



STATUTES...

Carla Hamel, CCMC & Launa Goslee, CCMC



**Why is it important to know
these statutes?**



www.cga.ct.gov

- Browse statutes
- Follow Public Acts and House Bills
- Post Testimony



**State statutes that may
require ordinances or action
by governing body**



Definitions.....

Appropriating Body: that municipal body which approves the budget, determines due date and installments of tax; also called the “**legislative body**”.



Definitions continued....

Legislative Body: as applied to unconsolidated towns, means the town meeting; as applied to cities and consolidated towns and cities, means the board of aldermen, council or other body charged with the duty of making annual appropriations; as applied to boroughs and consolidated towns and boroughs, means the board of burgesses; as applied to all other districts and associations, means the district committee or association committee or other body charged with the duty of making annual appropriations; also called “**Appropriating Body**”.




Definitions continued.....

Chief Administrative Body: the official(s) who administers the affairs of the town; i.e. the first selectman, mayor, town manager.



Definitions continued....

Budget-Making Authority: that municipal body which prepares yearly budgets and presents same to the legislative body; also calculates mill rate. May be a Board of Finance in Selectmen-Town Meeting form of government or Mayor or Manager in Mayor-Council and Council-Manager forms or Representative Town Meeting (RTM).



The terms "shall" or "must" indicate a requirement and the terms "should" and "may" indicate a recommended or best practice.

State Statute 7-148



Municipal Powers...

Can charge administrative fee per delinquent MV account or taxpayer

ORDINANCE/RESOLUTION

ADMINISTRATIVE FEE

State Statute 7-148(c)(2)(B)

Withhold and/or revoke
building permits

PROCEDURE

State Statute 9-189(b)



Municipality may require an
appointed tax collector

ORDINANCE

State Statute 12-81b



Effective date of property
acquired by certain institutions

ORDINANCE

State Statute 12-124



Abatement of taxes, interest,
or both.

**STANDING ABATEMENT COMMITTEE OR
TOWN AND OPM**

State Statute 12-124a (a)



Municipality may abate tax or interest for poor unable to pay

APPROVED BY LEGISLATIVE BODY

State Statute 12-125



Abatement of taxes of
corporations

STANDING ABATEMENT COMMITTEE OR
TOWN, OPM AND ATTORNEY GENERAL

State Statute 12-125a



Waiver of certain property owned
by suppliers of water

STANDING ABATEMENT COMMITTEE OR

TOWN AND OPM

State Statute 12-129

Municipality extend the
deadline of refund
application.

ORDINANCE

State Statute 12-129 (also)

Municipality may keep
overpayments of less than
\$5.00

ORDINANCE

State Statute 12-129n



Municipality to offer a local
real property tax relief
program for certain persons

Vote by legislative body

State Statute 12-142



Municipality set due dates
for tax

Determined by legislative body

State Statute 12-144



Municipality require any tax amount of \$100 or less be due in one installment

Determined by appropriating body

State Statute 12-144a



Municipality set due date for
motor vehicle tax into one
installment

Determined by appropriating body

State Statute 12-144c

Municipality may waive any
property tax due of less than
\$25.00

Legislative body action

State Statute 12-146



No \$2 minimum interest
charged

Vote by legislative body

State Statute 12-146



Require cash, certified check or
money order for delinquent
taxes

Vote by legislative body

State Statute 12-157



Tax Sale redemption time
period shortened!!

ORDINANCE

State Statute 12-174



Deferred Collections

Approval by legislative body

State Statute 12-177



Certificates of continuing
liens - large municipalities

ORDINANCE

State Statute 12-179



Discharge of tax liens

Chief Administrative Body may discharge



State Statutes - **FAQ**

MV Bills.....What's not FOI??

- DOB
- License Plate
- CIVLS #

Sewer bills.....

- 7-254
- 7-258
- 16-262c(e)



What do hair salons, restaurants and estheticians have in common?

- 12-146a

Added on bills....

- Charging interest
- Due dates
- Exception to the Generic Rule!!

5 Requirements a Tax Collector Needs Before Collecting:



Appointed or Elected (9-189)

Bonded (12-136)

Sworn in (7-105)

Rate Bill (12-130)

- Filled out and signed by mayor/selectmen/CEO of the Town prior to July 1

Tax Warrant (12-132)

- Filled out and signed by a Justice of the Peace or Judge of the Superior Court prior to July 1.



Thank you for
your time!!