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2017 Edition

Collection of Delinquent Property Taxes in Connecticut

A Guide to Resources in the Law Library

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Treated Elsewhere:

- [Municipal Tax Sales \(Extra-Judicial\)](#)
Pursuant to Conn. Gen. Stat. § 12-157

*Prepared by Connecticut Judicial Branch, Superior Court Operations,
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Introduction

A Guide to Resources in the Law Library

- **"Section 12-181 authorizes** one of several methods available to a municipality to collect delinquent property taxes. Other methods authorized by the General Statutes include levy (General Statutes §§ 12-155 through 12-159), tax warrants (General Statutes § 12-135), a collection action (General Statutes § 12-161), and a summary foreclosure not requiring commencement of a judicial proceeding (General Statutes § 12-182 **et seq.**)" Middletown v. P & G Enterprises Ltd. Part., 45 Conn. Supp. 435 (1998).
- **"If the property tax on real estate** is not timely paid, a lien arises on such property by operation of law for a period of one year commencing on October 1, or other assessment date of the municipality, in the year previous to that in which the tax or the first installment thereof became due. General Statutes § 12-172. **The tax collector may 'continue' the lien by filing a certificate in the office of the town clerk.** General Statutes § 12-173; see also General Statutes § 12-175. The tax collector may bring an action in the name of the municipality to foreclose tax liens. General Statutes § 12-181; see also General Statutes § 12-182 (in rem action for summary foreclosure of tax lien on real estate where fair market value thereof is less than the tax liens and other encumbrances so liened and is not more than \$20,000).

In addition, a tax collector may obtain a tax warrant from a proper officer 'and the collector in person may demand and collect taxes in any part of the state on a proper warrant.' General Statutes § 12-135; see also General Statutes §§ 12-132 (form of tax warrant), 12-162 (alias tax warrant). **'If any person fails to pay any tax, the collector . . . may levy for such tax on any goods and chattels of such person and post and sell them in the manner provided in case of executions, he may enforce by levy and sale any lien upon real estate for such taxes or he may levy upon and sell such interest of such person in any real estate as exists at the date of the levy.'** General Statutes § 12-155.

Moreover, General Statutes § 12-161 provides that taxes may be recovered by the municipality in a civil action for the recovery of a debt.

The statutory method for collection of unpaid real estate taxes with which this case is concerned **is the public auction, or 'tax sale,'** pursuant to General Statutes § 12-157, as amended by Public Act No. 95-228 § 3. Unlike a statutory tax foreclosure; General Statutes §§ 12-181, 12-182; or a civil action in debt to collect the tax; General Statutes § 12-161; a public auction of real estate pursuant to General Statutes § 12-157 is entirely extra-**judicial.**" Pace Motor Lines, Inc. v. Biagiarelli, Superior Court, Judicial District of Fairfield at Bridgeport, No. 318117S (Jun. 24, 1996) (17 CLR 77).

Section 1: Foreclosure of Tax Liens

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to the foreclosure of tax liens under Conn. Gen. Stat. § [12-181](#) (2017).

DEFINITION:

- “The tax collector of any municipality may bring suit for the foreclosure of tax liens in the name of the municipality by which the tax was laid, and all municipalities having tax liens upon the same piece of real estate may join in one complaint for the foreclosure of the same, in which case the amount of the largest unpaid tax shall determine the jurisdiction of the court.” Conn. Gen. Stat. § [12-181](#) (2017).
- **“If all municipalities having tax liens upon the same** piece of real estate do not join in a foreclosure action, any party to such action may petition the court to cite in any or all of such municipalities as may be omitted, and the court shall order such municipality or municipalities to appear in such action and be joined in one complaint. The court in which action is commenced shall continue to have jurisdiction thereof and may dispose of such action in the same manner as if all the municipalities had commenced action by joining in one complaint. If one or more municipalities having one or more tax liens upon the same piece of property are not joined in one action, each of such municipalities shall have the right to petition the court to be made a party plaintiff to such action and have its claims determined in the same action, in which case the same court shall continue to have jurisdiction of the action and shall have the same rights to dispose of such action as if all municipalities had originally joined **in the complaint.”** Conn. Gen. Stat. § [12-181](#) (2017).
- **“The court having jurisdiction under the provisions of** this section may limit the time for redemption, order the sale of the real estate, determine the relative amount of the undivided interest of each municipality in real estate obtained by absolute foreclosure if two or more municipalities are parties to one foreclosure action or pass such other decree as it judges to be equitable. If one or more municipalities foreclose one or more tax liens on real estate and acquire absolute title thereto and if any other municipality having one or more tax liens upon such real estate at the time such foreclosure title becomes absolute has not, either as plaintiff or defendant, been made a party thereto, the tax liens of each of such other municipalities shall not be thereby **invalidated or jeopardized.”** Conn. Gen. Stat. § [12-181](#) (2017).

- “Such lien, unless otherwise specially provided by law ... shall take precedence of all transfers and encumbrances in any manner affecting such interest in such item, or any part of it.” Conn. Gen. Stat. § [12-172](#) (2017).
- “[A]ny tax lien upon private property which has been recorded in the land records of any town for more than fifteen years from the due date of the tax shall be invalid, and such property shall be free from the encumbrance of such lien, unless an action of foreclosure has been commenced during such period of fifteen years and a notice of lis pendens filed for record, and the tax collector shall, if no such notice has been filed, upon the request of any interested person, discharge such lien of record by filing a discharge of lien in the office of the town clerk, and the town clerk shall **record a discharge of lien in the land records.**” Conn. Gen. Stat. § [12-175](#) (2017).

STATUTES:

You can visit your local law library or search the most recent [statutes](#) and [public acts](#) on the Connecticut General Assembly website to confirm that you are using the most up-to-date statutes.

- Conn. Gen. Stat. (2017)
 - [Chapter 204](#). Local Levy and Collection of Taxes
 - § 12-144b. Application of tax payments
 - [Chapter 205](#). Municipal Tax Liens
 - § 12-181. Foreclosure of tax liens
 - § 12-193. Costs and fees to be taxed. Reimbursement to taxpayer where error by tax assessor or tax collector
 - § 12-195. Removal of taxes and assessments on real estate acquired by a municipality
 - § 12-195h. Assignment of liens. Notice of assignment
- Conn. Public Act (2017)
 - [P.A. 17-126](#). An Act Concerning Municipal Foreclosure Actions on Tax Liens and Liens on Blighted Real Estate

COURT RULES:

Amendments to the Practice Book (Court Rules) are published in the [Connecticut Law Journal](#) and posted [online](#).

- Conn. Practice Book (2017)
 - [Chapter 10](#). Pleadings
 - § 10-69. Foreclosure Complaint; Pleading Encumbrances
 - § 10-70. Foreclosure of Municipal Liens
- 3 Joel M. Kaye et al., [Connecticut Practice Series: Civil Practice Forms](#), 4th ed., (2004).
 - Form 704.32. Foreclosure of Tax Lien
- Denis R. Caron and Geoffrey K. Milne, [Connecticut Foreclosures: An Attorney's Manual of Practice and Procedure](#), 7th ed., 2017, cd only
 - 2-004. Form 704.32 - Foreclosure of Tax Lien

FORMS:

- 2 Ralph P. DuPont, [DuPont on Connecticut Civil Practice](#) (2016-2017).
Chapter 23. Miscellaneous Remedies and Procedures
Forms
F.23-16(2). Foreclosure of Tax Lien (704.32)

CASES:

Once you have identified useful cases, it is important to update the cases before you rely on them. Updating case law means checking to see if the cases are still good law. You can [contact your local law librarian](#) to learn about the tools available to you to update cases.

