

2nd in priority in foreclosures. If we foreclose  
or tax sale say you are including the WPCA fees in  
the action

# WPCA COLLECTIONS:

## Water, Sewer, and Similar Collections

1:30 p.m. – 4:00 p.m. Wednesday March 24, 2010

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### 1. Water Pollution Control Authorities

A WPCA is any town or district board or agency responsible for maintaining facilities or plans to control water contamination, usually by running a sewer system.

Sec. 7-246. Water pollution control authority; designation. Preparation of municipal plan. Successor to sewer authority; validation of sewer authority acts. (a) Any municipality may, by ordinance, designate its legislative body, except where the legislative body is the town meeting, or any existing board or commission, or create a new board or commission to be designated, as the water pollution control authority for such municipality...

Sec. 7-247. Powers and duties of water pollution control authority re sewerage systems. Obligation to consider feasibility of sewage as energy source. Establishment of decentralized wastewater management districts. (a) Any municipality by its water pollution control authority may acquire, construct and operate a sewerage system or systems; may enter upon and take and hold by purchase, condemnation or otherwise the whole or any part of any real property or interest therein which it determines is necessary or desirable for use in connection with any sewerage system; may establish and revise rules and regulations for the supervision, management, control, operation and use of a sewerage system, including rules and regulations prohibiting or regulating the discharge into a sewerage system of any sewage or any stormwater runoff which in the opinion of the water pollution control authority will adversely affect any part or any process of the sewerage system except that any such rule or regulation regarding decentralized systems shall be approved by the local director of health before such rule or regulation may be effective; may enter into and fulfill contracts, including contracts for a term of years, with any person or any other municipality or municipalities to provide or obtain sewerage system service for any sewage, and may make arrangements for the provision or exchange of staff services and equipment with any

person or any other municipality or municipalities, or for any other lawful services.

If owned and operated by the municipality, WPCAs have all the same powers to levy and collect assessments for the sewer's creation, acquisition, and/or operations as towns do for real estate taxes, except with priority junior to them.

**Sec. 7-249. Assessment of benefits.** At any time after a municipality, by its water pollution control authority, has acquired or constructed, a sewerage system or portion thereof, the water pollution control authority may levy benefit assessments upon the lands and buildings in the municipality which, in its judgment, are especially benefited thereby... No lien securing payment shall be filed until the property is assessed... The water pollution control authority may divide the total territory to be benefited by a sewerage system into districts and may levy assessments against the property benefited in each district separately... The water pollution control authority shall place a caveat on the land records in each instance where assessment of benefits to anticipated development of land zoned for other than business, commercial or industrial purposes or land classified as farm land, forest land or open space land has been deferred.

**Sec. 7-251. New and supplementary assessments.** If any assessment is not valid or enforceable for any reason, a new assessment may be made. If any assessment is made which is not sufficient to cover the entire cost of the work to be paid for by such assessment, a supplementary assessment may be made...

**Sec. 7-252. Due date of assessment.** Assessments shall be due and payable at such time as is fixed by the water pollution control authority, provided no assessment shall become due until the work or particular portion thereof for which such assessment was levied has been completed... No assessment shall be due and payable earlier than thirty days after the first publication of ... notice [by newspaper and direct mailing].

*After the work is completed*  
*WPCAs*

A blanket lien can be recorded to secure WPCA benefit assessments for up to thirty years – even before the facility is constructed, but it will not secure the debt until after the work is completed and cost is ascertained. Hartford Federal Savings v. Lenczyk, 153 Conn. 462-63 (1966). At least one court has held that individual lien continuance certificates need not be filed after each installment falls delinquent, Oxford v. JTT&M, Inc., 48 Conn.L.Rptr. 84 (2009), but the safer practice is to do so anyway.

**Sec. 7-140. Assessment a lien; foreclosure.** Whenever assessments of benefits for any public work or improvement have been lawfully made by any city or borough and such public work or

improvement has been completed and certificates of lien have been signed by the duly constituted authorities, describing the premises upon which any such lien is claimed and stating the amount claimed as a lien thereon, and have been lodged with the town clerk, such assessments of benefits shall be and remain a lien upon the land upon which the same have been made, and no such city or borough shall be required to lodge for record any further certificate of any such lien. Such liens may be foreclosed in the manner provided by law for the foreclosure of tax liens.

