

State Statutes that may require ordinances and/or action by governing body

- SS 7-148** Scope of Municipal Powers
"Ordinance/Resolution/Administrative Fee"
- SS 7-148(c)(2)(B)** Withhold and/or revoke building permits
"Procedure"
- SS 9-189(b)** Municipality may require an appointed tax collector
"Ordinance"
- SS 12-81b** Effective date of property acquired by certain institutions
"Ordinance"
- SS 12-124** Municipality may abate tax/interest for poor unable to pay
"Standing Abatement Committee or Town and OPM"
- SS 12-124a(a)** Municipality may abate taxes on residence exceeding 8% of income
"Approved by legislative body"
- SS 12-125** Municipality may abate taxes of corporation
"Standing Abatement Committee or Town and OPM and Atty General"
- SS 12-125a** Municipality may abate taxes on certain property held by supplies of water
"Standing Abatement Committee or Town and OPM"
- SS 12-129** Municipality may extend deadline of refund application
Municipality may keep overpayments of less than \$5.00
"Ordinance"
- SS 12-129n** Municipality to offer a local real property tax relief program for certain persons
"Vote by legislative body"
- SS 12-142** Municipality set due dates for tax
"Determined by legislative body"
- SS 12-144** Municipality require any tax amount \$100 or less be due in one installment
"Determined by appropriating body"
- SS 12-144a** Municipality set due date for motor vehicle tax into one installment
"Determined by appropriating body"
- SS 12-144c** Municipality may waive any property tax due of less than \$25.00
"Legislative body action"
- SS 12-146** Elect to not impose \$2 minimum interest or require cash, certified check or money order for delinquent taxes
"Vote by legislative body"

- SS 12-157** Shorten the redemption period from six months to 60 days
"Ordinance"
- SS 12-174** Deferred Collections
"Approval by legislative body"
- SS 12-177** Certificates continuing tax liens; ordinances in certain large municipalities.
"Ordinance"
- SS 12-179** Discharge of tax liens
"Town head may discharge"

SS 7-148 Scope of municipal powers....such as.... Charge administrative fee per delinquent MV account or taxpayer.

“Ordinance/Resolution/Administrative Fee”

Sec. 7-148. Scope of municipal powers. (b) **Ordinances.** Powers granted to any municipality under the general statutes or by any charter or special act, unless the charter or special act provides to the contrary, shall be exercised by ordinance when the exercise of such powers has the effect of: (1) Establishing rules or regulations of general municipal application, the violation of which may result in the imposition of a fine or other penalty.... (c) **Powers.** Any municipality shall have the power to do any of the following, in addition to all powers granted to municipalities under the Constitution and general statutes:

***The history behind this ordinance/administrative fee is a little complicated. Back in 2003, the CGA allowed municipalities to construct an ordinance to add in a \$5 fee for delinquent motor vehicle taxes reported to the DMV. Many municipalities did this very thing. Just a year later, the CGA reversed this decision. Since many of us were taking in revenue in the town, we instead created an administrative fee for the same amount per 7-148. See below in purple for the history of state statute 12-146. P.A. 03-6 added provision authorizing municipality to require a delinquent taxpayer pay a fee of \$5, effective August 20, 2003; P.A. 04-126 deleted provision re fee to be paid if town had reported delinquency to the Commissioner of Motor Vehicles, effective July 1, 2004*

Example Ordinances:

1. The Tax Collector shall impose and collect a fee of \$5.00 for each unpaid motor vehicle tax bill that is reported to the Commissioner of Motor Vehicles. Each unpaid motor vehicle tax bill reported to the Commissioner of Motor Vehicles pursuant to Connecticut General Statutes §14-33 shall be subject to the \$5.00 fee to be imposed and collected by the Tax Collector.
2. “TOWN” CH28 ART 3 Sect 1 ORDINANCE # 04-17-06-271 effective 6-1-06
Charge an administrative fee of \$5.00 per each delinquent MV account
Charter Sec. 28-76. - Administrative fee.

The tax collector shall charge an administrative fee to be added to the tax levied on each motor vehicle when a motor vehicle tax is delinquent and a report concerning the vehicle subject of the delinquent tax is generated to the Connecticut Department of Motor Vehicles. The purpose of the fee is to defray the tax collector's administrative costs related to participation in the program and to recover the town payment to the motor vehicle department for participation in the program. The amount of this administrative fee shall be established and may be changed from time to time, by resolution of the town council upon recommendation of the tax collector.