- [Town of Stratford v. LeBlanc](#), 175 Conn. App. 362, 365-366 (footnote 4), 167 A.3d 1015, 1018 (2017). “The defendant also contends that the trial court lacked in rem jurisdiction over the properties because the plaintiff was unable to prove the element of its tax foreclosure actions in Practice Book § 10-70 (a) (4) as a result of his \$40,000 payment to the plaintiff in 2013. **Section 10-70 (a) (4) provides that a plaintiff seeking to foreclose a tax lien must allege and prove that no portion of the tax assessment in question has been paid.** In the present case, insurance proceeds from the fire were placed in escrow for partial payment of taxes while the cases were pending in the trial court.” (Emphasis added.)
- [Town of Ellington v. Paul Robert](#), 161 Conn. App. 430, 433, 127 A 3d. 1094 (2015). “On appeal the defendant claims that the court ‘abused its discretion in calculating the amount of attorney fees and the debt as well as setting a quick sale **date . . .**’ He contends that the supplemental judgment was improper, as was the denial of his motion to open that judgment. The town argues **that the ‘[d]efendant failed to present any new evidence that would have altered the outcome of the trial court’s judgment granting the plaintiff’s motion for supplemental judgment.** When given a hearing, the defendant offered no evidence to support his claims nor any citation or analysis as to why the judgment should be opened as a result of fees allegedly being too high or based on his desire **for more time to pay the debt.**’ We agree with the town, and we further conclude that the defendant similarly has offered little legal analysis or argument in support of his claims on appeal.”

“The judgment is affirmed and the case is remanded to the trial court for the purpose of setting a new sale **date and recalculating the debt.**”

- [Milford Tax LLC v. Paradigm Milford LLC](#), Superior Court, Judicial District of Ansonia-Milford at Milford, No. AAN-CV-14-6015774-S (June 15, 2015) (2015 WL 3875386) “**This authority suggests that a court facing the present circumstances in a foreclosure on a mortgage and note might justifiably reach a different outcome from a court addressing a municipal tax lien foreclosure ... however the plaintiff has pointed to no authority, whether in the**

General Statutes or elsewhere, from which such a claim **can be supported. Consequently, the plaintiff's** arguments must fail."

"That work done in the prior bankruptcy proceedings is not directly related to the instant foreclosure action. Therefore, the court denies any claims **for attorney's** fees for work not directly related to the present **foreclosure action.**"

- [American Tax Funding, LLC v. Basher](#), 147 Conn. App. **493 (2014)**. "The court found that the defendant had conceded that taxes were owed the city, but that he believed that the payments he made would be applied in equal portions to each year's deficiency. The defendant had provided no document to support his belief. The court quoted language from § 12-144b that provides '[e]ach tax payment made to a municipality for taxes due on any specific property shall be applied by the municipality toward payment of the oldest outstanding tax levied on such property with **the interest thereon....**'"
- [Connecticut Tax Liens 1, LLC v. Lee](#), Superior Court, Judicial District of Hartford at Hartford, No. HHD-CV12-6031406-S (Aug. 19, 2013) (**2013 WL 4779615**). "...a private party holding a municipal tax lien acquires the special powers and privileges of a municipality holding tax lien in regards to the holder's priority and precedence over competing liens and the right to collect certain fees and costs associated with enforcing the lien, but has the same rights and privileges as any other private lien holder when it comes to enforcing the lien. Accordingly, the court concludes that the plaintiff in this case is not entitled to the appointment of a receiver of rents pursuant to the provisions of Connecticut General Statutes § 12-163a."
- [Touchstone Development Associates, LLC v. Town of Haddam](#), Superior Court, Judicial District of Middlesex at Middletown, No. MMX-CV-12-6007605- S (July 8, 2013). "**The provisions of § 12-175 provide for the 'continuance'** of the tax lien for up to fifteen (15) years, however they do not provide for a collection or enforcement mechanism. If a lien is not continued, it would lapse after two years from the date the taxes first become due and the town loses its priority rights and the right to foreclose. See General Statutes §§ 12-172 and 12-**181.**"
- [Venture Capital v. Cipriano](#), Superior Court, Judicial District of Waterbury at Waterbury, No. UWY-CV-09-**5014515 (Jun. 9, 2010)**. "**The dispositive issue in this** case is whether a municipal tax lien assigned to a private entity or individual pursuant to § 12-195h enjoys

priority over a subsequently accruing municipal tax lien on the same property. . . . [t]he court concludes that the Connecticut law clearly requires that municipal tax liens be afforded priority by date of accrual and that plaintiff's liens enjoy priority over the subsequently accruing liens still held by the City."

- [Town of Winchester v. Northwest Associates](#), 255 Conn. 379, 382, 767 A.2d 687, 688 (2001). "Because we agree with the trial court that a deficiency judgment is not available in a tax lien foreclosure action, we affirm the judgment of the trial court."

Not Good Defenses

- [Voluntown v. Rytman](#), 21 Conn. App. 275, 283-284, 573 A. 2d 336, 340 (1990). "In his motion to set aside the default, the defendant first challenged the amount of the assessment and claimed that the amount was wrongfully or excessively assessed. This claim was untimely and would not have been a good defense to the foreclosure....The defendant then alleged a second defense to the foreclosure, namely, that the plaintiff did not come into the proceeding with clean hands when it requested that the value of the property be the lower present market value for the purpose of strict foreclosure yet it taxed the property at the higher assessed value. This too is not a good defense."

OLR RESEARCH REPORTS:

[Office of Legislative Research](#) reports summarize and analyze the law in effect on the date of each report's publication. Current law may be different from what is discussed in the reports.

- [Delinquent Property Taxes](#), 2014-R-0046, by Rute Pinho, Associate Analyst.
- [Jeopardy Tax Collections](#), 2010-R-0095, by Mary M. Janicki, Research Analyst. (See CGS [12-163](#) for updated statute)
- [State Marshals and Selling Residential Real Estate for Delinquent Taxes](#), 2008-R-0518, by Christopher Reinhart, Senior Attorney.
- [Property Tax Collection Statute of Limitations](#), 2008-R-0643, by Judith Lohman, Chief Analyst. (See CGS [12-146](#) for updated statute)
- [Damages Caused by Trees on Tax Delinquent Property](#), 2005-R-0869, by Kevin E. McCarthy, Principal Analyst.
- Taxation # 2730 et seq. (formerly 501 et seq.)
 - (I) Lien and Priority
 - 2730. In general
 - 2731. Statutory provisions
 - 2732. Creation and requisites of lien
 - 2733. – In general
 - 2734. – Validity and sufficiency of assessment
 - 2738. Priorities in general

WEST KEY NUMBERS:

- Taxation # 3021 et seq.
 - (M) Redemption from Tax Sale
 - 3021. Actions to foreclose right of redemption
 - 3022. – In general
 - 3023. – Time to sue and limitations
 - 3024. – Parties
 - 3025. – Process or notice
 - 3026. – Pleading and evidence

ENCYCLOPEDIAS:

- 72 [Am Jur 2d](#) *State and Local Taxation* (2012)
 - LIII. Tax Liens, §§ 780-793
 - A. General Principles
 - § 780. Nature and purpose
 - § 781. Statutory basis
 - § 782. Construction of statutes; requirement of strict adherence
 - § 783. Extent of property to which lien attaches
 - § 784. – For personal property taxes
 - § 785. Time of attachment
 - § 786. Notice and recording
 - § 787. For excise taxes
 - § 788. Effect of sale or transfer of property
 - § 789. State's power to extinguish or impair**
 - B. Enforcement and Discharge
 - § 790. Generally
 - § 791. Time limitations
 - § 792. Necessary parties
 - § 793. Notice or process
 - LIV. Priority of Tax Liens, §§ 794-802
 - § 794. General rule of first priority
 - § 795. Constitutionality of legislation setting priorities
 - § 796. Necessity for express provision granting priority
 - § 797. Perfection to obtain priority
 - § 798. Liens for personal property taxes over interests in real property
 - § 799. Over liens of special assessment
 - § 800. Between liens of different tax units
 - § 801. Between government units and purchasers of tax liens
 - § 802. Between liens for various taxes

TEXTS & TREATISES:

You can click on the links provided to see which law libraries own the title you are interested in, or visit our [catalog](#) directly to search for more treatises.