**Sec. 7-253. Installment payment of assessment.** The water pollution control authority may provide for the payment of any assessment in substantially equal annual installments, not exceeding thirty, and may provide for interest charges applicable to such deferred payments... The water pollution control authority shall cause the town clerk of the town in which the property so assessed, in such equal installments, is located, to record on the land records a certificate, signed by the tax collector or treasurer of the municipality [a form for which is provided in this statute]...

Such certificate shall operate as notice of the existence of a plan for payment of such assessment by installments and the town clerk shall cancel or remove the same within seven calendar days after the last installment due has been satisfied, or the total assessment together with all interest, fees and charges has been paid in full.

**Sec. 7-254. Delinquent assessments. Liens. Assignment of liens.** (a) Any assessment of benefits or any installment thereof, not paid within thirty days after the due date, shall be delinquent and shall be subject to interest from such due date at the interest rate and in the manner provided by the general statutes for delinquent property taxes. Each addition of interest shall be collectible as a part of such assessment.

*On assessments  
min interest  
is \$5-*

(b) Whenever any installment of an assessment becomes delinquent, the interest on such delinquent installment shall be as provided in subsection (a) of this section or five dollars, whichever is greater. Any unpaid assessment and any interest due thereon shall constitute a lien upon the real estate against which the assessment was levied from the date of such levy. Each such lien may be continued, recorded and released in the manner provided by the general statutes for continuing, recording and releasing property tax liens. Each such lien shall take precedence over all other liens and encumbrances except taxes and may be enforced in the same manner as property tax liens. The tax collector of the municipality may collect such assessments in accordance with any mandatory provision of the general statutes for the collection of property taxes and the municipality may recover any such assessment in a civil action against any person liable therefor.

(c) Any municipality, by resolution of its legislative body, may assign, for consideration, any and all liens filed by

the tax collector to secure unpaid sewer assessments [similar to real estate tax lien assignments in C.G.S. § 12-195h]...

If a sewer system is not owned by the WPCA itself but is instead owned privately, a WPCA can require those owners to form a corporate association to manage it. That association will impose and collect its own assessments (with ordinary lien priority), but the WPCA can also step in to act on that organization's behalf if the association fails to do its job.

**Sec. 7-246f. Community sewerage systems.** (a) Any municipal water pollution control authority may ensure the effective management of a community sewerage system as defined in section 7-245 and not owned by a municipality by requiring that the system be owned and managed as provided in this subsection... Such association shall have the power ... to defray the cost of such activities by levying assessments against the properties served by the system. Any such unpaid assessment shall constitute a lien upon the property against which such assessment was levied. Each such lien may be continued, recorded and released in the manner provided by the general statutes for continuing, recording and releasing property tax liens, and such lien may be foreclosed in the same manner as a lien for property taxes, but shall not be construed to have any greater priority than any ordinary lien upon such property..

(b) If the association owning a community sewerage system fails to take any action in accordance with requirements of subsection (a) of this section, the municipal water pollution control authority may take any such action on behalf of the association or any other action within the powers granted to such authority which is necessary to ensure the effective operation of the system and to prevent pollution of the waters of the state.. A municipal water pollution control authority may recover the cost of taking any action pursuant to this subsection by levying assessments, in the manner described in section 7-249, or charges, in the manner described in section 7-255, against the properties served by the system.

In addition to assessments, the WPCA can also levy sewer use charges in a manner similar to real estate taxes, except with priority junior to them. These liens, unlike the "blanket" lien for the cost of the system itself, are calculated from a customer's personal usage and only bind that one property.

**Sec. 7-255. Charges. Hearing. Appeal. Payment by municipalities of charges upon specified classification of property or users. Optional payment plans.** (a) The water pollution control authority may establish and revise fair and reasonable charges for connection with and for the use of a sewerage system. The owner of property against which any such

connection or use charge is levied shall be liable for the payment thereof..

