



General Assembly

Substitute Bill No. 5498

February Session, 2026



AN ACT CONCERNING REVISIONS TO STATUTES RELATING TO MUNICIPAL TAX COLLECTION.

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

1 Section 1. Section 12-123 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2026*):

3 When any town has failed, prior to June fifteenth, to lay necessary
4 taxes or to lay a tax which, in addition to the other estimated yearly
5 income of the town, is sufficient to pay the current expenses of such
6 town, its selectmen shall make a rate bill upon its list last completed for
7 the amount necessary, or for an amount sufficient to pay the deficit in
8 such current expenses, and cause the same to be collected as other taxes.

9 Sec. 2. Section 12-124 of the general statutes is repealed and the
10 following is substituted in lieu thereof (*Effective October 1, 2026*):

11 The selectmen of towns, the mayor and aldermen of cities, the
12 warden and burgesses of boroughs and the committees of other
13 communities (1) may abate the taxes, or the interest on delinquent taxes,
14 or both, assessed by their respective communities upon such persons as
15 are poor and unable to pay the same or upon railroad companies in
16 bankruptcy reorganization, provided [either] a standing abatement
17 committee of a community [or, if a community has no such committee,

18 the Secretary of the Office of Policy and Management] shall approve
19 such abatement, and (2) shall present to each annual meeting of their
20 respective communities a list of all persons whose taxes, or the interest
21 on whose taxes, they have abated in the preceding year.

22 Sec. 3. Subsection (a) of section 12-130 of the general statutes is
23 repealed and the following is substituted in lieu thereof (*Effective October*
24 *1, 2026*):

25 (a) When any community, authorized to raise money by taxation, lays
26 a tax, it shall appoint a collector thereof; and the selectmen of towns, and
27 the committees of other communities, except as otherwise specially
28 provided by law, shall make out and sign rate bills containing the
29 proportion which each individual is to pay according to the assessment
30 list; and any judge of the Superior Court or any justice of the peace, on
31 their application or that of their successors in office, shall issue a warrant
32 for the collection of any sums due on such rate bills. Each collector shall
33 mail or hand to each individual from whom taxes are due a bill for the
34 amount of taxes for which such individual is liable. In addition, the
35 collector shall include with such bill, using one of the following methods
36 (1) attachment, (2) enclosure, or (3) printed matter upon the face of the
37 bill, a statement of:

38 (A) State aid to municipalities which shall be in the following form:

39 "The (fiscal year) budget for the (city or town) estimates that ...
40 Dollars will be received from the state of Connecticut for various state
41 financed programs. Without this assistance your (fiscal year) property
42 tax would be (herein insert the amount computed in accordance with
43 subsection (b) of this section) mills"; and

44 (B) State aid reduction to municipalities that overspend, which shall
45 be in the following form:

46 "The state will reduce grants to your town if local spending increases
47 from the previous fiscal year by [more than] 2.5 per cent [from the
48 previous fiscal year] or more, or the rate of inflation, whichever is

49 greater."

50 Failure to send out or receive any such bill or statement shall not
51 invalidate the tax. For purposes of this subsection, "mail" includes to
52 send by electronic mail, provided an individual from whom taxes are
53 due consents in writing to receive a bill and statement electronically.
54 Prior to sending any such bill or statement by electronic mail, a
55 community shall provide the public with the appropriate electronic mail
56 address of the community on the community's Internet web site and
57 shall establish procedures to ensure that any individual who consents
58 to receive a bill or statement electronically (i) receives such bill or
59 statement, and (ii) is provided the proper return electronic mail address
60 of the community sending the bill or statement.