- Denis R. Caron and Geoffrey K. Milne, [Connecticut Foreclosures: An Attorney's Manual of Practice and Procedure](#), 7th ed., 2017
 - Chapter 5. Commencement of Suit
 - § 5-6: 4 Foreclosure of Municipal Tax Liens
 - § 5-6: 4.1 After-Accruing Taxes
 - § 5-6: 4.2 Tax Foreclosure Cannot Extinguish Easements
 - § 5-6: 4.3 Errors in Property Description

§ 5-6: 4.4 Practice Book Form 704.32
§ 6-6: 4.5 Assignment of Municipal Tax Liens

- 1 [West's Connecticut Rules of Court Annotated](#), 2017 ed.
§§ 10-69 to 10-70
- Frank B. Connolly, [Local Government in Connecticut](#), 3rd ed., 2013.
Chapter 10 – Where Does the Money Come From?
Property Taxes – pp. 64-70.
- John Rao et al, [Foreclosures and Mortgage Servicing](#), 5th ed., National Consumer Law Center
Chapter 17. Tax Liens and Tax Foreclosures
§ 17.1. An Overview of the Process
§ 17.2. Real Property Taxation Process
§ 17.3. Preventing Property Tax Foreclosures
§ 17.4. Redemption Following Sale
§ 17.5. Fraud by Tax Sale Speculators
§ 17.6. Private Collection and Enforcement of Tax Liens
- 16 McQuillin, [The Law of Municipal Corporations](#), 3d ed. rev. (2013)
Chapter XIV Tax Liens
§ 44.193 et seq. Foreclosure.

LAW REVIEWS:

Public access to law review databases is available on-site at each of our [law libraries](#).

- Adam J. Cohen, *Revisions to Connecticut's Municipal Revenue Collection Statutes*, 24 [Connecticut Lawyer](#) no. 2, pp. 26-27 (September 2013)
- Adam J. Cohen, *Tax (Not Just Another) Collection: Special Considerations for Recovering Unpaid Municipal Taxes*, 18 [Connecticut Lawyer](#) no. 7 (April 2008)
- Georgette C. Poindexter, *Selling Municipal Tax Receivables: Economics, Privatization, and Public Policy in an Era of Urban Distress*, 30 [Connecticut Law Review](#), no. 1, pp. 157-210 (1997)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut*, 10 [Connecticut Real Estate Law Journal](#) no. 3, pp. 37-45 (September/October 1992)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut: Clarification*, 10 [Connecticut Real Estate Law Journal](#) no. 4, pp. 67-68 (November/December 1992)

Figure 1: Form 704.32 Foreclosure of Tax Lien

Foreclosure of Tax Lien

Use separate Count for each Lien

1. The defendant (*name of owner*) on (*assessment date*) was the record owner of real estate situated in the plaintiff town bounded and described as follows:

(Insert description)

2. Thereafter, a tax in the amount of \$ _____ was duly and properly assessed upon this property, and on _____ the (first installment of the) tax became due and payable, and the tax is a lien on this property.

3. No part of the tax has been paid.

or

3. The sum of \$ _____ has been paid on the tax, leaving due thereon the sum of \$ _____.

(If lien has been continued by certificate, add:)

4. On (date) the plaintiff duly and properly filed and caused to be recorded in the land records of the plaintiff town a certificate of lien for the tax with interest fees and charges thereon.

5. *(List all encumbrances of record, if any, as required by Sec. 143 [now 10-69] of rules.)*

6. The defendant (*name of present owner*) now owns these premises and is in possession thereof.

The plaintiff claims

1. A foreclosure of the lien.
2. Possession of the premises.

Section 2: Summary Foreclosure of Tax Liens

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to the foreclosure of tax liens under Conn. Gen. Stat. § [12-182](#) et seq. (2017).

DEFINITION:

- "In addition to other remedies provided by law, the tax collector of any municipality may bring in its name an action in the nature of an action in rem to foreclose a tax lien or liens on real estate the fair market value of which, in his judgment, is less than the total of the amounts due upon the tax liens and other encumbrances upon the property so liened and is not more than one hundred thousand dollars with respect to any one parcel. No judgment shall be rendered in such proceeding for the recovery of a personal judgment against the owner of the property subject to such lien or liens or any person having **an interest therein.**" Conn. Gen. Stat. § [12-182](#) (2017).
- ". . . an action in rem is an action brought to enforce or protect 'a preexisting interest in particular property [fn5] Restatement, Judgments (1942) 32 comment a, defines an 'in rem' proceeding as a proceeding 'brought to affect the interests in the thing not merely of particular persons but of all persons in the world.'" [Hodge v. Hodge](#), 178 Conn. 308, 313, 422 A.2d 280 (1979).

STATUTES:

You can visit your local law library or search the most recent [statutes](#) and [public acts](#) on the Connecticut General Assembly website to confirm that you are using the most up-to-date statutes.

- Conn. Gen. Stat. (2017)
 - [Chapter 205](#). Municipal Tax Liens
 - § 12-182. Summary foreclosure of tax liens.
 - § 12-183. Form of petition for summary foreclosure.
 - § 12-184. Appointment of appraisers.
 - § 12-185. Withdrawal of property from scope of proceeding.
 - § 12-186. Publication and notice.
 - § 12-187. Filing of a bona fide defense.
 - § 12-188. Presumption of validity.
 - § 12-189. Right of redemption. Title to vest upon failure to redeem. Certificate of redemption.
 - § 12-190. Return of tax collector.
 - § 12-191. Final judgment. Certificate of foreclosure.
 - § 12-192. Joint foreclosure by two or more municipalities. Costs and fees to be shared.
 - § 12-193. Costs and fees to be taxed. Reimbursement to taxpayer where error by tax assessor or tax collector.
 - § 12-194. Entry fee.
 - § 12-195. Removal of taxes and assessments on

real estate acquired by a municipality.

COURT RULES:

Amendments to the Practice Book (Court Rules) are published in the [Connecticut Law Journal](#) and posted [online](#).

FORMS:

- Conn. Practice Book (2017)
[Chapter 10](#). Pleadings
§ 10-69. Foreclosure Complaint; Pleading Encumbrances
§ 10-70. Foreclosure of Municipal Liens
- Form of petition for summary foreclosure, Conn. Gen. Stat. § [12-183](#) (2017).
- "Notice of petition of foreclosure of tax liens by the collector of ...**Under the provisions of section 12-182...**" Conn. Gen. Stat. § [12-186](#) (2017).
- Final judgment. Certificate of foreclosure, Conn. Gen. Stat. § [12-191](#) (2017).

CASES:

Once you have identified useful cases, it is important to update the cases before you rely on them. Updating case law means checking to see if the cases are still good law. You can [contact your local law librarian](#) to learn about the tools available to you to update cases.

- [Groton v. First Groton, LLC](#), Superior Court, Judicial District of New London at New London, No. CV-08-5008750 (March 25, 2011). "**The plaintiff in the pursuit** of a tax lien foreclosure is entitled to attorneys fees and costs as a prevailing party pursuant to the provisions of General Statutes §§ 52-249(a) and 12-193. '[Section] 52-249 provides that the plaintiff may be awarded attorneys fees in an action to **foreclose a lien** "upon obtaining **judgment of foreclosure . . .**" *Original Grasso Construction Co. v. Shepherd*, 70 Conn.App. 404, 418, 799 A.2d 1083, cert. denied, 261 Conn. 932, 806 A.2d 1065 (2002). Section 12-193, in relevant part, states: 'Court costs, reasonable appraiser's fees, and reasonable attorneys fees incurred by a municipality as a result of any foreclosure action brought pursuant to section 12-181 or 12-182 and **directly related** thereto shall be taxed in any such proceeding against any person or persons having title to any property so foreclosed and may be collected by the municipality once a foreclosure action has been brought pursuant to section 12-181 or 12-182 . . .'"
- [Bridgeport v. List of 41 Parcels](#), Superior Court, Judicial District of Fairfield at Bridgeport, No. CV-06-5004804-S (Oct. 24, 2008). "**A summary tax lien foreclosure** proceeding is, by its very nature and statutory purpose, summary. Therefore, it is somewhat more peremptory than a regular foreclosure action. It is an abridged procedure instituted by counsel for a municipal tax collector by way of filing a petition on behalf of the municipality in the superior court, pursuant to General Statutes § 12-183, rather than a complaint. That statute provides that as to each property sought to be foreclosed, the **petition must include**, 'if known, the

address of the owner or owners of such parcel as they appear on the most recent assessment list of the taxing district **wherein such property is located.**' General Statutes § 12-183. As more fully discussed, *infra*, the plaintiff listed the wrong address for the defendant, both in its petition describing the Property to the court, as well as in its notice to the defendants. The statute's summary nature, and the power of the government to take private property pursuant to it, makes strict adherence to its procedural safeguards even more critical."

"The issue raised by the defendants' motion to open judgment is whether the defendants received proper notice of this foreclosure proceeding from the plaintiff before judgment entered in favor of the plaintiff on the Property."