**Sec. 7-258. Delinquent charge for connection or use. Lien. Assignment of liens.** (a) Any charge for connection with or for the use of a sewerage system, not paid within thirty days of the due date, shall thereupon be delinquent and shall bear interest from the due date at the rate and in the manner provided by the general statutes for delinquent property taxes. Each addition of interest shall be collectible as a part of such connection or use charge. Any such unpaid connection or use charge shall constitute a lien upon the real estate against which such charge was levied from the date it became delinquent. Each such lien may be continued, recorded and released in the manner provided by the general statutes for continuing, recording and releasing property tax liens. Each such lien shall take precedence over all other liens and encumbrances except taxes and may be foreclosed in the same manner as a lien for property taxes. The municipality may by ordinance designate the tax collector or any other person as collector of sewerage system connection and use charges and such collector of sewerage system connection and use charges may collect such charges in accordance with the provisions of the general statutes for the collection of property taxes. The municipality may recover any such charges in a civil action against any person liable therefor..

(b) Any municipality, by resolution of its legislative body, may assign, for consideration, any and all liens filed by the tax collector or collector of sewerage system connection and use charges to secure unpaid sewerage connection and use charges [similar to real estate tax lien assignments in C.G.S. § 12-195h]...

## 2. Regional Water Authorities

A Regional Water Authority is essentially a WPCA operated by multiple towns jointly. It has somewhat more expansive powers than a single-municipality WPCA, and its delinquency liens last for ten years without the need to file a continuation certificate.

**Sec. 22a-506. Regional water pollution control authorities: Assessments, rates, fees, charges and penalties.** (b) Any assessment of benefits, including any installment thereof, and any charge, fee, fine or other amount that is not paid within thirty days after the due date shall be delinquent, shall be subject to interest and shall constitute a lien upon the premises served and a charge upon the owner thereof all in the manner provided both by the provisions of the general statutes for delinquent property taxes and by section 7-258. The rules and regulations of the authority may provide for the discontinuance of water pollution control service for nonpayment of taxes, special assessments, fees, rates, penalties or other charges

therefor imposed under sections 22a-500 to 22a-519, inclusive. Such lien shall take precedence over all other liens or encumbrances except taxes and may be foreclosed against the lot or building served in the same manner as a lien for taxes, provided all such liens shall continue until such time as they shall be discharged or foreclosed by the authority without the necessity of filing certificates of continuation, but in no event for longer than ten years. The authority may institute a civil action against such owner to recover the amount of any such fee or charge which remains due and unpaid for thirty days along with interest thereon at the same rate as unpaid taxes and with reasonable attorneys' fees.

*No jeopardy  
can not lien  
old till 30 days*

### 3. Municipal Waterworks Systems

*Drinking water*

A waterworks system is a public water supply system under the control of a town or district.

**Sec. 7-234. Operation of system, when. Payment of expenses. Waiver of acquisition rights.** Any town, city or borough or district organized for municipal purposes may acquire, construct and operate a municipal water supply system where (1) there is no existing private waterworks system, (2) the owner or owners of a private waterworks system are willing to sell or transfer all or part of such system to the municipality, or (3) a public regional waterworks system within said town, city or borough or district is willing to sell or transfer all or part of the system to the municipality...

The municipality or its waterworks agency has all the same powers to levy and collect water assessments as towns do for real estate taxes, except with priority junior to them, and only after they are at least 30 days delinquent.

**Sec. 7-239. Rates for use.** (a) The legislative body shall establish just and equitable rates or charges for the use of the waterworks system ...

(b) If any rates or charges established pursuant to this section are not paid within thirty days after the due date, demand for such rates or charges may be made on the owner of the premises served in the manner provided in subsection (a) of section 12-155, and thereafter an alias tax warrant may be issued in the manner provided in sections 12-135 and 12-162. The rates or charges established pursuant to this section, if not paid when due, shall constitute a lien upon the premises served and a charge against the owner thereof, which lien and charge shall bear interest at the same rate as would unpaid taxes. Such a lien not released of record prior to October 1, 1993, shall not continue for more than two years unless the superintendent of the waterworks system has filed a certificate of continuation of the lien in the manner provided under section 12-174 for the

continuance of tax liens, and when so continued shall be valid for fifteen years. A lien described in this section shall take precedence over all other liens or encumbrances except taxes and may be foreclosed against the lot or building served in the same manner as a lien for taxes.