61 Sec. 4. Section 12-130a of the general statutes is repealed and the
62 following is substituted in lieu thereof (*Effective October 1, 2026*):

63 (a) There shall be established a committee for the purpose of
64 developing and maintaining a program and procedures for the training,
65 examination and certification of tax collection personnel, appointed by
66 the Secretary of the Office of Policy and Management and consisting of
67 seven members, six of whom shall be voting members who shall serve
68 without pay and shall be appointed initially as follows: Two members
69 for two-year terms; two members for four-year terms; and two members
70 for six-year terms. At least one member shall be from a municipality
71 with a population of more than fifty thousand, and at least one member
72 shall be from a municipality with a population under ten thousand. The
73 Secretary of the Office of Policy and Management shall thereafter
74 appoint two members every two years for six-year terms. The seventh
75 member shall be ~~[an employee]~~ the Secretary of the Office of Policy and
76 Management, or the secretary's designee, who shall serve as a voting
77 member of the committee. The seven voting members of the committee,
78 other than the secretary, or the secretary's designee, shall (1) be certified
79 as certified Connecticut municipal tax collectors pursuant to subsection
80 (b) of this section, (2) have demonstrated competence in tax collection
81 practices in Connecticut, and (3) be employed by a municipality in a

82 position relating to the taxation of property for the purpose of property
83 tax collection. Said committee shall [(1)] (A) elect its own chairman, [(2)]
84 (B) adopt regulations, in accordance with the provisions of chapter 54,
85 for the training, fees and examination of tax collection personnel,
86 including, but not limited to, standards for the certification and
87 recertification of tax collectors, and [(3)] (C) on or after May 27, 2022,
88 amend such regulations to ensure that such training and examination is
89 readily available online or at various locations throughout the state.
90 Such regulations may include requirements for any type of training or
91 experience, or combination thereof, the committee deems appropriate.
92 Any member of the committee other than the secretary, or the secretary's
93 designee, who ceases to be certified as a certified Connecticut municipal
94 tax collector shall cease to be a member of the committee, and the
95 secretary shall appoint a replacement member to fill the remainder of
96 such member's term.

97 (b) Any person may participate in training courses on tax collection
98 practices prescribed by said committee and upon completing such
99 training courses and successfully completing any examination
100 prescribed by said committee, shall be recommended to the Secretary of
101 the Office of Policy and Management as a candidate for certification as
102 a certified Connecticut municipal collector. The Secretary of the Office
103 of Policy and Management shall certify any qualified candidate
104 recommended by said committee as a certified Connecticut municipal
105 collector and may revoke, suspend or deny such certification or
106 recertification for sufficient cause as said secretary may determine. Said
107 secretary may certify a candidate who has not completed such training
108 courses provided such candidate has experience in tax collection
109 practices in Connecticut to such extent, as determined by said secretary,
110 to make it unnecessary to complete such training courses, and provided
111 further such candidate shall be required to successfully complete any
112 examination prescribed by said committee. Such certification shall be
113 valid for five years from the date of issuance or until regulations are
114 adopted pursuant to subsection (a) of this section, whichever is later.

115 Sec. 5. Section 12-146 of the general statutes is repealed and the

116 following is substituted in lieu thereof (*Effective October 1, 2026*):

117 Unless the context otherwise requires, wherever used in this section,
118 "tax" includes each property tax and each installment and part thereof
119 due to a municipality as it may have been increased by interest, fees and
120 charges. If any tax due in a single installment or if any installment of any
121 tax due in two or more installments is not paid in full (1) on or before
122 the first day of the month next succeeding the month in which it became
123 due and payable, or if not due and payable on the first day of the month,
124 (2) on or before the same date of the next succeeding month
125 corresponding to that of the month on which it became due and payable,
126 the whole or such part of such installment as is unpaid shall thereupon
127 be delinquent and shall be subject to interest from the due date of such
128 delinquent installment. Except for unpaid real estate taxes the collection
129 of which was, or is, deferred under the provisions of section 12-174, and
130 any predecessor and successor thereto, which unpaid real estate taxes
131 continue to be subject to the provisions of such deferred collection
132 statutes, the delinquent portion of the principal of any tax shall be
133 subject to interest at the rate of eighteen per cent per annum from the
134 time when it became due and payable until the same is paid, subject to
135 a minimum interest charge of two dollars per installment which any
136 municipality, by vote of its legislative body, may elect not to impose,
137 and provided, in any computation of such interest, under any provision
138 of this section, each fractional part of a month in which any portion of
139 the principal of such tax remains unpaid shall be considered to be
140 equivalent to a whole month. Each addition of interest shall become,
141 and shall be collectible as, a part of such tax. Interest shall accrue at said
142 rate until payment of such taxes due notwithstanding the entry of any
143 judgment in favor of the municipality against the taxpayer or the
144 property of the taxpayer. The collector shall apply each partial payment
145 [to the wiping out of such interest before making any application thereof
146 to the reduction of such principal] in the manner described in section
147 12-144b. If any tax, at the time of assessment or because of a subsequent
148 division, represents two or more items of property, the collector may
149 receive payment in full of such part of the principal and interest of such

