6579. On Page 10, Calendar 502, House Bill 6868. Page 11, Calendar 511, House Bill 6937. Also on Page 11, Calendar 513, House Bill 6986, and on Page 12, Calendar 515, House Bill 6902.

Also on Page 12, Calendar 521, House Bill 6971. On Page 12 again, Calendar 522, House Bill 6834. Page 12, Calendar 518, House Bill 6770. On Page 13, Calendar 524, House Bill 6997. Also on Page 13, Calendar 525, House Bill 6984, and on Page 14, Calendar 530, House Bill 6977.

Also on Page 14, Calendar 531, House Bill 6994. Page 15, Calendar 535, House Bill 6730. Page 17, Calendar 552, House Bill 6884. Page 17, Calendar 557, House Bill 6155. On Page 18, Calendar 564, House Bill 7000. Page 18 again, 566, House Bill 6138. Also on Page 18, Calendar 571, House Bill 5092, and on Page 19, Calendar 577, House Bill 6853.

On Page 20, Calendar 585, House Bill 6571. Page 20, Calendar 578, House Bill 6852. On Page 23, Calendar 606, House Bill 5660, and on Page 24, Calendar 609, House Bill 5257. Page 24, Calendar 611, House Bill 7060. Page 24, Calendar 610, House Bill 7050. On Page 25, Calendar 617, House Bill 6020.

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On Page 26, Calendar 619, House Bill 6750. Also on Page 26, Calendar 620, House Bill 6745. Page 27, Calendar 627, House Bill 5101. Page 29, Calendar 635, House Bill 5110. Also on Page 29, Calendar 641, House Bill 6967. On Page 30, Calendar 645, House Bill 6943, and also on Page 30, Calendar 642, 6707.

THE CHAIR:

Thank you, Mr. Clerk. We're adding - we have to add one more. Hold on for one second, please.

[pause]

THE CLERK:

On - and the last item is on Page 19, Calendar 576, House Bill 6976.

THE CHAIR:

Mr. Clerk, will you call - hold on a minute. There's a question. Senator Kelly, you have a question? Senator Kelly.

SENATOR KELLY:

Thank you, Madam President. That last item on Page 19, the Clerk called 576, House Bill 6976. Was it supposed to be 57 - Calendar No. 575, 6975?

THE CHAIR:

Senator Duff.

SENATOR DUFF:

Thank you, Madam President. And thanks to Senator Kelly for the - catching that. Yes, it is Calendar 575, House Bill 6975.

THE CHAIR:

6975.

THE CLERK:

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And that is Page 19, Calendar 575, House Bill 6975.

THE CHAIR:

Are there any other corrections anybody has? If not, at this time, Mr. Clerk, will you please call for a roll call vote on the Consent Calendar. The machine is open.

THE CLERK:

Immediate roll call has been ordered in the Senate.
Immediate roll call on today's Consent Calendar has been ordered in the Senate.

[pause]

THE CHAIR:

If all members have voted, all members have voted. The machine will be closed. Mr. Clerk, please call a tally. You wanna call on the Consent Calendar? Yes, it's closed. It's closed on the machine here.

THE CLERK:

On today's Consent Calendar

Total Number Voting	36
Necessary for Passage	19
Those voting Yea	36
Those voting Nay	0
Absent/not voting	0

THE CHAIR:

The Consent Calendar passes. [gavel] Senator Duff.

SENATOR DUFF:

Thank you, Madam President. Before we adjourn, I'd like to yield for any points or announcements.

THE CHAIR:

**JOINT
STANDING
COMMITTEE
HEARINGS**

**PLANNING AND
DEVELOPMENT
PART 2
532 – 1040**

2015

lrz/gbr PLANNING AND DEVELOPMENT
COMMITTEE

REP. MILLER: Thank you.

FRANCIS PICKERING: Thank you.

REP. MILLER: Next up is Adam Cohen to be followed
by John Chaponis. Welcome, Adam.

ADAM COHEN: Thank you. Thank you. My name is Adam
Cohen. I'm an attorney with the law firm of
Pullman & Comley headquartered in Bridgeport.
I also am the General Counsel to the
Connecticut Tax Collectors Association and I
have represented approximately 70 towns in
Connecticut with regard to their tax
collections.

I'm here to testify in favor of House Bill
6571, AN ACT CONCERNING THE MUNICIPAL TAX
COLLECTION STATUTES. This legislation was
prepared in conjunction with a committee of the
tax collectors to remedy a number of minor
problems with the tax collection statutes.