(c) Any municipality, by resolution of its legislative body, may assign, for consideration, any and all liens filed by the superintendent of the waterworks system or tax collector to secure unpaid water charges [similar to real estate tax lien assignments in C.G.S. § 12-195h]..

(d) The amount of any such rate or charge which remains due and unpaid for thirty days may, with reasonable attorneys' fees, be recovered by the legislative body in a civil action in the name of the municipality against such owners..

**Sec. 12-135. Execution of tax warrant. Collection by successor or by executor or administrator of deceased collector.**

(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.

**Sec. 12-155. Demand and levy for the collection of taxes and water or sanitation charges.** (a) If any person fails to pay any tax, or fails to pay any water or sanitation charges within thirty days after the due date, the collector or the collector's duly appointed agent shall make personal demand of such person therefor or leave written demand at such person's usual place of abode or deposit in some post office a written demand for such tax or such water or sanitation charges, postage prepaid, addressed to such person at such person's last-known place of residence..

(b) After demand has been made in the manner provided in subsection (a) of this section, the collector may (1) levy for

any unpaid tax or any unpaid water or sanitation charges on any goods and chattels of such person and post and sell such goods and chattels in the manner provided in case of executions, or (2) enforce by levy and sale any lien upon real estate for any unpaid tax or levy upon and sell such interest of such person in any real estate as exists at the date of the levy for such tax.

(c) For the purposes of this section, "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.

Sec. 12-162. Alias tax warrant. Service of warrants upon financial institutions. Request for information... (b)(2) Notwithstanding any provision of the general statutes, an alias tax warrant shall not be issued by a tax collector to levy upon the real estate of any person and sell such real estate pursuant to section 12-157 solely for the purpose of collecting any water or sanitation charges.

#### 4. Administrative Issues

When considering whether to shut off a delinquent water account, the municipality must give advance warning, be open for business so that the customer can respond, and try to accommodate any non-owner occupants.

Sec. 16-262c. Termination of utility service for nonpayment, when prohibited. Amortization agreements. Moneys allowed to be deducted from customers' accounts and moneys to be included in rates as an operating expense. Hardship cases. Notice. Regulations. Annual reports. Privacy of individual customer utility usage and billing information. (a) Notwithstanding any other provision of the general statutes ... no municipal utility furnishing electric, gas, telephone or water service shall cause cessation of any such service by reason of delinquency in payment for such service (1) on any Friday, Saturday, Sunday, legal holiday or day before any legal holiday, provided such ... municipal utility may cause cessation of such service to a nonresidential account on a Friday which is not a legal holiday or the day before a legal holiday when the business offices of the ... municipal utility are open to the public the succeeding Saturday, (2) at any time during which the business offices of said ... municipal utility are not open to the public, or (3) within one hour before the closing of the business offices of said company, electric supplier or municipal utility...

Sec. 16-262d. Termination of residential utility service on account of nonpayment. Notice. Nontermination in event of illness during pendency of customer complaint or investigation. Amortization agreement. Appeal. Notice re credit rating

12-163A recensehip of rent to pay taxes.

information. (a) No ... municipal utility furnishing electric, gas or water service may terminate such service to a residential dwelling on account of nonpayment of a delinquent account unless such ... municipal utility first gives notice of such delinquency and impending termination by first class mail addressed to the customer to which such service is billed, at least thirteen calendar days prior to the proposed termination... If such ... municipal utility does not terminate service within one hundred twenty days after mailing the initial notice of termination, such ... municipal utility shall give the customer a new notice at least thirteen days prior to termination...