"The procedure employed by the plaintiff in this case, however unintentional, violated the defendants' rights to due process in the primary sense. Because notice of the petition was never mailed to the correct address, the defendants had no opportunity to present their case in court and be heard in its support before the Property was taken by the plaintiff for unpaid taxes. At the very least, the defendants were deprived of the opportunity to make payment of any delinquent city property taxes before the court ordered the forfeiture of their property to the plaintiff."

"But if notice of the tax lien foreclosure action was not properly mailed by the plaintiff to the defendants using **'the best address'** available, as required by statute, such jurisdictional defect cannot be cured in whole or in part by taking notice either of the unclean hands of the defendants in neglecting their obligation to pay their city property taxes, or their awareness of their own delinquency."

**TEXTS &
TREATISES:**

You can click on the links provided to see which law libraries own the title you are interested in, or visit our [catalog](#) directly to search for more treatises.

- 1 [West's Connecticut Rules of Court Annotated](#), 2017 ed.
§§ 10-69 to 10-70
- [Encyclopedia of Connecticut Causes of Action](#), Connecticut Law Tribune, 2017
Summary Foreclosure of Tax Liens, p. 319
- Frank B. Connolly, [Local Government in Connecticut](#), 3rd ed., 2013.
Chapter 10 – Where Does the Money Come From?
Property Taxes – pp. 64-70.

- John Rao et al, [Foreclosures and Mortgage Servicing](#), 5th ed., National Consumer Law Center
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- Adam J. Cohen, *Tax (Not Just Another) Collection: Special Considerations for Recovering Unpaid Municipal Taxes*, 18 [Connecticut Lawyer](#) no. 7 (April 2008).
- Georgette C. Poindexter, *Selling Municipal Tax Receivables: Economics, Privatization, and Public Policy in an Era of Urban Distress*, 30 [Connecticut Law Review](#), no. 1, pp. 157-210 (1997)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut*, 10 [Connecticut Real Estate Law Journal](#), no. 3, pp. 37-45 (September/October 1992).
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut: Clarification*, 10 [Connecticut Real Estate Law Journal](#), no. 4, pp. 67-68 (November/December 1992).

Section 3: Collection Action

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to a civil collection action by a municipality for recovery of a debt pursuant to Conn. Gen. Stat. §§ [12-161](#) (2017).

DEFINITION:

- “All taxes properly assessed shall become a debt due from the person, persons or corporation against whom they are respectively assessed to the town, city, district or community in whose favor they are assessed, and may be, in addition to the other remedies provided by law, recovered by any proper action in the name of the **community in whose favor they are assessed.**” Conn. Gen. Stat. § [12-161](#) (2017).

STATUTES:

You can visit your local law library or search the most recent [statutes](#) and [public acts](#) on the Connecticut General Assembly website to confirm that you are using the most up-to-date statutes.

- Conn. Gen. Stat. (2017)
 - [Chapter 204](#). Local Levy and Collection of Taxes
 - § 12-144b. Application of tax payments.
 - § 12-161. Collection by suit.
 - § 12-161a. In proceedings by municipality to collect delinquent taxes on personal property, owner shall pay court costs, appraiser's fees and attorneys' fees incurred.
 - § 12-163. Jeopardy collection of taxes.
 - § 12-164. Tax uncollectible after fifteen years.
 - Interest on improvement liens.
 - § 12-168. Tax collector not personally liable in the absence of negligence or willful misconduct.

[Chapter 246](#). Motor Vehicles

§ 14-33. Renewal of Registration for failure to pay motor vehicle property tax or fines for parking violations. Collection of delinquent property tax by commissioner. Issuance of temporary registrations by city, town, borough or other taxing district.

OLR RESEARCH REPORTS:

[Office of Legislative Research](#) reports summarize and analyze the law in effect on the date of each **report's** publication. Current law may be different from what is discussed in the reports.

- [Jeopardy Tax Collections](#), 2010-R-0095, by Mary M. Janicki, Research Analyst. (See CGS [12-163](#) for updated statute)
- [State Marshals and Selling Residential Real Estate for Delinquent Taxes](#), 2008-R-0518, by Christopher Reinhart, Senior Attorney.
- [Property Tax Collection Statute of Limitations](#), 2008-R-0643, by Judith Lohman, Chief Analyst. (See CGS [12-146](#) for updated statute)

CASES:

Once you have identified useful cases, it is important to update the cases before you rely on them. Updating case law means checking to see if the cases are still good law. You can [contact your local law librarian](#) to learn about the tools available to you to update cases.

- Julia Tate Properties, LLC v. Wood Park Development, LLC, Superior Court, Judicial District of New London at New London, KNL CV 11 5014345 (Jul. 23, 2013). “After the plaintiff took title to the property, the tax assessor made demand on the plaintiff for the unpaid property taxes that had accumulated on the property during the defendant's ownership. . . . On November 30, 2010, the plaintiff paid the entire amount of the demand.”

“The plaintiff is now seeking to collect from the defendant the amount it paid to the municipal tax collector for the defendant's property taxes which had accumulated on the property. In its complaint, the plaintiff has pleaded two claims in its attempt to recover the amount paid. In count one, the plaintiff claims equitable subrogation, alleging that it is entitled to be subrogated to the rights of the Preston tax collector to collect the tax debt from the defendant. In count two, the plaintiff claims unjust enrichment, alleging that the defendant was unjustly enriched by the plaintiff paying its property taxes. . . .”

“[t]he court concludes that the plaintiff was a mortgagee which failed to timely seek a deficiency judgment and cannot now circumvent that procedure by pursuing equitable relief, and, even if that were not so, its equitable claims are without merit. . . .”

“Even taking into account the property taxes paid by the plaintiff, it still received the property below the fair market value, per the stipulated facts before the court. Moreover, the plaintiff knew or should have known of the outstanding property taxes before purchasing the mortgage from TD Banknorth, and that knowledge likely contributed to the discounted price that TD Banknorth provided to the plaintiff. Paying the taxes benefitted the plaintiff by protecting its interest in the property, without requiring it to expend more than the market value to obtain the property without the tax lien. To hold otherwise would afford a sort of double recovery to the plaintiff on account of the unpaid taxes, first through the discount and second through this suit. Cf. *In re Bevan*, 327 F.3d 994, 998 (9th Cir. 2003) (‘nothing could be **more inequitable than allowing**’ a purchaser of a foreclosed property to get a good buy on the property, in part due to **unpaid taxes, and then** ‘get a windfall at **the expense of**’ the prior owners by recovering from them after paying the taxes to protect its interest in the good buy). It is the plaintiff's burden to prove its detriment, and nothing before the court would support that element of its claim. Therefore, the court concludes that, even if the defendant unjustly received the benefit of having its property taxes paid, it was not to the

detriment of the plaintiff.”

- [Hartford v. Faith Center, Inc.](#), 196 Conn. 487, 490, 493 A.2d 883, 885 (1985). “...the courts of this state have consistently held that, in collection actions pursuant to General Statutes § 12-161 and its predecessors, the validity of the tax may not be questioned. [West Haven v. Aimes](#), 123 Conn. 543, 549, 196 A. 774 (1938), *aff’g* 4 Conn. Sup. 391, 392 (1937); [McCourt v. Anemostat Corporation](#), 25 Conn. Sup. 462, 465, 207 A.2d 585 (1965); [Southington v. Kass](#), 7 Conn. Sup. 16, 21 (1939).”
- [Hartford v. Faith Center, Inc.](#), 196 Conn. 487, 493-494, 493 A.2d 883 (1985). “While an action questioning the legality of a tax may be brought independent of a pending collection action if the time period within which the tax may be challenged has not expired, the law does not permit such a claim to interfere with the orderly prosecution of the municipality’s suit to collect the tax pursuant to § 12-161. The object of that statute was to give a simple remedy for the collection of taxes by an ordinary action and to dispense with prolixity in pleading.’ [Waterbury v. Schmitz](#), 58 Conn. 522, 526, 20 A. 606 (1890).”
- [Town of Canterbury v. the Church of the Good Word](#), Superior Court, Judicial District of Windham at Putnam, No. WWM CV 09 6000991S, (Jul. 16, 2010). “...a claim of unlawful assessment can be addressed through an appeal from the board of assessors under General Statutes § 12-111 or an application to the court under General Statutes § 12-119 and therefore cannot be raised as a special defense in an action to collect taxes under § 12-161...’[A] taxpayer who has failed to utilize the available statutory remedies [may not] assert, in an action to collect a tax . . . that the tax has not been properly assessed.’ (Internal quotation marks omitted.) [Redding v. Elfire, LLC](#), 98 Conn. App. 808, 821, 911 A.2d 1141 (2006).”