Specifically, they would do things such as
allow the postmark rule, which already applies
to envelopes that are mailed within one month,
to delay interest accruing when it's received
in the following month, extend that rule to
electronic payments as well. The postmark rule
already exists in the statute, but an ambiguity
exists as to whether that could be applied to
electronic payments.

It would also require tax collectors to follow
any written instructions from the owner of
multiple tax delinquent properties as to which
of them a payment should be applied, an issue
which was raised in the last session.

Next, it would clarify better redemption of a
tax sale property, which is a non-judicial
foreclosure for a tax delinquent property, that

the redemption would not subordinate state or municipal liens and so that it could occur both before and after the tax auction occurred.

Finally, it would create a new procedure under which the purchaser of a property at a tax sale could go to court to get a confirmation of that sale by a court. That way that -- that person will have much more marketable title and it will be much easier for them to get title insurance.

Under the current statutes, the tax sale exists nonjudicially. Once it's completed it can be challenged by an owner or encumbrancer who lost title, but most properties that reach this stage have already been abandoned or the owners are deceased. That leaves a void in the sense that nobody can sue to try to get the sale confirmed or rejected. Under this legislation, the purchaser could volunteer to go into court and get a court's approval. The validity of the tax sale would be presumed but anyone could come forward to challenge it.

This legislation is common sense legislation which I have run by a number of potentially interested parties including the CVA real estate section, a number of title insurance companies, frequent tax sale purchasers, and of course the Connecticut Tax Collectors Association.

We've encountered no opposition to this legislation and we would urge that it be -- that it be passed. Thank you.

REP. MILLER: Thank you for your testimony. Do we have any questions from the Committee? No? Thank you very much.

ADAM COHEN: Thank you.

of them and whoever's walking with -- they're not walking alone but they're walking with somebody. They have to literally pull them off the road or walk them off the side of the road so a car can pass, so I don't know to expect. I mean, it's -- it's just like as you come up, you don't know what to expect.

You know, the -- the -- the patients they'll -- and I -- and I know they to do this, but they'll stand like in -- on the -- you know, and they'll wave to you as you go by or wave to you which is a friendly gesture but it's -- it's a little like, you know, like you don't what to expect when you're coming home. It's - - it's -- it's very difficult.

REP. SRINIVASAN: Thank you very much. Thank you, Madam Chair.

SENATOR OSTEN: Thank you. Any further questions? Thank you very much.

BERT OUELLETTE: Thank you.

SENATOR OSTEN: Thank you very much, Mr. Ouellette, for coming.

BERT OUELLETTE: Okay. Thank you. Thanks for your time.

SENATOR OSTEN: Jeffrey Gentes, followed by William Donlin. Jeffery Gentes? William Donlin, will be followed by Josh Vincent.

WILLIAM DONLIN: Good afternoon. My name's William Donlin. I'm the Revenue Collector for the Town of Cheshire and Co-chair of the Connecticut Tax Collectors Association.

I'm here today in support of House Bill 6571,
AN ACT WITH RESPECT TO THE MUNICIPAL COLLECTION

COMMITTEE

STATUTES.

Many of you may know that two years ago tax collectors were here with a large cleanup bill to standardize and modernize our statutes. Since then we've encountered some issues that we felt needed to be addressed.

Attorney Adam Cohen spoke to you earlier today and I'm here to -- to reinforce that -- that these statutes would help us to get our work done more efficiently. Most particular, it would clarify that a taxpayer can direct a payment with respect to multiple tax delinquencies, apply the postmark rule to electronic payments since many people are now paying their bills on-line. The statute says that we have to recognize the postmark as to when an account is current or delinquent.

Also, that municipality may withhold licenses and permits if it -- a property is not only tax delinquent but has delinquent sewer assessments or water assessments or sewer use charges, and lastly under a number of other issues of -- a number of issues that we cleaned up with respect to tax sales.

Again, Adam Cohen does a lot of these tax sales for the municipalities. These are concerns that have been bought before him through title companies and other attorneys, and these changes would help us get the property sold and the properties would be able to be clean titled going forward.

If you have any other questions you have with respect to tax collection, I might be able to help you.

SENATOR OSTEN: I don't think I have any other questions in regards to tax collection today.

000781

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March 6, 2015

lrz/gbr PLANNING AND DEVELOPMENT

11:00 A.M.

COMMITTEE

Representative Aman.

REP. AMAN: Just -- just quickly. You're -- you're looking at the bill, the Section 3 that talks about the amended to allow municipalities to revoke a license or permit for delinquent water, sewer or sanitation charges. Are they currently allowed to do that for property taxes?