(b) No ... municipal utility shall effect termination of service for nonpayment during such time as any resident of a dwelling to which such service is furnished is seriously ill, if the fact of such serious illness is certified ... by a registered physician within [13 days] after the mailing of a termination notice ... provided the customer agrees to amortize the unpaid balance of his account over a reasonable period of time and keeps current his account for utility service as charges accrue in each subsequent billing period.

(c) No ... municipal utility shall effect termination of service to a residential dwelling for nonpayment during the pendency of any complaint, investigation, hearing or appeal, initiated by a customer... [see DPUC Reg. § 16-3-100(g) for exceptions]

Billingswoner  
Sec. 16-262e. Notice furnished tenants re intended termination of utility service. Assumption by tenants of liability for future service. Liability of landlords for certain utility services. Deduction from rent. (a) ...wherever an owner, agent, lessor or manager of a residential dwelling is billed directly by ... a municipal utility for utility service furnished to such building not occupied exclusively by such owner, agent, lessor, or manager, and such ... municipal utility ... has actual or constructive knowledge that the occupants of such dwelling are not the individuals to whom the company or municipal utility usually sends its bills, such ... municipal utility shall not terminate such service for nonpayment of a delinquent account ... unless: (1) Such ... municipal utility makes a good faith effort to notify the occupants of such building of the proposed termination by the means most practicable under the circumstances and best designed to provide actual notice; and (2) such ... municipal utility provides an opportunity, where practicable, for such occupants to receive service in their own names...

No holiday

(b) Whenever a ... municipal utility has terminated service to a residential dwelling whose occupants are not the individuals to whom it usually sends its bills, such ... municipal utility shall, upon obtaining knowledge of such occupancy, immediately reinstate service...

12-146A - pull permit can be pulled if personal property tax not paid.

Disclosure of a customer's water and sewer usage and billing information is restricted.

Sec. 16-262c. Termination of utility service for nonpayment, when prohibited. Amortization agreements. Moneys allowed to be deducted from customers' accounts and moneys to be included in rates as an operating expense. Hardship cases. Notice. Regulations. Annual reports. Privacy of individual customer utility usage and billing information. (e) No provision of the Freedom of Information Act, as defined in section 1-200, shall be construed to require or permit a municipal utility furnishing electric, gas or water service, a municipality furnishing water or sewer service, a district established by special act or pursuant to chapter 105 and furnishing water or sewer service or a regional authority established by special act to furnish water or sewer service to disclose records under the Freedom of Information Act, as defined in section 1-200, which identify or could lead to identification of the utility usage or billing information of individual customers, to the extent such disclosure would constitute an invasion of privacy.

Sec. 16-262d. Termination of residential utility service on account of nonpayment. Notice. Nontermination in event of illness during pendency of customer complaint or investigation. Amortization agreement. Appeal. Notice re credit rating information. (g) No ... municipal utility ... shall submit to a credit rating agency, as defined in section 36a-695, any information about a residential customer's nonpayment for ... water service unless the customer is more than sixty days delinquent in paying for such service. In no event shall such ... municipal utility submit to a credit rating agency any information about a residential customer's nonpayment for such service if the customer has initiated a complaint, investigation hearing or appeal with regard to such service under subsection (c) of this section that is pending before the department. If such a company, certified telecommunications provider, gas registrant or municipal utility intends to submit to a credit rating agency information about a customer's nonpayment for service, it shall, at least thirty days before submitting such information, send the customer by first class mail notification that includes the statement, "AS AUTHORIZED BY LAW, FOR RESIDENTIAL ACCOUNTS, WE SUPPLY PAYMENT INFORMATION TO CREDIT RATING AGENCIES. IF YOUR ACCOUNT IS MORE THAN SIXTY DAYS DELINQUENT, THE DELINQUENCY REPORT COULD HARM YOUR CREDIT RATING".

## 5. Collection 101

In accordance with 7-258 charges for connection or sewer use shall be collected in accordance with the provisions of the general statutes for the collection of property taxes.

Sec. 12-135. Execution of tax warrant. Collection by successor or by executor or administrator of deceased collector. (a) Any collector of taxes, and any state marshal or constable authorized by such collector,

shall, . . . 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. . . . 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.