SET ADMINISTRATIVE FEE FOR ALL DELINQUENT MOTOR VEHICLE ACCOUNTS

The Tax Collector shall charge an administrative fee to be added to the tax levied on each motor vehicle when a motor vehicle tax is delinquent. The amount of this administrative fee shall be set at \$ 5.00 for now and may be changed from time to time, by Resolution of the Town Council upon recommendation of the Tax Collector. Resolution 6-5-06

SS 7-148(c)(2)(B) Withhold and/or revoke building permits.

“Procedure”

Sec. 7-148. Scope of municipal powers. (c) **Powers.** Any municipality shall have the power to do any of the following, in addition to all powers granted to municipalities under the Constitution and general statutes (B) Assess, levy and collect taxes for general or special purposes on all property, subjects or objects which may be lawfully taxed, and regulate the mode of assessment and collection of taxes and assessments not otherwise provided for, including establishment of a **procedure** for the withholding of approval of building application when taxes or water or sewer rates, charges or assessments imposed by the municipality are delinquent for the property for which an application was made.

Example Procedure:

Pursuant to CGS 7-148(c)(2)(B), the Tax Collector /Building Inspector shall withhold any and all permits issued by the inspector when tax or water or sewer rates, charges, or assessments imposed by the municipality are delinquent for the property for which an application is made. Upon certified payment in full, the Tax Collector will issue a clearance to the Inspectors office. In the event of a safety or health issue, the Building Official would be entitled to issue a permit without the requisite tax clearance.

SS 9-189 Municipality may require an appointed tax collector.

“Ordinance”

Sec. 9-189(b) Town clerks, treasurers and tax collectors.

(b) Notwithstanding the provisions of subsection (a) of this section, **the legislative body of a town may, by ordinance adopted by its legislative body or in any town in which the legislative body is a town meeting, by the board of selectmen,** authorize the appointment of a tax collector. Such ordinance shall include provisions for the appointment procedure and shall specify the term of appointment. If the charter, home rule ordinance or special act of a town provides for the method of appointment of a tax collector, the method shall be changed by charter, charter amendment or home rule amendment.

Example Ordinance:

1. The term of office for the tax collector which began the second Friday after the 1999 regular municipal election shall end upon the appointment of a tax collector as provided in this ordinance. The Board of Selectmen elected at the 2001 regular municipal election shall appoint the tax collector for the town at its first regular meeting. Thereafter, the newly elected Board of Selectmen at its first regular meeting after every regular municipal election shall appoint the tax collector.
2. The term of office for the tax collector shall be two (2) years commencing on the date of appointment and ending when a successor has been duly appointed and has qualified.
3. Any vacancy in the office of the tax collector shall be filled by the Board of Selectmen.

SS 12-81b Effective date of property acquired by certain institutions.

“Ordinance”

Sec. 12-81b. Establishment by ordinance of effective date for exemption of property acquired by certain institutions. Any municipality may, **by ordinance**, provide that the property tax exemption authorized by any of subdivisions (7) to (16), inclusive, (18), (27) and (29) of section **12-81** shall be effective as of the date of acquisition of the property to which the exemption applies and shall, in such ordinance, provide a procedure for reimbursement of the tax-exempt organization for any tax paid by it for a period subsequent to said date and for any tax paid by the prior owner for a period subsequent to said date for which such organization reimbursed such owner on the transfer of title to such property.

Example Ordinance: Torrington

187-2. - Effective date of exemption.

The tax exemption authorized by any of Subsections (7) to (16), inclusive, of Section 12-81 of the Connecticut General Statutes shall be effective as of the date of acquisition of the property to which the exemption applies.

187-3. - Reimbursement of tax paid.

The City of Torrington will reimburse the tax-exempt organization for any tax paid by it for a period subsequent to the date of acquisition and for any tax paid by the prior owner for a period subsequent to the date of acquisition for which such organization reimbursed such owner on the transfer of title to such property.

187-4. - Procedure for reimbursement.

Application for said reimbursement shall be submitted in writing to the Tax Collector of said City in a form approved by him. No institution contemplated by this article shall be reimbursed for any tax paid until such reimbursement has been approved by the Board of Councilmen and the Board of Finance.

187-5. - Statutory authority.

This article is passed pursuant to the authority granted by Section *12-81b* of the Connecticut General Statutes.