WILLIAM DONLIN: Yes, sir.

REP. AMAN: That's the way I'm reading that? Has that been a problem for the municipalities or for the taxpayers? The reason I ask that I remember when it was being discussed originally, the idea -- the problem was I'm already delinquent in my property taxes, now they take away my permit to do work, how to they ever expect me to be able to pay back my property taxes? And I'm just wondering how that's worked out in practice?

WILLIAM DONLIN: Okay. I -- I think the first thing that needs to be addressed is that if it's a situation that deals with heating, for example, in the -- in the -- the wintertime that we wouldn't hold up a permit there. It's more for like an individual who wishes to put up a fence and they're already tax delinquent or they wish to put in a swimming pool and -- and they're tax delinquent.

But if it has anything to do with like a public safety issue or has anything to do to the -- for electric -- electric permit, for example, and that needs to be done, permits wouldn't be held up for that. It's more for somebody's going to do something to the property, and like I said the swimming pool or fencing are the things that we kind of come up against, or even sometimes wishing to put an addition. I mean

COMMITTEE

it's not necessary that they -- they put the addition on the property, and if you're already tax delinquent it -- it's kind of a good tool for us that in order for you to put your addition on, you need to be current in your property taxes.

REP. AMAN: Okay. Thank you for coming forward. Thank you, Madam Chair.

SENATOR OSTEN: Any further questions? Yes, Representative.

REP. SRINIVASAN: Thank you, Madam Chair. Thank you, Bill. Good to see you here and thank you for your testimony.

WILLIAM DONLIN: Thank you, doctor.

REP. SRINIVASAN: You mentioned about the posting as far as the electronic payments are concerned and what is it that is that as compared to the conventional way of payment? What is the difference between the two?

WILLIAM DONLIN: The problem is that an individual can set when they want to have the payment done. So they want to have the payment released on January 30th or 31st, but it -- the bank payment doesn't get to us to pretty much like a week later so in essence they're kind of buying time by -- by going that way because when we actually get the check from the bank or the payment -- or the electronic payment -- it is the next month.

So, in essence they're -- we're treating those payments differently than any other mail payment that's going to be coming into my office. If something comes into my office one day late, it come -- for example, this year because of the snow storm, the Governor had to

move our pay day to now the 3rd, February 3rd. If something came in on the 4th, they were tax delinquent, they were -- they were late and they were subject to three percent interest. One and a half percent for -- for January, and one and a half percent for -- for February.

But the electronic payments are -- are becoming a larger problem for us because we're -- we're getting larger volumes of those and the -- the municipality's losing out on three percent interest. Not that the intent is to -- to make money, but it's -- if the law states that -- that we're to honor a -- a post office mail postmark, why are we treating these accounts differently?

REP. SRINIVASAN: So -- so you -- you're saying that both the accounts, when it comes through the regular mail or the electronic has to be -- there's go to be parity between the two and not go -- not give the electronic payment that leeway of, as you said, a couple of days or almost up to a week at --

WILLIAM DONLIN: That's correct.

REP. SRINIVASAN: -- some -- and sometimes.

WILLIAM DONLIN: That's correct. It's a question of fairness, you know, that -- that we're trying to treat all taxpayers the same.

REP. SRINIVASAN: Thank you, Bill. Thank you, Madam Chair.

SENATOR OSTEN: Thank you. Any further questions by the Committee? Seeing none, thank you very much.

WILLIAM DONLIN: Thank you.

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March 6, 2015

lrz/gbr PLANNING AND DEVELOPMENT
COMMITTEE

11:00 A.M.

towns.

Over -- overall, the governance also concerns us and we would like to see a role for the COGs and also a role for our municipalities so those plans and regulations are taken into consideration, and thank you very much.

SENATOR OSTEN: Are there any questions from the Committee? Thank you very much for coming.

SAMUEL GOLD: Thank you very much.

SENATOR OSTEN: Appreciate it. David Kluczowski, followed by Rich Gentile.

DAVID KLUCZWSKI: Good afternoon, Madam Chair Osten and Chairman Miller, and members of the Committee. My name is David Kluczowski. I'm a revenue collector for the town of Berlin.