**Sec. 12-145. Notice to pay taxes. Rate of interest when delinquent. Waiver.** The tax collector of each municipality shall, at least five days next preceding the time when each tax becomes due and payable, give notice of the time and place at which the tax collector will receive such tax by advertising in a newspaper published in such municipality or, . . . repeat such advertising within one week after such tax has become due and payable and, again, at least five days before such tax becomes delinquent. Each such notice shall give each date on which such tax shall become due and payable and each date on which such tax shall become delinquent, and shall state that, as soon as such tax becomes delinquent, it shall be subject to interest at the rate of one and one-half per cent 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

**Sec. 12-146. Tax, when delinquent. Interest. Waiver of interest, when.** 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 charge . . . 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 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. . . the collector shall not receive any partial payment of a delinquent tax which is less than the total accrued interest on the principal of such tax up to the date of payment and shall apply each partial payment to the wiping out of such interest before making any application thereof to the reduction of such principal; . . . interest shall be figured from the date of payment of the last-preceding, to the date of payment of such subsequent, partial payment on the whole or such balance of the principal of such tax as remains unpaid on the date of the last-preceding partial payment. . . 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 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 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.

Sec. 12-169. Payment of taxes due on Saturday, Sunday or legal holiday. When the final day for payment of any tax occurs on Saturday, Sunday or a legal holiday, payment may be made without interest or penalty on the following business day.

Sec. 12-164. Tax uncollectible after fifteen years. Interest on improvement liens. (a) 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. ...

### SECURING YOUR MUNICIPALITY'S INTEREST

Sec. 12-173. Certificate continuing lien. Discharge. Valid notice. (a) The collector of each municipality, ..., may continue any tax lien existing ..., by making out and filing, within the time limited by section 12-174 or 12-175, in the office of the town clerk of the town wherein such real estate is situated, a certificate containing the following information: (1) The name of the person against whom such tax appears in the rate bill; (2) a description of such real estate; (3) the principal of such tax due thereon, the amount of which, with interest, if any, and fees and other charges, is secured by such lien; (4) the date or dates when the principal of such tax became due; and (5) a statement giving notice of his intention to file a lien pursuant to sections 12-172 and 49-73a to 49-73i, inclusive, against the proceeds of any policy of insurance ... Any tax lien so continued, when the tax has been paid ... shall be discharged ... Such certificate of release shall be delivered by such collector to the town clerk, who shall record it in the land records. (b) . . .

### ENFORCEMENT TOOLS

Sec. 12-146b. Withholding of municipal payments for failure to pay property taxes. Any municipality, as defined in subsection (a) of section 12-41, may withhold any payment, or portion thereof, due to any business enterprise pursuant to any contract entered into on or after October 1, 1991, if any taxes levied by such municipality against any property owned by such business enterprise are delinquent and have been so delinquent for a period of not less than one year, provided no such amount withheld shall exceed the amount of tax, plus penalty and interest, outstanding at the time of withholding.

Sec. 12-155. Demand and levy for the collection of taxes and water or sanitation charges. (a) If any person fails to pay any tax, or fails to pay any water or sanitation charges within thirty days after the due date, the collector or the collector's duly appointed agent shall make personal demand of such person ... such written demand may be sent to any person upon whom process may be served to initiate a civil action

against such corporation, limited partnership or entity.

(b) After demand has been made in the manner provided in subsection (a) of this section, the collector may (1) levy for any unpaid tax or any unpaid water or sanitation charges on any goods and chattels of such person and post and sell such goods and chattels in the manner provided in case of executions, or (2) enforce by levy and sale any lien upon real estate for any unpaid tax or levy upon and sell such interest of such person in any real estate as exists at the date of the levy for such tax. ...

**Sec. 12-157. Method of selling real estate for taxes.**

**Sec. 12-161. Collection by suit.**

**Sec. 12-195h. Assignment of liens.**

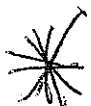
**Sec. 12-162. Alias tax warrant. Service of warrants upon financial institutions. Request for information.** (a) Any collector of taxes, in the execution of tax warrants, shall have the same authority as state marshals have in executing the duties of their office, and any constable or other officer 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. ...