SS 12-124 Municipality may abate tax/interest for poor unable to pay

“Standing Abatement Committee or Town and OPM”

Sec. 12-124. Abatement of taxes and interest. The **selectmen of towns**, the mayor and aldermen of cities, the warden and burgesses of boroughs and the committees of other communities (1) may abate the taxes, or the interest on delinquent taxes, or both, assessed by their respective communities upon such persons as are poor and unable to pay the same or upon railroad companies in bankruptcy reorganization, provided either a **standing abatement committee of a community or, if a community has no such committee, the Secretary of the Office of Policy and Management shall approve such abatement**, and (2) shall present to each annual meeting of their respective communities a list of all persons whose taxes, or the interest on whose taxes, they have abated in the preceding year.

SS 12-124a Municipality may abate taxes on residence exceeding 8% of income
“Approved by legislative body”

Sec. 12-124a. Municipal option to abate taxes on residence exceeding eight per cent of occupants' income. (a) Any municipality may, upon **approval by its legislative body** or in any town in which the legislative body is a town meeting, by the board of selectmen, abate the property taxes due for any tax year with respect to any residential dwelling occupied by the owner or owners and for whom such dwelling is the primary place of residence, to the extent that such property taxes exceed eight per cent or more of the total income from any source, adjusted for self-employed persons to reflect the allowance for expenses in determining adjusted gross income for federal income tax purposes, of such owner or owners and any other person for whom such dwelling is the primary place of residence, for the calendar year immediately preceding the beginning of the tax year for which such taxes are due. Application for such abatement shall be made not later than thirty days preceding the tax due date for such tax year, provided if the amount of such taxes has not been determined on such date, within ten days following determination of the amount of such taxes.

SS 12-125 Abatement of taxes of corporations
“Town and OPM and Attorney General Approval”

Sec. 12-125. Abatement of taxes of corporations. If any corporation carrying on business in this state is poor and unable to pay real or personal property taxes or both levied against it by any municipality, if such corporation has applied for a working-capital loan from one or more agencies of the United States and if the amount of taxes due to such municipality constitutes a bar or a handicap to the granting of such loan, application may be made to the selectmen of a town not consolidated with a city or borough, to the common council or mayor and board of aldermen if a city, to the warden and burgesses if a borough and to the governing board of any other municipality, for the abatement in whole or in part of such real estate and personal property taxes. Such application shall be in writing and shall contain a recital of the facts and the reason why the corporation believes that it is necessary for the municipality to abate its taxes in whole or in part. **Such municipal authority, after an examination of the facts and after hearing, shall have power to abate in whole or in part real and personal property taxes levied by it against such corporation, provided the Secretary of the Office of Policy and Management, after having obtained the written consent of the Attorney General, shall approve.** The name of each such corporation receiving such abatement and the amount of taxes so abated shall be presented to the next regular meeting of such municipality. If any corporation receiving abatement as provided in this section withdraws its application for the loan because of which the abatement was granted or if the corporation for any reason fails to receive the loan for which application was made and in accordance with which the abatement was granted, such abatement shall be rescinded and have no effect.

SS 12-125a Waiver of Taxes on certain property owned by suppliers of Water
“Standing Abatement Committee or Town and OPM”

Sec. 12-125a. Waiver of taxes on certain property held by suppliers of water. Any municipality may, upon **approval by its legislative body**, or by the board of selectmen in any town in which the legislative body is a town meeting, waive property taxes and interest related thereto which may be due for any tax year with respect to real or personal property held by any person, firm or corporation for the purpose of creating or furnishing a supply of water for domestic use, exclusive of any such property (1) owned by a municipal corporation or (2) used by any such person, firm or corporation in creating or furnishing such a supply of water for purposes of profit related to such use, with such profit inuring to such person or the owners of such firm or corporation, **provided either a standing abatement committee of such municipality or, if such municipality has no standing abatement committee, the Secretary of the Office of Policy and Management shall approve such waiver.**

SS 12-129 Municipality may extend the deadline of refund application.
Municipality may keep overpayments of less than \$5.00 or extend deadline
“Ordinance”