150 tax as represents one or more of such items, even though interest in full
151 on the entire amount of the principal of such tax has not been received
152 up to the date of such payment; in which event, interest on the
153 remaining portion of the principal of any such tax shall be computed, as
154 the case may be, from the due date of such tax if no other payment after
155 delinquency has been made or from the last date of payment of interest
156 in full on the whole amount or unpaid balance of the principal of such
157 delinquent tax if previous payment of interest has been made. Each
158 collector shall keep a separate account of such interest and the time
159 when the same has been received and shall pay over the same to the
160 treasurer of the municipality of the collector as a part of such tax. No tax
161 or installment thereof shall be construed to be delinquent under the
162 provisions of this section if (A) such tax or installment was paid through
163 a municipal electronic payment service within the time allowed by
164 statute for payment of such tax or installment, or (B) the envelope
165 containing the amount due as such tax or installment, as received by the
166 tax collector of the municipality to which such tax is payable, was
167 properly addressed and bears a (i) postmark [showing] that indicates a
168 date within the time allowed by statute for the payment of such tax or
169 installment, or (ii) private postage meter stamp that indicates a date
170 within such time and does not bear a postmark indicating a different
171 date. Any municipality may, by vote of its legislative body, require that
172 any delinquent property taxes shall be paid only in cash or by certified
173 check or money order. Any municipality adopting such requirement
174 may provide that such requirement shall only be applicable to
175 delinquency exceeding a certain period in duration as determined by
176 such municipality. Any municipality shall waive all or a portion of the
177 interest due and payable under this section on a delinquent tax with
178 respect to a taxpayer who has received compensation under chapter 968
179 as a crime victim or provided such municipality with a copy of a police
180 report made by such taxpayer demonstrating that such payment was
181 stolen, provided such taxpayer made such statement upon discovery of
182 the theft.

183 Sec. 6. Subsection (a) of section 12-155 of the general statutes is

184 repealed and the following is substituted in lieu thereof (*Effective October*
185 *1, 2026*):

186 (a) If any person fails to pay any tax, or fails to pay any water or
187 sanitation charges within thirty days after the due date, the collector or
188 the collector's duly appointed agent shall make personal demand of
189 such person therefor or leave written demand at such person's usual
190 place of abode or deposit in some post office a written demand for such
191 tax or such water or sanitation charges, postage prepaid, addressed to
192 such person at such person's last-known place of residence unless, after
193 making reasonable efforts, the assessor is unable to identify the owner
194 or persons responsible. If such person is a corporation, limited
195 partnership or other legal entity, such written demand may be sent to
196 any person upon whom process may be served to initiate a civil action
197 against such corporation, limited partnership or entity. If two or more
198 owners or persons are responsible for the payment of a tax or charge,
199 written demand sent to one such owner or person shall be deemed
200 demand upon all such owners or persons.

201 Sec. 7. Section 12-159b of the general statutes is repealed and the
202 following is substituted in lieu thereof (*Effective October 1, 2026*):

203 No action alleging the invalidity of a collector's deed, substantially,
204 in the form provided in section 12-158, on any grounds other than fraud,
205 shall be brought by any person except within one year from the date the
206 collector's deed was recorded. Unless a lis pendens is recorded within
207 such time, and except as provided in any judgment in such action, the
208 subject property's title shall be fully marketable and insurable.