(2) Notwithstanding any provision of the general statutes, an alias tax warrant shall not be issued by a tax collector to levy upon the real estate of any person and sell such real estate pursuant to section 12-157 solely for the purpose of collecting any water or sanitation charges.

(c) Any officer serving an alias tax warrant pursuant to this section shall make return to the collector of such officer's actions thereon within ten days of the completion of such service and shall be entitled to collect from such person the fees allowed by law for serving executions issued by any court. ... Any officer unable to serve such warrant shall, within sixty days after the date of issuance, return such warrant to the collector and in writing state the reason it was not served.

(d) With regard to warrants served upon financial institutions,.

**Sec. 12-163. Jeopardy collection of taxes.** If, between the assessment date and the tax due date, any tax collector believes that the collection of any tax will be jeopardized by delay, he shall, subject to the provisions of this section, collect such tax forthwith. He may enforce collection thereof by using any one or more of the methods provided in sections 12-155, 12-161 and 12-162, or in any other section of the general statutes relating to the enforced collection of taxes. ...

 **Sec. 12-163a. 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. ...

## REPORTS AND ACCOUNTING

### Checks and Balances

#### Certificates of correction

Sec. 12-147. Collector to deliver money and lists to treasurer monthly. Treasurer to examine books. Except as otherwise provided by law, each tax collector shall, on or before the tenth day of each month, pay to the treasurer of the municipality all moneys collected by him previous to the first day of that month in taxes, interest, penalties and lien fees thereon. All moneys collected by the collector ... shall be deposited at least weekly, as provided in section 7-402, in the name of the municipality for which they were collected. The treasurer ...

Sec. 12-165. Municipal suspense tax book. Each municipality shall have a suspense tax book. At least once in each year each collector of taxes in each municipality shall deliver ... a statement giving by rate bill: (1) The amount ... of each uncollectible ... (2) the name and address of the person against whom each such tax was levied, and (3) the reason why such collector believes each such tax is uncollectible. At the end of such statement, the tax collector shall certify that, to the best of his knowledge and belief, each tax contained in such statement has not been paid and is uncollectible. A detailed examination shall be made by the authority ... after such examination, it shall designate in writing each tax which is believed by it to be uncollectible. Thereupon, each tax so designated as uncollectible shall be transferred by such collector to the suspense tax book. (4) Opposite each tax in the appropriate rate bill shall be placed the following words: "Suspense Tax Book .... day of ....., 20..", together with the name of the tax collector who transferred such tax to the suspense tax book. Each tax so transferred shall not thereafter be included as an asset of such municipality. (5) The amount of each tax so transferred during the last fiscal year and the name of the person against whom each such tax was levied shall be published in the next annual report of such municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. (6) Nothing herein contained shall be construed as an abatement of any tax so transferred, but any such tax, as it has been increased by interest or penalty, fees and charges, may be collected by the collector then or subsequently in office. The provisions of section 12-147 shall be applicable to all moneys so collected.

Sec. 12-167. Reports of tax collectors. Each tax collector, at the end of each fiscal year of his town, city, borough, district or other municipality, shall forthwith deliver ... 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.

### CLARIFICATIONS

Taxpayers have 30 days to pay connection and sewer use charges unlike taxes which become delinquent after the first day of the month. 7-258 12-146

Minimum interest Assessments \$5.00 7-254(b)

Minimum interest Taxes, Sewer Use, water and sanitation charges \$2.00 12-146

### QUESTIONS

Many collectors report delinquent water and or sewer usage charges to banks and tax service agencies where the property taxes are escrowed. Some town attorneys are concerned that this falls within the Fair Debt Collection Practices Act. Does it?

Our WPCA voted to charge \$50.00 fee for returned checks, state law prohibits us from collecting more than \$20.00. What do I do? 52-500 ALI

When I receive a partial payment do I apply it to sewer use or real estate?

Our town posts all of our tax and sewer bills paid and unpaid on our website. Under 16-262c (e) is this improper?