Sec. 12-129. Refund of excess payments. Any person, firm or corporation who pays any property tax in excess of the principal of such tax as entered in the rate book of the tax collector and covered by his warrant therein, or in excess of the legal interest, penalty or fees pertaining to such tax, or who pays a tax from which the payor is by statute exempt and entitled to an abatement, or who, by reason of a clerical error on the part of the assessor or board of assessment appeals, pays a tax in excess of that which should have been assessed against his property, or who is entitled to a refund because of the issuance of a certificate of correction, may make application in writing to the collector of taxes for the refund of such amount. Such application shall be delivered or postmarked by the later of (1) three years from the date such tax was due, (2) **such extended deadline as the municipality may, by ordinance, establish**, or (3) ninety days after the deletion of any item of tax assessment by a final court order or pursuant to subdivision (3) of subsection (c) of section 12-53 or section 12-113. Such application shall contain a recital of the facts and shall state the amount of the refund requested. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen in a town or to the corresponding authority in any other municipality, and shall certify to the amount of refund, if any, to which the applicant is entitled. The existence of another tax delinquency or other debt owed by the same person, firm or corporation shall be sufficient grounds for denying the application. Upon receipt of such application and certification, the selectmen or such other authority shall draw an order upon the treasurer in favor of such applicant for the amount of refund so certified. Any action taken by such selectmen or such other authority shall be a matter of record, and the tax collector shall be notified in writing of such action. Upon receipt of notice of such action, the collector shall make in his rate book a notation which will date, describe and identify each such transaction. Each tax collector shall, at the end of each fiscal year, prepare a statement showing the amount of each such refund, to whom made and the reason therefore. Such statement shall be published in the annual report of the municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. Any payment for which no timely application is made or granted under this

section shall permanently remain the property of the municipality. Nothing in this section shall be construed to allow a refund based upon an error of judgment by the assessors. **Notwithstanding the provisions of this section, the legislative body of a municipality may, by ordinance, authorize the tax collector to retain payments in excess of the amount due provided the amount of the excess payment is less than five dollars.**

Example Ordinances:

1. The Tax Collector is authorized to retain payments in excess of the amount due provided the amount of the excess payment is less than five dollars as provided in Connecticut General Statutes §12-129, as amended by Section 10 of P.A. 95283.
2. "TOWN" ORDINANCE # 05-04-2015-292 CH28 ART 1 Sect 28-31 effective 6-17-15

Town can keep overpayments of less than \$5.00
Refunds of Excess Payments

Pursuant to the terms of General Statutes 12-129, notwithstanding the other provisions of that statute, the town tax collector is authorized to retain payments in excess of the amount due for taxes, interest, penalties and/or fees provided the amount of the excess payment is less than five dollars.

SS 12-129n Municipality to offer a local real property tax relief program for certain persons.

"Vote by legislative body"

Sec. 12-129n. Optional municipal property tax relief program for certain homeowners age sixty-five or over or permanently and totally disabled. (a) Any municipality may, by **vote of its legislative body on the recommendation of its board of finance or equivalent body,** provide property tax relief to residents of such municipality, with respect to real property owned and occupied by such residents as their principal residence....etc.

Example:

In accordance with the provisions and criteria set forth in Public Act 06-176, eligible elderly homeowners may apply for and receive property tax relief, provided that:

- A. The taxpayer's primary residence is in Torrington;
- B. The taxpayer does not retain a life use in the property; and
- C. The taxpayer has no more than \$125,000.00 in assets, excluding the residence for which relief is sought.

SS 12-142 Municipality set due dates for tax.

"Determined by legislative body"

Sec. 12-142. Installments; due date. The **legislative body of each municipality,** upon approving any budget calling for the laying of a tax on property, **shall determine** whether such tax shall be due and payable in a single installment or in two semiannual installments

or in four quarterly installments and shall, unless otherwise provided by law, designate the date or dates on which such installment or installments shall be due and payable, subject to the provisions of section 7-383, in any municipality in compliance with requirements concerning the uniform fiscal year under chapter 110; provided the last installment of any such tax shall be due and payable not later than forty-five days before the end of the fiscal year in which the first installment thereof is due and payable, and provided any special tax shall be due and payable in a single installment. In case of failure of the legislative body to determine when such tax shall be due and payable or whenever the date on which such tax shall be due and payable has been determined, however, (1) the preparation and mailing of rate bills for such tax is delayed until after the date such tax is due or (2) such tax is not applicable to certain property until after the date such tax is due, such tax shall be due and payable, with respect to all property or property which becomes subject to tax after the date such tax is due, whichever is applicable, not later than thirty days following the date on which rate bills for such tax are mailed or handed to persons liable therefor. Except as otherwise provided by law, the several installments of a tax due in two or four installments shall be equal, but any taxpayer may pay two or more of such installments when the first is due.