SB 187

I wanted to say that I'm in favor of proposed bill 6571, AN ACT CONCERNING THE MUNICIPAL TAX COLLECTION STATUTES. I don't want to go into too great detail because my Co-chairman William Donlin, as well as attorney Cohen has already gone into great detail on this, but I would say that this bill does provide protection to taxpayers as well as clarification for tax collectors and by that I mean that talking about the -- the bill how it states that Council's follow written instructions when a taxpayer sends a tax payment for -- and they have multiple delinquencies -- it would eliminate the confusion on how we apply this payment. It would provide clarity that we must apply it and how the taxpayer states, it wouldn't cause any issues with them coming back to the office and having an argument over how -- they the payment was made, so that would clear that up.

And then going into greater detail about the postmark rule, along with what William Donlin was talking about, a postmark for -- in the mail, it's just -- it's the time stamp on the envelope -- if someone does pay electronically directly to an electronic payment system that a tax collection office would use this bill is just simply stating that if the taxes are due by August 1st, if someone pays on-line and electronically it's time stamped by August 1st at 11:59 at night they're still on time. We can't charge interest, it's just specifying when an electronic payment is considered on time.

So I'd certainly be in favor of this bill because, like I mentioned before, it does provide protection to taxpayers but also provides clarification and clears up any confusion for tax collectors.

The other bill I wanted to bring up was Senate Bill 187, AN ACT CONCERNING PROPERTY TAX RELIEF. I did want to thank Madam Chair Osten for putting this bill together. I do think it has many good points in it. I'm not saying I'm opposed to it, but I do want to just express my caution in the portion that talks about waiving interest.

As a tax collector, and as many other tax collectors would most likely agree, is that the ability to waive interest would be -- would be a major issue for our association because of the fact that this would lead to discrepancies between municipalities in that a taxpayer is going to go into one office and they're going to -- if their interest is waived then they -- and another taxpayer hears about this -- they're going to go into another municipality and say, well, I'm late but I'm not paying this interest. I heard my relative, his interest

CONNECTICUT GENERAL ASSEMBLY
Friday, March 6, 2015

TESTIMONY OF ADAM J. COHEN
TO THE PLANNING AND DEVELOPMENT COMMITTEE
ON PROPOSED HOUSE BILL 6571, "AN ACT CONCERNING
THE MUNICIPAL TAX COLLECTION STATUTES"

My name is Adam J. Cohen and I am an attorney with the law firm of Pullman & Comley in Bridgeport. I have advised and represented approximately seventy towns in Connecticut, plus dozens of taxing districts and similar municipal entities, with respect to their revenue collection efforts and practices. I also serve as general counsel to the Connecticut Tax Collectors Association, a trade group primarily devoted to educating municipal revenue collectors and standardizing the procedures they use to fulfill their responsibilities.

I urge this Committee to approve House Bill 6571, "An Act Concerning the Municipal Tax Collection Statutes." The tax collectors have worked diligently to develop this proposed legislation to remedy a number of lingering problems in the existing laws which govern their duties. Tax collectors have no authority over tax policy, rates, or programs. They do not decide who is responsible to pay or how much. Instead, their function is purely ministerial: they collect taxes and other charges in the amounts and manner as they are directed by assessors and legislators. They are in the unique position of working on a daily basis with Chapter 204 of the General Statutes and other laws which set forth the procedures by which municipal taxes and other types of assessments are paid, both voluntarily and as recovered through litigation, garnishments, and similar mechanisms.

House Bill 6571 would adopt certain new protections for taxpayers. Section 1 would clarify that towns must follow any written instructions as to which of multiple taxable properties a payment is to be applied. Section 2 would extend the "postmark" rule from envelopes to electronic payments, so that interest will not be charged if a taxpayer submits an online payment by the deadline.

Other changes are technical in nature. Section 4 would conform the demand statute to the other collection statutes by acknowledging that "warrants" are the legal device used to initiate property auctions for delinquent taxes. Section 5 would add the missing word "day" to existing language about "the last of the month" for tax auction notices, and technically reword the disclosure about amounts added since.

A few other changes would supplement the more comprehensive amendments recently made to the tax collection statutes in Public Act 13-276. Section 3 would resolve confusion under the current statutes by clarifying that a town's power to withhold a license or permit from a delinquent business includes both unpaid taxes and unpaid water, sewer, or sanitation charges. Sections 6 and 8 would clarify that tax redemptions may occur not only after but also before a

tax sale, that such redemptions do not subordinate other state or municipal liens, and that owners cannot thwart tax sales by recording alienation restraints. Section 7 would clarify that the municipality retains the interest accrued on an overbid not just when a redemption occurs but also when it does not, and also clarify that the auction purchaser is not a proper party to an overbid claim proceeding. Section 10 would remove surplus language in the statute of limitations for challenging a tax sale, which is now always one year from the sale date.

