

## Tax Office Washington, Connecticut

### **CONNECTICUT STATE STATUTES REGARDING TAX COLLECTION**

**Sec. 12-130. FAILURE TO SEND (RECEIVE) A BILL** It is clear from the Statutes of the State of Connecticut that whether or not a taxpayer receives a bill for his taxes is irrelevant to the issue. As a matter of law, the taxpayer became liable to the Town for the tax installment due and payable on July 1 (or any other installment date). *That liability is not created by nor dependent upon receipt of a tax bill.* Therefore, failure to receive such bill does not relieve the taxpayer of the requirement to pay the statutorily required interest on his late payment.

A demand (bill) by the collector is not necessary to make the tax due. It is not a condition precedent to the duty of the taxpayer to pay. The duty rests with the taxpayer to pay, not with the collector to demand. As a matter of law, the interest which became due after August 1 (or any other installment deadline) became part of the tax due. The collector is required as a matter of law to apply the amount paid first to interest and last to principle. The collector has no discretion in the matter.

**Sec. 12-145. RATE OF INTEREST WHEN DELINQUENT** ...as soon as such tax becomes delinquent, it shall be subject to interest at the rate of one and one-half percent of such tax for each month or fraction thereof which elapses from the time when such tax becomes due and payable until the same is paid. The statute clearly states that interest is charged at one and one-half percent per month back to the due date of the tax.

**Sec.12-146. NO AUTHORITY TO WAIVE INTEREST** A tax collector does not have the authority to waive interest on a delinquent tax. The office of the tax collector must adhere strictly to procedures set out in the Connecticut General Statutes. Municipalities have no powers of taxation other than those specifically given by the state statutes. The power to prescribe or dispense with conditions, means and methods in assessment, levy and collection of taxes lies clearly in the General Assembly. Since the General Assembly has not granted tax collectors the discretion to waive interest charges, no authority exists.

**Sec. 12-164. TAX UNCOLLECTIBLE AFTER FIFTEEN YEARS** No payment of taxes shall be enforced by any collector or other proper officer against any person, persons or corporation against which they are respectively levied except within fifteen years after the due date of the tax.

**Sec. 12-70. OBLIGATION OF PURCHASER OF REAL ESTATE ASSUMING PAYMENT OF TAXES** When any person, at the time he acquires equity in real estate, expressly assumes the payment of taxes which are to become payable thereafter, he shall become liable for the payment thereof to the same extent and in the same manner as though such real estate were assessed in his name.