**WEST KEY
NUMBERS:**

- *Taxation* # 2849 (formerly 583 et seq.)
 - III. Property Taxes
 - (K) Collection and Enforcement Against Persons or Personal Property
 - (2) Summary Remedies and Actions
 - 2848. Actions for unpaid taxes
 - 2849. - In general
 - 2850. - Nature and form
 - 2851. - Rights of action
 - 2852. - Conditions precedent
 - 2853. - Defenses
 - 2854. - Jurisdiction and venue

- 2855. - Time to sue and limitations
- 2856. - Parties
- 2857. - Process and appearance
- 2858. - Pleading
- 2859. - Evidence
- 2860. - Trial
- 2861. - Judgment and relief
- 2862. - Appeal and error
- 2863. - Costs and fees
- (3) Remedies for Wrongful Enforcement
 - 2871. Nature and scope of remedies in general
 - 2872. Statutory provisions
 - 2873. Injunction
 - 2874. - In general
 - 2875. - Grounds of relief in general
 - 2876. - Illegal tax
 - 2877. - Invalid levy
 - 2878. - Defects in assessment
 - 2879. Special grounds of equity jurisdiction
 - 2880. - Conditions precedent in general
 - 2881. - Payment or tender of taxes not in controversy
 - 2882. - Proceedings and relief
 - 2883. - Preliminary injunction
 - 2884. Recovery of possession of property seized or sold
 - 2885. Actions for damages

TEXTS & TREATISES:

- 17 McQuillin, [The Law of Municipal Corporations](#), 3d ed. rev. (2013)
§ 49.69 et seq. Recovery of Payment.

LAW REVIEWS:

Public access to law review databases is available on-site at each of our [law libraries](#).

- Adam J. Cohen, *Revisions to Connecticut's Municipal Revenue Collection Statutes*, 24 [Connecticut Lawyer](#) no. 2, pp. 26-27 (September 2013)
- Adam J. Cohen, *Tax (Not Just Another) Collection: Special Considerations for Recovering Unpaid Municipal Taxes*, 18 [Connecticut Lawyer](#) no. 7 (April 2008)
- Georgette C. Poindexter, *Selling Municipal Tax Receivables: Economics, Privatization, and Public Policy in an Era of Urban Distress*, 30 [Connecticut Law Review](#), no. 1, pp. 157-210 (1997)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut*, 10 [Connecticut Real Estate Law Journal](#) no. 3, pp. 37-45 (September/October 1992)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut: Clarification*, 10 [Connecticut Real Estate Law Journal](#) no. 4, pp. 67-68 (Nov/December 1992)

Section 4: Tax Warrants

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to tax warrants by a municipality pursuant to Conn. Gen. Stat. §§ [12-135](#) (2017).

DEFINITION:

- “(a) Any collector of taxes, and any state marshal or constable authorized by such collector, shall, during their respective terms of office, have authority to collect any taxes and any water or sanitation charges due the municipality served by such collector for which a proper warrant and a proper alias tax warrant, in the case of the deputized officer, have been issued. Such alias tax warrant may be executed by any officer above named in any part of the state, and the collector in person may demand and collect taxes or water or sanitation charges in any part of the state on a proper warrant. Any such state marshal or constable so authorized who executes **such an alias tax warrant outside of such state marshal’s or constable’s precinct shall be entitled to collect** from the person owing the tax or the water or sanitation charges the fees allowed by law, except that the minimum total fees shall be five dollars and the maximum total fees shall be fifteen dollars for each alias tax warrant so executed. For the purposes of this **subsection, ‘water or sanitation charges’ means (1) any rates or charges established pursuant to section 7-239, or (2) any charges imposed by a municipality for the collection and disposal of garbage, trash, rubbish, waste material and ashes.”** Conn. Gen. Stat. § [12-135](#) (2017).

STATUTES:

You can visit your local law library or search the most recent [statutes](#) and [public acts](#) on the Connecticut General Assembly website.

- Conn. Gen. Stat. (2017)
 - [Chapter 204](#). Local Levy and Collection of Taxes
 - § 12-132. Form and tax warrant.
 - § 12-135. Execution of tax warrant. Collection by successor or collector.
 - § 12-157. Method of selling real estate for taxes.

OLR RESEARCH REPORTS:

[Office of Legislative Research](#) reports summarize and analyze the law in effect on the date of each **report’s** publication. Current law may be different from what is discussed in the reports.

- [Jeopardy Tax Collections](#), 2010-R-0095, by Mary M. Janicki, Research Analyst. (See CGS [12-163](#) for updated statute)
- [State Marshals and Selling Residential Real Estate for Delinquent Taxes](#), 2008-R-0518, by Christopher Reinhart, Senior Attorney.
- [Property Tax Collection Statute of Limitations](#), 2008-R-0643, by Judith Lohman, Chief Analyst. (See CGS [12-146](#) for updated statute)

FORMS:

“Form and tax warrant. Warrants for the collection of taxes may be in the following form:

To A.B., collector of taxes of the (here insert the name of community laying the tax), in the county of, greeting: By authority of the state of Connecticut, you are hereby commanded forthwith to collect of each person named in the annexed list his proportion of the same, as therein stated, being a tax laid by (name of community), on the day of, A.D. 20... And you are to pay the amount of said tax, less abatements, and less taxes the lien for which has been continued by certificate to the treasurer of said (name of the community), on or before the day of, A.D. 20... And if any person fails to pay his proportion of said tax, upon demand, you are to levy upon his goods and chattels, and dispose of the same as the law directs; and after satisfying said tax and the lawful charges, return the surplus, if any, to him; and if such goods and chattels do not come to your knowledge, you are to levy upon his real estate, and sell enough thereof to pay his tax and the costs of levy, and give to the purchaser a deed thereof.

Dated at this day of, A.D. 20...

A.B.,

Judge of the Superior Court

or Justice of the peace.”

Conn. Gen. Stat. § [12-132](#) (2017)

ATTORNEY GENERAL OPINIONS:

- “We conclude that the support order must be satisfied first and that disposable income remaining above the earnings exemption set forth in Conn. Gen. Stat. § 52-362 would be available to satisfy a tax warrant issued under Conn. Gen. Stat. § 12-35.” **Opinions of the Attorney General**, No. [02-005](#), Feb. 1, 2002

CASES:

Once you have identified useful cases, it is important to update the cases before you rely on them. Updating case law means checking to see if the cases are still good law. You can [contact your local law librarian](#) to learn about the tools available to you to update cases.

- [Wilcox v. Madison](#), 106 Conn 223, 230-231, 137 A. 742, 744 (June 6, 1927). **“A tax warrant is in the nature of an execution, but by long custom and usage here and in other jurisdictions, has issued without any previous judicial determination of liability. This method of collecting taxes without recourse to the courts is necessary to the full execution of the powers of the executive department of the State, and is not in violation of the division of powers made by the Constitution.”**

**WEST KEY
NUMBERS:**

LAW REVIEWS:

Public access to law review databases is available on-site at each of our [law libraries](#).

- Taxation # 2800 et seq.
2812. Warrant for collection
- Adam J. Cohen, *Revisions to Connecticut's Municipal Revenue Collection Statutes*, 24 [Connecticut Lawyer](#) no. 2, pp. 26-27 (September 2013)
- Adam J. Cohen, *Tax (Not Just Another) Collection: Special Considerations for Recovering Unpaid Municipal Taxes*, 18 [Connecticut Lawyer](#) no. 7 (April 2008)
- Georgette C. Poindexter, *Selling Municipal Tax Receiveables: Economics, Privatization, and Public Policy in an Era of Urban Distress*, 30 [Connecticut Law Review](#), no. 1, pp. 157-210 (1997)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut*, 10 [Connecticut Real Estate Law Journal](#) no. 3, pp. 37-45 (September/October 1992)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut: Clarification*, 10 [Connecticut Real Estate Law Journal](#) no. 4, pp. 67-68 (November/December 1992)

Section 5: Alias Tax Warrants

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to alias tax warrants by a municipality pursuant to Conn. Gen. Stat. § [12-162](#) (2017).