The most significant amendment in House Bill 6571 is Section 9, which creates an optional procedure for summary judicial approval of municipal tax sales. This would dramatically improve the insurability and marketability of these properties, following existing statutes under which tax-delinquent owners can challenge a tax sale but without the purchaser having to wait to be sued. This option is needed because most of these properties have been long-since abandoned or the prior owners otherwise concede the validity of the sale, but the purchaser has no reasonably simple way to make this fact "official." An optional system for judicial confirmation would remove any cloud remaining on the title so that these properties can be made productive again. I have shared this proposal with several title insurance companies, frequent tax sale purchasers, and the CBA Real Estate Section, and all of them have told me that they support this proposal.

House Bill 6571 is common-sense legislation which will help municipal tax collectors perform their duties fairly, efficiently, and in a uniform manner statewide. We are not aware of any opposition to this legislation. Please vote in favor of this important bill.



March 9, 2015

Testimony

David Kluczowski, Town of Berlin, Collector of Revenue

Connecticut Tax Collectors' Association, Inc

Legislative Co-Chair

Proposed Bill No. 6571. An Act Concerning the Municipal Tax Collection Statutes

The Connecticut Tax Collectors' Association is in support of this bill. It is procedural in nature and looks to supplement the more comprehensive amendments recently made to the tax collection statutes in Public Act 13-276. The proposed bill would provide certain new protections for taxpayers while clearing up confusion for Tax Collectors.

For example, Section 1 would clarify that towns must follow any written instructions as to which of multiple taxable properties a payment is to be applied. Section 2 would extend the "post mark" rule from envelopes to electronic payments so that interest will not be charged if a taxpayer submits an online payment by the deadline. The proposed bill would clarify the definition of an on-time payment made electronically, stating that it must be time stamped by the electronic system by 11:59 pm the day of the due date. As stated previously, this particular bill is procedural in nature and beneficial to both taxpayers and Tax Collectors and as an association we are strongly in favor of it passing into law.

I would appreciate your support for proposed bill # 6571.

CONNECTICUT GENERAL ASSEMBLY
Friday, March 6, 2015

TESTIMONY OF MICHAEL REINER
TO THE PLANNING AND DEVELOPMENT COMMITTEE
ON PROPOSED HOUSE BILL 6571, "AN ACT CONCERNING
THE MUNICIPAL TAX COLLECTION STATUTES"

My name is Michael Reiner, and I am the manager of Hutton Capital Management, LLC a buyer at tax deed auctions.

I wish to express my support for Section 9 of House Bill 6571, "An Act Concerning the Municipal Tax Collection Statutes," which creates an optional procedure for summary judicial approval of municipal tax sales. This would dramatically improve the insurability and marketability of these properties, essentially following existing statutes under which tax-delinquent owners can challenge a tax sale but without the purchaser having to wait to be sued. This option is needed because most of these properties have been long-since abandoned or the prior owners otherwise concede the validity of the sale, but the existing legislation leaves some doubt in the eyes of the title insurance companies making the sale and rehabilitation of these properties very difficult if not impossible. This legislation would remove any cloud remaining on the title so that these properties can be sold as any real property thus insuring the properties are repaired, maintained and are active on the tax-paying rolls.

House Bill 6571 is common-sense legislation which will assist municipal officials, title insurers, and property investors and purchasers and only provides a solution to legislation that had this original intent.

Please vote in favor of this important bill.



CONNECTICUT GENERAL ASSEMBLY
Friday, March 6, 2015

TESTIMONY OF Harin Jalli
TO THE PLANNING AND DEVELOPMENT COMMITTEE
ON PROPOSED HOUSE BILL 6571, "AN ACT CONCERNING
THE MUNICIPAL TAX COLLECTION STATUTES"

My name is Harin Jalli and I am a frequent purchaser of properties at tax sales.

I wish to express my support for Section 9 of House Bill 6571, "An Act Concerning the Municipal Tax Collection Statutes," which creates an optional procedure for summary judicial approval of municipal tax sales. This would dramatically improve the insurability and marketability of these properties, essentially following existing statutes under which tax-delinquent owners can challenge a tax sale but without the purchaser having to wait to be sued. This option is needed because most of these properties have been long-since abandoned or the prior owners otherwise concede the validity of the sale, but the purchaser has no reasonably simple way to make this fact "official." An optional system for judicial confirmation would remove any cloud remaining on the title so that these properties can be made productive again.

House Bill 6571 is common-sense legislation which will assist municipal officials, title insurers, and property investors and purchasers. Please vote in favor of this important bill.