209 Sec. 8. Subsection (a) of section 12-173 of the general statutes is
210 repealed and the following is substituted in lieu thereof (*Effective October*
211 *1, 2026*):

212 (a) The collector of each municipality, by pursuing the method
213 authorized by either section 12-174 or 12-175, as amended by this act,
214 [may] shall continue any tax lien existing against any item of real estate
215 to secure the payment of the tax assessed by such municipality thereon

216 or of any obligation to make a payment in lieu of any such tax, as defined
217 in section 12-171, as such tax has been increased by legal interest, fees
218 and charges, by making out and filing, within the time limited by section
219 12-174 or 12-175, as amended by this act, in the office of the town clerk
220 of the town wherein such real estate is situated, a certificate containing
221 the following information: (1) The name of the person against whom
222 such tax appears in the rate bill; (2) a description of such real estate; (3)
223 the principal of such tax due thereon, the amount of which, with
224 interest, if any, and fees and other charges, is secured by such lien; (4)
225 the date or dates when the principal of such tax became due; and (5) a
226 statement giving notice of his intention to file a lien pursuant to sections
227 12-172 and 49-73a to 49-73i, inclusive, against the proceeds of any policy
228 of insurance providing coverage for loss or damage caused by fire, if a
229 loss or damage has occurred. The town clerk shall record such certificate
230 in the land records. Any tax lien so continued, when the tax has been
231 paid with interest, fees and charges as provided by law, shall be
232 discharged by a certificate of the then collector of taxes. Such certificate
233 of release shall be delivered by such collector to the town clerk, who
234 shall record it in the land records.

235 Sec. 9. Section 12-175 of the general statutes is repealed and the
236 following is substituted in lieu thereof (*Effective October 1, 2026*):

237 In addition to the method of procuring the continuance of the lien
238 provided in section 12-174, the tax collector of any municipality [may]
239 shall continue any tax lien upon any item of real estate by making out a
240 certificate containing the information required by the provisions of
241 section 12-173, as amended by this act. Each certificate [authorized]
242 required by the provisions of this section shall be filed in the office of
243 the town clerk of the town in which such real estate is situated not later
244 than two years after the first installment of the tax, or the whole tax in
245 case installment payments are not authorized, has become due, and the
246 town clerk shall record such certificate in the land records of such town,
247 provided the tax collector shall notify the owner of such real estate of
248 the intent to file a lien by mail not later than fifteen days prior to the
249 filing of such lien. Failure to notify such owner shall not affect the

250 validity of the lien. Each such tax, as it may have been increased by
251 interest, fees and charges provided for by law, shall remain a lien upon
252 such real estate from the date of the filing of such certificate; and any tax
253 lien so continued, when the amount due has been paid, may be
254 discharged by a certificate of the then tax collector recorded in such land
255 records; but any tax lien upon private property which has been recorded
256 in the land records of any town for more than fifteen years from the due
257 date of the tax shall be invalid, and such property shall be free from the
258 encumbrance of such lien, unless an action of foreclosure has been
259 commenced during such period of fifteen years and a notice of lis
260 pendens filed for record, and the tax collector shall, if no such notice has
261 been filed, upon the request of any interested person, discharge such
262 lien of record by filing a discharge of lien in the office of the town clerk,
263 and the town clerk shall record a discharge of lien in the land records.

