

STATE OF CONNECTICUT,

Bill No. 5039

Page 1 of 2

Introduced by Rep. Fox - 152nd District

Date .....

Ref. to Committee on Finance

General Assembly,

January Session, A. D., 1971

AN ACT CONCERNING REPORTS OF TAX COLLECTORS.

CONNECTICUT  
STATE LIBRARY  
LEGISLATIVE REFERENCE  
SECTION

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 12-167 of the general statutes is repealed and the following is substituted in lieu thereof: Each tax collector, at the end of each fiscal year of his town, city, borough, district or other municipality, shall forthwith deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen of a town not consolidated with a city or borough, to the common council or board of aldermen of a city, to the board of burgesses of a borough or to the executive committee of any other district, a certified statement containing: (1) The total amount of unpaid taxes on each rate bill at the beginning of the fiscal year just completed and the total amount of taxes on each rate bill which has become due during such fiscal year; (2) the total amount collected on each rate bill separated in such manner as not only to show the taxes, interest, penalties and lien and other fees collected during such fiscal year but also to show what part thereof has been paid into the municipal treasury and what part is in his possession at the end of such fiscal year; (3) the total amount of uncollected taxes on each rate bill on the last

day of the fiscal year just completed; (4) the total amount of taxes lawfully abated during such fiscal year, together with a schedule showing the amount of each such tax abatement, the name of the person against whom such tax so abated was levied and the reason for each such abatement; (5) the total additions to and deductions from each rate bill on account of lawful corrections made during such fiscal year, together with a schedule showing the amount of each such correction, the name of the taxpayer concerned, the reason for the correction and the authority therefor; and (6) the total amount of taxes on each rate bill transferred to the suspense tax book during such fiscal year, and a statement that the total uncollected taxes on each such rate bill on the last day of the fiscal year just completed agree with a detailed listing of uncollected taxes still appearing in each such rate bill. Such statement of the collector shall be printed in the municipal report next published, except that it shall not be necessary to include therein the list of abatements granted on account of veterans' exemptions and except that the schedule required in subdivision (5) and the statement required in subdivision (6) of this section may, in lieu of inclusion in such report, be filed in the office of the town clerk within sixty days of the end of the fiscal year. The list of such abatements shall be included in the annual audit report.

STATEMENT OF PURPOSE: To relieve tax collectors and municipalities of the burden and cost of including each year in the annual municipal report the detailed schedule of corrections in rate bills required in subdivision (5) by permitting the alternate method of filing the schedule in the office of the town clerk.