Example:

Any property tax due to the Town of Goshen in an amount not in excess of one hundred dollars (\$100.00) shall be due and payable in a single payment (C.G.S. §12-144).

SS 12-144 Municipality require any tax amount \$100 or less be due in one installment
“Determined by appropriating body”

Sec. 12-144. Payment of taxes of not more than one hundred dollars. Any property tax due in any municipality of this state in an amount not in excess of one hundred dollars shall be due and payable in a single payment when so **determined by the appropriating body of such municipality.**

Example:

1. Any property tax due to the Town of Goshen in an amount not in excess of one hundred dollars (\$100.00) shall be due and payable in a single payment.(C.G.S. 12-144).
2. The entire *tax* payable by each taxpayer shall be payable in two equal installments, the first installment *due* on the first day of July and the second *due* on the following January 1, except that a *tax* on motor vehicles and **any *tax* of \$50.00 or less shall be *due* and payable in full on the first day of July.**

SS 12-144a Municipality set due date for motor vehicle tax into one installment
“Determined by appropriating body”

Sec. 12-144a. Payment of tax on motor vehicles. Irrespective of the provisions of sections 12-142 and 12-144, **the appropriating body of each municipality,** upon approving any

budget calling for the laying of a tax on property, **shall determine** whether such tax as it applies to motor vehicles shall be due and payable in a single installment.

Example:

Any property tax due on a motor vehicle shall be due and payable in a single installment.

SS 12-144c Municipality may waive any property tax due of less than \$25.00
“Legislative body action”

Sec. 12-144c. Optional waiver of property tax under twenty-five dollars. Any municipality may waive any property tax due in an amount less than twenty-five dollars **by action of its legislative body.**

Example:

1. Any property tax due in an amount less than five dollars is waived by the Town of xxxx as provided in Connecticut General Statutes §12-144c.
2. “TOWN” RESOLUTION effective 1-4-99 REVISED 12-15-14 Revised 11-18-19

WHEREAS, Connecticut General Statutes Sec. 12-144c states: “any municipality may waive any property tax due in an amount less than twenty-five dollars by action of its legislative body ~~before the date such tax was due~~” and WHEREAS on January 4, 1999, the Town Council authorized the Tax Collector to abate any property taxes due in an amount less than one dollar (\$1.00). WHEREAS on December 15, 2014, the Town Council authorized the Tax Collector to abate and waive any property taxes due in an amount less than five dollars (\$5.00). NOW THEREFORE BE IT RESOLVED that the Town Council authorizes the Tax Collector to waive any property tax or balance due in an amount to be determined by the Tax Collector but not more than five dollars (5.00). Policy is to waive < \$5.00 before tax due and < \$1.00 on small balances for a taxpayer.

SS 12-146 Not impose the minimum \$2 interest or require cash, certified check or money order for delinquent taxes.
“Vote by legislative body”

Sec. 12-146. Delinquent tax or installment. Interest. Waiver of interest. Unless the context otherwise requires, wherever used in this section, “tax” includes each property tax and each installment and part thereof due to a municipality as it may have been increased by interest, fees and charges. If any tax due in a single installment or if any installment of any tax due in two or more installments is not paid in full (1) on or before the first day of the month next succeeding the month in which it became due and payable, or if not due and payable on the first day of the month, (2) on or before the same date of the next succeeding month corresponding to that of the month on which it became due and payable, the whole or such part of such installment as is unpaid shall thereupon be delinquent and shall be subject to interest from the due date of such delinquent installment. Except for unpaid real estate taxes the collection of which was, or is, deferred under the provisions of section 12-174, and any predecessor and successor thereto, which unpaid real estate taxes continue to be