264 Sec. 10. Section 12-177 of the general statutes is repealed and the
265 following is substituted in lieu thereof (*Effective October 1, 2026*):

266 Any [town having a population of more than one hundred thousand
267 as shown by the last United States census and any municipality
268 coterminous with or within any such town] municipality may enact an
269 ordinance, specifying the manner by which certificates continuing tax
270 liens shall, without copying and after binding, be incorporated into the
271 land records of such [town] municipality, provided, directly after each
272 certificate of continuance of a tax lien, a vacant space shall be left for the
273 release, in due course, of such tax lien. Such ordinance may specify the
274 forms of certificates of continuance and of release of tax liens, the
275 number of such certificates of continuance and of release to appear on
276 each page and the form, method and time of binding of such pages into
277 one or more tax lien books for the land records of such [town]
278 municipality. Any action so taken may be amended, rescinded or
279 otherwise altered at any time by the enactment of a supplementary
280 ordinance. Each such ordinance shall be a matter of public record and
281 shall not be applicable until thirty days from the date of its enactment.
282 The tax collector or other agency authorized by law of any [town or]
283 municipality proceeding under this section shall continue tax liens by

284 certificate in the manner and form prescribed by the latest applicable
285 ordinance and shall within the time limited by law, file such certificates
286 with the proper [town] municipal clerk. The [town] municipal clerk
287 shall forthwith index such certificates in the index records of [his] such
288 clerk's office and shall, if such original certificates are not already bound,
289 bind them into one or more volumes, which shall constitute a part of the
290 land records in [his] such clerk's office. While such certificates are being
291 so bound, the reference to any such tax lien in the index records of the
292 office of the [town] municipal clerk shall constitute a sufficient notice to
293 all parties as to the existence and priority of such lien. Such tax collector
294 or other agency authorized by law shall make out a certificate releasing
295 any such tax lien when the total amount represented by such lien has
296 been paid or otherwise legally disposed of. Each such certificate of
297 release shall be filed with the [town] municipal clerk, who shall record
298 such release in the space provided therefor directly after the applicable
299 certificate of continuance. All such certificates of release shall be
300 preserved by the [town] municipal clerk. Except as provided in this
301 section, all provisions of the statutes and of relevant special acts relating
302 to tax liens shall continue to apply to all [towns and] municipalities.

303 Sec. 11. Section 52-483 of the general statutes is repealed and the
304 following is substituted in lieu thereof (*Effective October 1, 2026*):

305 When any temporary injunction is granted to restrain a sale on
306 execution or tax warrant, the injunction order may direct the levying
307 officer to adjourn the sale in such manner and for such time as the order
308 may prescribe. If no such direction is given, such officer nevertheless
309 may adjourn the sale, from time to time or for an indefinite time, while
310 the injunction remains in force; and, while such sale is so adjourned, the
311 lien created by the levy shall remain in force.

312 Sec. 12. Subsection (b) of section 12-157 of the general statutes is
313 repealed and the following is substituted in lieu thereof (*Effective October*
314 *1, 2026*):

315 (b) The collector may, for any reason, adjourn such sale from time to

316 time or for an indefinite time, by causing public notice of such
317 adjournment and the time and place of such adjourned sale, as
318 applicable, to be given either by oral announcement or posting of a
319 written notice at the time and place designated for the sale in the notices
320 of such sale. If the adjourned date is set for a date more than three days
321 from the date of the original or rescheduled sale date, the tax collector
322 shall provide a postage prepaid written notice of the new time and place
323 of the sale to the delinquent taxpayer and each mortgagee, lienholder
324 and other encumbrancer of record whose interest is choate and will be
325 affected by the sale.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2026</i>	12-123
Sec. 2	<i>October 1, 2026</i>	12-124
Sec. 3	<i>October 1, 2026</i>	12-130(a)
Sec. 4	<i>October 1, 2026</i>	12-130a
Sec. 5	<i>October 1, 2026</i>	12-146
Sec. 6	<i>October 1, 2026</i>	12-155(a)
Sec. 7	<i>October 1, 2026</i>	12-159b
Sec. 8	<i>October 1, 2026</i>	12-173(a)
Sec. 9	<i>October 1, 2026</i>	12-175
Sec. 10	<i>October 1, 2026</i>	12-177
Sec. 11	<i>October 1, 2026</i>	52-483
Sec. 12	<i>October 1, 2026</i>	12-157(b)

PD *Joint Favorable Subst.*