DEFINITION:

- "Any collector of taxes, in the execution of tax warrants, shall have the same authority as state marshals have in executing the duties of their office, and any constable or other officer authorized to serve any civil process may serve a warrant for the collection of any tax assessed or any water or sanitation charges imposed, and the officer shall have the same authority as the collector concerning taxes or water or sanitation charges **committed to such officer for collection.**" Conn. Gen. Stat. § [12-162\(a\)](#) (2017).
- "Except as provided in subdivision (2) of this subsection, upon the nonpayment of any property tax or any water or sanitation charges when due, demand having been made therefor as prescribed by law for the collection of such tax or such water or sanitation charges, an alias **tax warrant may be issued by the tax collector...**" Conn. Gen. Stat. § [12-162\(b\)](#) (2017).

STATUTES:

You can visit your local law library or search the most recent [statutes](#) and [public acts](#) on the Connecticut General Assembly website to confirm that you are using the most up-to-date statutes.

- Conn. Gen. Stats. (2017)
 - [Chapter 204](#). Local Levy and Collection of Taxes
 - § 12-135. Execution of tax warrant. Collection by successor or by executor or administrator of deceased collector.
 - § 12-140. Fees, costs and expenses of tax collectors and tax sales
 - § 12-162. Alias tax warrant. Service of warrants upon financial institutions. Request for information.

OLR RESEARCH REPORTS:

[Office of Legislative Research](#) reports summarize and analyze the law in effect on the date of each **report's** publication. Current law may be different from what is discussed in the reports.

- [Jeopardy Tax Collections](#), 2010-R-0095, by Mary M. Janicki, Research Analyst. (See CGS [12-163](#) for updated statute)
- [State Marshals and Selling Residential Real Estate for Delinquent Taxes](#), 2008-R-0518, by Christopher Reinhart, Senior Attorney.
- [Property Tax Collection Statute of Limitations](#), 2008-R-0643, by Judith Lohman, Chief Analyst. (See CGS [12-146](#) for updated statute)

FORMS:

- "Except as provided in subdivision (2) of this subsection, upon the nonpayment of any property tax or any water or sanitation charges when due, demand having been made therefor as prescribed by law for the collection of

such tax or such water or sanitation charges, an alias tax warrant may be issued by the tax collector, which may be in the following form:

“To a state marshal of the County of, or any constable of the Town of Greeting: By authority of the state of Connecticut you are hereby commanded to collect forthwith from of the sum of dollars, the same being the amount of a tax or water or sanitation charges, with interest or penalty and charges which have accumulated thereon, which tax was levied or which water or sanitation charges were imposed by (insert name of town, city or municipality laying the tax or imposing the water or sanitation charges) upon (insert the real estate, personal property, or both, as the case may be,) of said as of the day of, (In like manner insert the amount of any other property tax or other water or sanitation charges which may have been levied or imposed in any other year, including interest or penalty and charges which have accumulated thereon). In default of payment of said amount you are hereby commanded to levy for said tax or taxes or such water or sanitation charges, including interest, penalty and charges, hereinafter referred to as the amount due on such execution, upon any goods and chattels of such person and dispose of the same as the law directs, notwithstanding the provisions of subsection (j) of section 52-352b, and, after having satisfied the amount due on such execution, return the surplus, if any, to him; or, except as otherwise provided in section 12-162, you are to levy upon the real estate of such person and sell such real property pursuant to section 12-157, to pay the amount due on such execution; or you shall, in accordance with the provisions of section 12-162, make demand upon the main office of any financial institution indebted to such person, subject to the provisions of section 52-367a or 52-367b, as if judgment for the amount due on such execution had been entered, for that portion of any type of deposit to the credit of or property held for such person, not exceeding in total value the amount due on such execution; or you are to garnishee the wages due such person from any employer, in the same manner as if a wage execution therefor had been entered, in accordance with section 52-361a.

Dated at this day of A.D. 20.., Tax **Collector.”** Conn. Gen. Stat. § [12-162](#)(b)(1) (2017)

CASES:

Once you have identified useful cases, it is important to update the cases before you rely on them. Updating case law means checking to see if the cases are still good law. You can [contact your local law librarian](#) to learn about the tools available to you to update cases.

- JT&M, Inc. v. Town of Oxford, Superior Court, Judicial District of Ansonia-Milford at Milford, CV13 601 37 21S (Jan. 31, 2014). “[T]he Supreme Court has noted that a party cannot levy warrants on real estate while the property is subject to a receivership. See *Lamkin v. Baldwin & Lamkin Mfg. Co.*, 72 Conn. 57, 63, 43 A. 593 (1899). Under federal law, although real property belonging to the Federal Deposit Insurance Corporation (FDIC) is subject to the same state, territorial, county, **municipal, and local taxes as other real property**, ‘[n]o property of the [FDIC] shall be subject to levy, attachment, garnishment, foreclosure, or sale without the consent of the [FDIC], nor shall any involuntary lien **attach to the property of the [FDIC].’ 12 U.S.C. § 1825(b)(1) and (2) (2012).**”
- City of Danbury v. Sullivan, Superior Court, Judicial District of Danbury at Danbury, No. 303581 (Dec. 4, 1991) (7 CSCR 56). “**Section 12-162** of the General Statutes authorizes the tax collector to deputize a sheriff, deputy sheriff, constable or other officer authorized to serve civil process to serve a warrant for the collection of assessed taxes. Under that statute, after demand has been made for payment, the tax collector can issue an alias tax warrant to one of the designated officers, using the form in the statute. It authorizes the officer to collect the tax from the taxpayer, and in default of payment to levy for the unpaid taxes with interest, penalties and charges of the municipality upon the goods, chattels, or real estate of the taxpayer, demand payment from any bank indebted to the taxpayer or garnishee the wages due from the taxpayer’s employer for the amount owed the municipality. The **officer serving the warrant is** ‘entitled to collect from such person [the taxpayer] the fees allowed by law for serving executions issued by any **court,**’ and any officer ‘who executes such warrant and collects any delinquent municipal taxes as a result thereof shall receive in addition to expenses otherwise **allowed**’ various percentages of the amount collected under the warrant. (Emphasis added.) It is apparent from the terms of the statute that any deputy sheriff who serves an alias tax warrant is required to collect the fees for serving the execution from the taxpayer, not the municipality. To recover the additional fees under the statute the sheriff must execute the warrant and collect delinquent taxes. Merely serving the alias tax warrant **on the taxpayer is not enough....The delivery of an alias tax warrant to a sheriff does not bar the City or its tax collector from pursuing other methods to collect taxes.**”

- [ATC Partnership v. Town of Windham](#), 268 Conn. 463, 485, 845 A.2d 389, 403 (2004). “Furthermore, in this context the mere use of an alias tax warrant cannot be construed, in and of itself, as a constructive severance of fixtures from realty. We note that the alias tax warrant statute, § 12-162, authorizes the seizure of not only ‘goods and chattels’ to satisfy a delinquent tax obligation, but also the seizure of real estate.”

**ATTORNEY GENERAL
OPINIONS:**

- “It is our opinion that the statutorily authorized fee to charge for executing such tax warrants is ten percent of the amount of taxes collected, as provided in Conn. Gen. Stat. § 12-162. Any amount charged by a state marshal in excess of the statutorily authorized amount must be reimbursed to the affected taxpayer.” Opinions of the Attorney General, No. [04-017](#), Oct. 12, 2004

LAW REVIEWS:

Public access to law review databases is available on-site at each of our [law libraries](#).