subject to the provisions of such deferred collection statutes, the delinquent portion of the principal of any tax shall be subject to interest at the rate of eighteen per cent per annum from the time when it became due and payable until the same is paid, **subject to a minimum interest charge of two dollars per installment which any municipality, by vote of its legislative body, may elect not to impose,** and provided, in any computation of such interest, under any provision of this section, each fractional part of a month in which any portion of the principal of such tax remains unpaid shall be considered to be equivalent to a whole month. Each addition of interest shall become, and shall be collectible as, a part of such tax. Interest shall accrue at said rate until payment of such taxes due notwithstanding the entry of any judgment in favor of the municipality against the taxpayer or the property of the taxpayer. The collector shall apply each partial payment to the wiping out of such interest before making any application thereof to the reduction of such principal. If any tax, at the time of assessment or because of a subsequent division, represents two or more items of property, the collector may receive payment in full of such part of the principal and interest of such tax as represents one or more of such items, even though interest in full on the entire amount of the principal of such tax has not been received up to the date of such payment; in which event, interest on the remaining portion of the principal of any such tax shall be computed, as the case may be, from the due date of such tax if no other payment after delinquency has been made or from the last date of payment of interest in full on the whole amount or unpaid balance of the principal of such delinquent tax if previous payment of interest has been made. Each collector shall keep a separate account of such interest and the time when the same has been received and shall pay over the same to the treasurer of the municipality of the collector as a part of such tax. No tax or installment thereof shall be construed to be delinquent under the provisions of this section if (A) such tax or installment was paid through a municipal electronic payment service within the time allowed by statute for payment of such tax or installment, or (B) the envelope containing the amount due as such tax or installment, as received by the tax collector of the municipality to which such tax is payable, bears a postmark showing a date within the time allowed by statute for the payment of such tax or installment. **Any municipality may, by vote of its legislative body, require that any delinquent property taxes shall be paid only in cash or by certified check or money order.** Any municipality adopting such requirements may provide that such requirements shall only be applicable to delinquency exceeding a certain period in duration as determined by such municipality. Any municipality shall waive all or a portion of the interest due and payable under this section on a delinquent tax with respect to a taxpayer who has received compensation under chapter 968 as a crime victim.

Examples:

1. The Tax Collector shall not issue a receipt or other evidence of payment as provided in Connecticut General Statutes § 14-33a for any delinquent property taxes applicable with respect to a motor vehicle or snowmobile assessed in the Town of xxx unless payment for said delinquent taxes is made in cash or by certified check or money order.
2. "TOWN" RESOLUTION effective 12-15-14. Require cash for delinquent MV taxes when release required immediately WHEREAS, Connecticut General Statutes Sec 12-146 states: "Any municipality may, by vote of its legislative body, require that any delinquent property taxes shall be paid only in cash" and NOW THEREFORE BE IT RESOLVED that the Tax Collector shall require that delinquent motor vehicle property taxes be paid in cash if the taxpayer desires that a release be issued to the Department of Motor Vehicles, under CT General Statutes Sec.14-33(a), at the time of payment.

SS 12-157 Shorten the redemption period from six months to 60 days.

“Ordinance”

Sec. 12-157. Method of selling real estate for taxes. (f) Within sixty days after such sale, the collector shall cause to be published in a newspaper having a daily general circulation in the town in which the real property is located, and shall send by certified mail, return receipt requested, to the delinquent taxpayer and each mortgagee, lienholder and other encumbrancer of record whose interest in such property is choate and is affected by such sale, a notice stating the date of the sale, the name and address of the purchaser, the amount the purchaser paid for the property and the date the redemption period will expire. The notice shall include a statement that if redemption does not take place by the date stated and in the manner provided by law, the delinquent taxpayer, and all mortgagees, lienholders and other encumbrancers who have received actual or constructive notice of such sale as provided by law, that their respective titles, mortgages, liens, restraints on alienation and other encumbrances in such property shall be extinguished. After such notice is published, and not later than six months after the date of the sale **or within sixty days if the property was abandoned or meets other conditions established by ordinance adopted by the legislative body of the municipality...**

SS 12-174 Deferred Collections.

“Approval by legislative body”

Sec. 12-174. Deferred collection. Any person, as owner in whole or in part of, or fiduciary having control of, or interest in, any real estate, may file with the tax collector, at any time within ninety days from the date when the first installment of a tax, or the whole tax in case installments are not authorized, has become due, and within thirty days from the date when the second or any succeeding installment of a tax, all previous installments of which have been paid, has become due, an affidavit showing in detail the existence of unusual financial or other circumstances which justify deferring collection of the tax laid upon such real estate. On receipt of such affidavit, which shall request that the collection of such tax be deferred, **the tax collector shall, with the tax collector's recommendations thereon, refer the same to the selectmen if a town not consolidated with a city or borough, to the common council or mayor and board of aldermen if a city, to the warden and burgesses if a borough or to the governing board if any other municipality, for authority to continue the lien securing such tax for a period not exceeding fifteen years.** If action granting such authority is taken within sixty days from the receipt thereof, but not otherwise, the tax collector shall make out and file, within the first year after the first installment of the tax, or the whole tax in case installment payments are not authorized, has become due, a certificate containing the information required in section 12-173, and the town clerk shall record such certificate; provided, (1) the tax collector shall notify the owner of such real estate of the intent to file a lien by mail not later than fifteen days prior to the filing of such lien, and (2) if such affidavit is approved with respect to any installment, the succeeding installments, if any, shall become due and payable from the due date of such installment, and such certificate shall be made out and recorded to secure payment of all unpaid installments of such tax. Failure to notify such owner of the intent to file a lien shall not affect the validity of the lien. Each tax, the lien for which has been continued by certificate under the provisions of this section, shall not be