- Adam J. Cohen, *Revisions to Connecticut’s Municipal Revenue Collection Statutes*, 24 [Connecticut Lawyer](#) no. 2, pp. 26-27 (September 2013)
- Adam J. Cohen, *Tax (Not Just Another) Collection: Special Considerations for Recovering Unpaid Municipal Taxes*, 18 [Connecticut Lawyer](#) no. 7 (April 2008)
- Georgette C. Poindexter, *Selling Municipal Tax Receiveables: Economics, Privatization, and Public Policy in an Era of Urban Distress*, 30 [Connecticut Law Review](#), no. 1, pp. 157-210 (1997)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut*, 10 [Connecticut Real Estate Law Journal](#) no. 3, pp. 37-45 (September/October 1992)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut*, 10 [Connecticut Real Estate Law Journal](#) no. 3, pp. 37-45 (September/October 1992)
- Lowell Lee Peterson, *The Levy and Sale of Tax Warrants in Connecticut: Clarification*, 10 [Connecticut Real Estate Law Journal](#) no. 4, pp. 67-68 (November/December 1992)

Table 1: Receiver of Rents

Receiver of Rents	
<p>STATUTES:</p> <p>Conn. Gen. Stat. 12-163a (2017)</p> <p>You can visit your local law library or search the most recent statutes and public acts on the Connecticut General Assembly website to confirm that you are using the most up-to-date statutes.</p>	<p>“Receivership of rents for the collection of delinquent taxes. (a) Any municipality may petition the Superior Court or a judge thereof, for appointment of a receiver of the rents or payments for use and occupancy for any property for which the owner, agent, lessor or manager is delinquent in the payment of real property taxes.” Conn. Gen. Stat. 12-163a(a) (2017)</p> <p>Order to show cause and hearing</p> <p>“The court or judge shall forthwith issue an order to show cause why a receiver should not be appointed, which shall be served upon the owner, agent, lessor, manager, mortgagees, assignees of rent and other parties with an interest in the rents or payments for use and occupancy of the property in a manner most reasonably calculated to give notice to such owner, lessor, manager, mortgagees, assignees of rent and other parties with an interest in the rents or payments for use and occupancy of the property as determined by such court or judge, including, but not limited to, a posting of such order on the premises in question. A hearing shall be had on such order no later than seventy-two hours after its issuance or the first court day thereafter. The sole purpose of such a hearing shall be to determine whether there is an amount due and owing between the owner, agent, lessor or manager and the municipality. The court shall make a determination of any amount due and owing and any amount so determined shall constitute a lien upon the real property of such owner.” Conn. Gen. Stat. 12-163a(a) (2017)</p> <p>Responsibilities and Distribution</p> <p>“The receiver appointed by the court shall collect all rents or payments for use and occupancy forthcoming from the occupants of the building in question in place of the owner, agent, lessor or manager. The receiver shall make payments from such rents or payments for use and occupancy, first for taxes due on and after the date of his appointment and then for electric, gas, telephone, water or heating oil supplied on and after such date. The owner, agent, lessor or manager shall be liable for such reasonable fees and costs determined by the court to be due the receiver, which fees and costs may be recovered from the rents or payments for use and occupancy under the control of the receiver, provided no such fees or costs shall be recovered until after payment for current taxes, electric, gas, telephone and water service and heating oil deliveries has been made. The owner, agent, lessor or manager shall be liable to the petitioner for reasonable attorney’s fees and costs incurred by the petitioner, provided no such fees or costs shall be recovered until after payment for current taxes, electric, gas,</p>

	<p>telephone and water service and heating oil deliveries has been made and after payments of reasonable fees and costs to the receiver. Any moneys remaining thereafter shall be used to pay the delinquent real property taxes and any money remaining thereafter shall be paid to such parties as the court may direct after notice to the parties with an interest in the rent or payment for use and occupancy of the property and after a hearing. The court may order an accounting to be made at such times as it determines to be just, reasonable and necessary.” Conn. Gen. Stat. 12-163a(a) (2017)</p> <p>Termination “Any receivership established pursuant to subsection (a) shall be terminated by the court upon its finding that the tax delinquency which was the subject of the original petition has been satisfied.” Conn. Gen. Stat. 12-163a(b) (2017)</p> <p>Pursuing other actions “Nothing in this section shall be construed to prevent the petitioner from pursuing any other action or remedy at law or equity that it may have against the owner, agent, lessor or manager.” Conn. Gen. Stat. 12-163a(c) (2017)</p> <p>Contempt “Any owner, agent, lessor or manager who collects or attempts to collect any rent or payment for use and occupancy from any occupant of a building subject to an order appointing a receiver shall be found, after due notice and hearing, to be in contempt of court.” Conn. Gen. Stat. 12-163a(d) (2017)</p>
<p>COURT RULES:</p> <p>Amendments to the Practice Book (Court Rules) are published in the Connecticut Law Journal and posted online.</p>	<ul style="list-style-type: none"> • Conn. Practice Book (2017) Chapter 21. Receivers
<p>CASES:</p> <p>Once you have identified useful cases, it is important to update the cases before you rely on them. Updating case law means checking to see if the cases are still good law. You can contact your local law librarian to learn about the tools available to you to update cases.</p>	<ul style="list-style-type: none"> • JJT&M, Inc. v. Town of Oxford, Superior Court, Judicial District of Ansonia-Milford at Milford, CV13 601 37 21S (Jan. 31, 2014). “[T]he Supreme Court has noted that a party cannot levy warrants on real estate while the property is subject to a receivership. See <i>Lamkin v. Baldwin & Lamkin Mfg. Co.</i>, 72 Conn. 57, 63, 43 A. 593 (1899).” • Connecticut Tax Liens 1, LLC v. Lee, Superior Court, Judicial District of Hartford at Hartford, No. HHD-CV12-6031406S (Aug. 19, 2013) (2013 WL 4779615). “...a private party holding a municipal tax lien acquires the special powers and privileges of a municipality holding tax lien in regards to the holder’s priority and precedence over competing liens and the right to collect certain fees and costs associated with

enforcing the lien, but has the same rights and privileges as any other private lien holder when it comes to enforcing the lien. Accordingly, the court concludes that the plaintiff in this case is not entitled to the appointment of a receiver of rents pursuant to the provisions of Connecticut General Statutes § 12-163a.”

- [Town of Canton v. Cadle Properties of Connecticut, Inc.](#), 145 Conn. App. 438, 77 A3d 144 (2013). “...the receiver sought permission to evict the tenant from the property in the event of default, to release the property, and to use all legal processes to collect back rent allegedly due. There is no language in § 12-163a authorizing the court to do anything more than issue a show cause order, hold a show cause hearing, determine whether Cadle owed the town taxes and, if so, the amount due, and to appoint a receiver of rents. Moreover, § 12-163a does not authorize a receiver to do more than collect rents that are to be used first to pay taxes due after the date of the receiver's appointment and then to pay for electric, gas, telephone, water or heating oil supplied on or after said date. Pursuant to § 12-163a (c), nothing in the statute prevents the town, but not the receiver, from pursuing other actions or remedies it may have against Cadle.” p. 454

“We conclude that the receiver may collect only those rents that are forthcoming on or after the date of the receiver's appointment, not rents allegedly overdue.” p. 455

(See [Town of Canton v. Cadle Properties of Connecticut, Inc.](#), 316 Conn. 851 below.)

- [Town of Canton v. Cadle Properties of Connecticut, Inc.](#), 316 Conn. 851, 863, 114 A3d 1191 (2015). **“The judgment of the Appellate Court is reversed only as to the reversal of trial court's judgment granting the receiver's motion for modification allowing the collection of back rent allegedly due and the case is remanded to that court with direction to affirm the trial court's judgment in that respect; the judgment of the Appellate Court is affirmed in all other respects.”**

Section 6: Motor Vehicle Property Taxes

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to motor vehicle property taxes.

STATUTES & ACTS:

You can visit your local law library or search the most recent [statutes](#) and [public acts](#) on the Connecticut General Assembly website to confirm that you are using the most up-to-date statutes.

- Conn. Gen. Stat. (2017)
 - [Chapter 203.](#) Property Tax Assessment
 - § 12-43. Property of nonresidents.
 - § 12-71(f). Personal property subject to tax. Computer software not subject to tax. Determination of situs of motor vehicles and snowmobiles for tax purposes.
 - § 12-71b. Taxation of motor vehicles not registered on the assessment date. Assessment procedure. Tax due date.
 - § 12-71e. Motor vehicle mill rate. (See below - [Public Act No. 17-2 \(June Special Session\)](#)).
 - § 12-110. Sessions of board of assessment appeals.
 - § 12-112. Limit of Time for Appeals.
 - § 12-119. Remedy when property wrongfully assessed.
 - [Chapter 204.](#) Local Levy and Collection of Taxes
 - § 12-122a. Uniform city-wide mill rate for taxation of motor vehicles.
 - § 12-129s. Municipal option to abate taxes on high mileage motor vehicles and hybrid passenger cars.
 - § 12-144a. Payment of tax on motor vehicles.
 - § 12-164. Tax uncollectible after fifteen years. Interest on improvement liens.
 - § 12-169a. Motor vehicle property tax check-off for local scholarship fund.
 - [Chapter 246.](#) Motor Vehicles
 - § 14-33. Collection of Delinquent Taxes.
 - § 14-163. Commissioner to provide lists of motor vehicle and snowmobile owners to town assessors. Disclosure by assessor or tax collector prohibited.
- [Public Act No. 17-2 \(June Special Session\)](#). An Act Concerning the State Budget for the Biennium Ending June 30, 2019, Making Appropriations Therefor, Authorizing Bonds of the State and Implementing Provisions of the Budget.
 - § 699. Section 12-17e of the general statutes is repealed and the following is substituted in lieu thereof (effective from passage – October 31, 2017):
 - (a) Notwithstanding the provisions of any special act, municipal charter or home rule ordinance, (1) for the assessment year commencing October 1,

2016, the mill rate for motor vehicles shall not exceed 39 mills, and (2) for the assessment year commencing October 1, 2017, and each assessment year thereafter, the mill rate for motor vehicles shall not exceed 45 mills.

(b) Any municipality or district may establish a mill rate for motor vehicles that is different from its mill rate for real property and personal property other than motor vehicles to comply with the provisions of this section. No district or borough may set a motor vehicle mill rate that if combined with the motor vehicle mill rate of the town, city, consolidated town and city or consolidated town and borough in which such district or borough is located would result in a combined motor vehicle mill rate (1) above 39 mills for the assessment year commencing October 1, 2016, or (2) above 45 mills for the assessment year commencing October 1, 2017, and each assessment year thereafter.

(c) Notwithstanding the provisions of any special act, municipal charter or home rule ordinance, a municipality or district that set a motor vehicle mill rate prior to the effective date of this section, for the assessment year commencing October 1, 2016, may, by vote of its legislative body, or if the legislative body is a town meeting, the board of selectman, revise such mill rate to meet the requirements of this section, provided such revision occurs not later than December 15, 2017.

(d) Notwithstanding the provisions of section 12-112, any board of assessment appeals of a municipality that mailed or distributed, prior to the effective date of this section, bills to taxpayers for motor vehicle property taxes based on assessments made for the assessment year commencing October 1, 2016, shall hear or entertain any appeals related to such assessments not later than December 15, 2017.

(e) For the purposes of this section, "municipality" means any town, city, borough, consolidated town and city, consolidated town and borough and "district" means any district, as defined in section 7-324.

CASES:

- [Tirado v. City of Torrington](#), 179 Conn. App. 95, ___ A3d ___ (2018). "Having concluded that § 12-117a applies to the plaintiff's claim, we next address the plaintiff's argument that the trial court 'misappl[ied] the law' in 'dismissing the case for lack of subject matter jurisdiction.' Specifically, the plaintiff claims that the court erred in dismissing the case because a question of statutory interpretation is a question of law for the

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court. We disagree.”

“The court dismissed the plaintiff’s case for lack of subject matter jurisdiction because the plaintiff failed to exhaust her available administrative remedies prior to filing the action pursuant to § 12-117a, which contemplates that a taxpayer must challenge a municipality’s tax assessment to the board of assessment appeals prior to appealing to the Superior Court. See General Statutes § 12-117a. ‘It is a settled principle of administrative law that, if an adequate administrative remedy exists, it must be exhausted before the Superior Court will obtain jurisdiction to act **in the matter.**’ (Internal quotation marks omitted.) *Fairchild Heights Residents Assn., Inc. v. Fairchild Heights, Inc.*, 310 Conn. 797, 808, 82 A.3d 602 (2014); accord *LaCroix v. Board of Education*, 199 Conn. 70, 83-84, 505 A.2d 1233 (1986). ‘In the absence of exhaustion of [an available administrative] remedy, the **action must be dismissed.**’ (Internal quotation marks omitted.) *Piteau v. Board of Education*, 300 Conn. 667, 678, 15 A.3d 1067 (2011). Because the plaintiff never appealed the defendant’s 2004 grand list tax assessment to the defendant’s Board of Assessment Appeals, she therefore failed to exhaust her available administrative remedies prior to filing her action. Accordingly, the court properly determined, pursuant to § 12-117a and established precedent, that it lacked subject matter jurisdiction.”

- [Wiele v. Board Of Assessment Appeals of the City Of Bridgeport](#), 119 Conn. App. 544, 554, 988 A.2d 889 (2010). “Municipalities are granted fifteen years in which to collect delinquent taxes. General Statutes § 12-164. As the defendant’s counsel noted during oral argument, however, municipalities are not required by statute to notify taxpayers individually that taxes are due. Municipalities are only required to publish, at specified intervals, a general notification to the public that taxes are due and payable at a certain date. Therefore, were we to accept the defendant’s rigid interpretation of the limitation in § 12-119, a municipality wishing to assess and collect taxes on property that is not taxable in its jurisdiction would need only wait for one year beyond the date on which it listed the property on its grand list before taking further action to collect the tax in order to evade a § 12-119 action by invoking the special statute of limitations defense. In effect, it would be to the strategic advantage of the municipality to delay collection of an illegally assessed tax beyond a year in order to avoid putting a potential plaintiff on notice that a tax had been illegally assessed against their property. The conclusion that the defendant seeks would lead to a

bizarre result whereby it would be possible for the time in which a plaintiff can challenge an illegal tax assessment to begin running and to terminate while the plaintiff is completely unaware that a municipality has taken action adverse to the plaintiff's interests, namely, assessing her personal property for taxation. Such a bizarre result could not have been intended by the legislature."

- Krevis v. Bridgeport, Superior Court, Judicial District of Fairfield at Bridgeport, No. CV 06 4014350S (Jul. 17, 2007) (43 CLR 819). "The plaintiff filed this two-count complaint seeking a declaratory judgment and a mandamus. The plaintiff's basic claim is that the motor vehicles that he presently owns or previously owned have a tax situs in the town of Trumbull and should be subject to property tax there, not in the city of Bridgeport. The plaintiff, therefore, contends that the city's assessor improperly levied property taxes on the motor vehicles."

Bridgeport filed four special defenses as to both counts. In its first and second special defenses, Bridgeport claims that the plaintiff is precluded from bringing this action pursuant to General Statutes § 12-119 and because he failed to exhaust his administrative remedies by taking an appeal to the Board of Assessment Appeals pursuant to General Statutes § 12-111. In its third and fourth special defenses, Bridgeport claims that the court has no subject matter jurisdiction because the plaintiff failed to take a timely appeal and failed to exhaust his administrative remedies. . . . "

"Accordingly, because the court finds that the one-year statute of limitations in § 12-119 is applicable to the facts in this case, barring this action, and because the court finds that the plaintiff has not overcome the statutory presumption that the plaintiff's motor vehicles are sited for tax purposes at the plaintiff's residence in Bridgeport, judgment may enter in favor of Bridgeport on the issue of the location of the situs of the motor vehicles being in Bridgeport for the Grand List of **October 1, 2003.**"

- Paul Dinto Electrical Contractors, Inc. v. Waterbury, 266 Conn. 706, 707-708, 835 A.2d 33 (2003). "The sole issue in this appeal is whether a corporation's motor vehicles are properly assessed for personal property taxes in the town in which the corporation maintains its principal place of business, or in the towns in which the vehicles are actually located, that is, where they are regularly parked or garaged."

TEXTS & TREATISES:

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- Frank B. Connolly, [Local Government in Connecticut](#), 3rd ed., 2013.
Chapter 10 – Where Does the Money Come From?
Property Taxes – pp. 64-70.

OLR RESEARCH REPORTS:

[Office of Legislative Research](#) reports summarize and analyze the law in effect on the date of each **report's** publication. Current law may be different from what is discussed in the reports.

- [Update: Evasion of Property Taxes on Motor Vehicles](#), 2014-R-0285, by Heather Poole, Legislative Analyst 1.
- [Local Taxes on Leased Cars](#), 2014-R-0189, Local Taxes on Leased Cars, by John Rappa, Chief Analyst.