subject to interest as provided by section 12-146. Each lien continued by certificate under the provisions of this section shall be subject to foreclosure at any time, but shall be invalid after the expiration of fifteen years from the date of recording the certificate continuing the same, unless an action of foreclosure has been commenced within such time. After the expiration of such period of fifteen years, if such action has not been commenced, the tax collector then in office shall, 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.

SS 12-177 Certificates continuing tax liens; ordinances in certain large municipalities.
“Ordinance”

Sec. 12-177. Certificates continuing tax liens; ordinances in certain large municipalities. Any town having a population of more than one hundred thousand as shown by the last United States census and any municipality coterminous with or within any such **town may enact an ordinance**, specifying the manner by which certificates continuing tax liens shall, without copying and after binding, be incorporated into the land records of such town, provided, directly after each certificate of continuance of a tax lien, a vacant space shall be left for the release, in due course, of such tax lien. Such ordinance may specify the forms of certificates of continuance and of release of tax liens, the number of such certificates of continuance and of release to appear on each page and the form, method and time of binding of such pages into one or more tax lien books for the land records of such town. Any action so taken may be amended, rescinded or otherwise altered at any time by the enactment of a supplementary ordinance. Each such ordinance shall be a matter of public record and shall not be applicable until thirty days from the date of its enactment. The tax collector or other agency authorized by law of any town or municipality proceeding under this section shall continue tax liens by certificate in the manner and form prescribed by the latest applicable ordinance and shall within the time limited by law, file such certificates with the proper town clerk. The town clerk shall forthwith index such certificates in the index records of his office and shall, if such original certificates are not already bound, bind them into one or more volumes, which shall constitute a part of the land records in his office. While such certificates are being so bound, the reference to any such tax lien in the index records of the office of the town clerk shall constitute a sufficient notice to all parties as to the existence and priority of such lien. Such tax collector or other agency authorized by law shall make out a certificate releasing any such tax lien when the total amount represented by such lien has been paid or otherwise legally disposed of. Each such certificate of release shall be filed with the town clerk, who shall record such release in the space provided therefor directly after the applicable certificate of continuance. All such certificates of release shall be preserved by the town clerk. Except as provided in this section, all provisions of the statutes and of relevant special acts relating to tax liens shall continue to apply to all towns and municipalities.

SS 12-179 Discharge of tax liens.

“Town head may discharge”

Sec. 12-179. Discharge of tax liens. The selectmen of any town, the mayor of any city, the warden of any borough or the chairman of the governing board of any municipal district **may discharge any lien filed to secure payment of any tax, a certificate of which has been recorded in the land records**, by causing to be recorded in the office of the town clerk a certificate discharging such lien in such land records, if any tax secured by such lien has been duly **abated**, or if the tax secured by any such lien has been **paid** and the **collector is without authority of law** to discharge such lien, or when counsel for any such municipality **delivers an opinion** in writing showing that he is satisfied that the tax has been paid, though payment has not been credited to the taxpayer, or when such opinion has been delivered by counsel showing that any lien is illegal because the requirements of the statute respecting the same have not been complied with. In each such opinion, the counsel shall state wherein any lien so filed is illegal. Each such discharge shall be signed by a majority of the board of selectmen, the mayor, the warden or the chairman, as the case may be, and shall recite the fact that counsel for the municipality has rendered an opinion respecting such lien in accordance with the provisions of this section. Each opinion showing that any lien is illegal shall be filed with the town clerk of the town wherein such lien is to be so discharged. For recording any such discharge, the town clerk shall receive from the town, city, borough or other municipal district, if his annual compensation is not fixed by law, a fee of fifty cents.