

2011 Edition

Collection of Delinquent Property Taxes in Connecticut

A Guide to Resources in the Law Library

- “Section [12-181](#) authorizes one of several methods available to a municipality to collect delinquent property taxes. Other methods authorized by the General Statutes include levy (General Statutes §§ [12-155](#) through [12-159](#)), tax warrants (General Statutes § [12-135](#)), a collection action (General Statutes § [12-161](#)), and a summary foreclosure not requiring commencement of a judicial proceeding (General Statutes § [12-182](#) et seq.).” **Middletown v. P & G Enterprises Ltd. Part., 45 Conn. Sup. 435 (1998)**
- “If the property tax on real estate is not timely paid, a lien arises on such property by operation of law for a period of one year commencing on October 1, or other assessment date of the municipality, in the year previous to that in which the tax or the first installment thereof became due. General Statutes § [12-172](#). The tax collector may ‘continue’ the lien by filing a certificate in the office of the town clerk. General Statutes § [12-173](#); see also General Statutes § [12-175](#). The tax collector may bring an action in the name of the municipality to foreclose tax liens. General Statutes § [12-181](#); see also General Statutes § [12-182](#) (in rem action for summary foreclosure of tax lien on real estate where fair market value thereof is less than the tax liens and other encumbrances so liened and is not more than \$20,000).

In addition, a tax collector may obtain a tax warrant from a proper officer ‘and the collector in person may demand and collect taxes in any part of the state on a proper warrant.’ General Statutes § [12-135](#); see also General Statutes §§ [12-132](#) (form of tax warrant), [12-162](#) (alias tax warrant). ‘If any person fails to pay any tax, the collector . . . may levy for such tax on any goods and chattels of such person and post and sell them in the manner provided in case of executions, he may enforce by levy and sale any lien upon real estate for such taxes or he may levy upon and sell such interest of such person in any real estate as exists at the date of the levy.’ General Statutes § [12-155](#).

Moreover, General Statutes § [12-161](#) provides that taxes may be recovered by the municipality in a civil action for the recovery of a debt.

The statutory method for collection of unpaid real estate taxes with which this case is concerned is the public auction, or ‘tax sale,’ pursuant to General Statutes § [12-157](#), as amended by Public Act No. 95-228 § 3. Unlike a statutory tax foreclosure; General Statutes §§ [12-181](#), [12-182](#); or a civil action in debt to collect the tax; General Statutes § [12-161](#); a public auction of real estate pursuant to General Statutes § [12-157](#) is entirely extra-judicial.” **Pace Motor Lines, Inc. v. Biagiarelli, 17 CLR 77, No. 318117S (Jun. 24, 1996)**

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Treated Elsewhere:

- [Municipal Tax Sales \(Extra-Judicial\)](#)
- [Property Tax Appeals \(Municipal\)](#)

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only a beginning to research.**

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Section 1: Foreclosure of Tax Liens

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to the foreclosure of tax liens under Conn. Gen. Stat. § [12-181](#) (2011).

DEFINITION :

- “The tax collector of any municipality may bring suit for the foreclosure of tax liens in the name of the municipality by which the tax was laid, and all municipalities having tax liens upon the same piece of real estate may join in one complaint for the foreclosure of the same, in which case the amount of the largest unpaid tax shall determine the jurisdiction of the court.” Conn. Gen. Stat. § [12-181](#) (2011).
- “If all municipalities having tax liens upon the same piece of real estate do not join in a foreclosure action, any party to such action may petition the court to cite in any or all of such municipalities as may be omitted, and the court shall order such municipality or municipalities to appear in such action and be joined in one complaint. The court in which action is commenced shall continue to have jurisdiction thereof and may dispose of such action in the same manner as if all the municipalities had commenced action by joining in one complaint. If one or more municipalities having one or more tax liens upon the same piece of property are not joined in one action, each of such municipalities shall have the right to petition the court to be made a party plaintiff to such action and have its claims determined in the same action, in which case the same court shall continue to have jurisdiction of the action and shall have the same rights to dispose of such action as if all municipalities had originally joined in the complaint.” Conn. Gen. Stat. § [12-181](#) (2011).
- “The court having jurisdiction under the provisions of this section may limit the time for redemption, order the sale of the real estate, determine the relative amount of the undivided interest of each municipality in real estate obtained by absolute foreclosure if two or more municipalities are parties to one foreclosure action or pass such other decree as it judges to be equitable. If one or more municipalities foreclose one or more tax liens on real estate and acquire absolute title thereto and if any other municipality having one or more tax liens upon such real estate at the time such foreclosure title becomes absolute has not, either as plaintiff or defendant, been made a party thereto, the tax liens of each of such other municipalities shall not be thereby invalidated or jeopardized.” Conn. Gen. Stat. § [12-181](#) (2011).
- “Such lien, unless otherwise specially provided by law ... shall take precedence of all transfers and encumbrances in any manner affecting such interest in such item, or any part of it.” Conn. Gen. Stat. § [12-172](#) (2011).

STATUTES:

- CONN. GEN. STATS. (2011)
 - [Chapter 205](#). Municipal tax liens
 - § [12-181](#). Foreclosure of tax liens
 - § [12-193](#). Costs and fees to be taxed

COURT RULES:

- CONN. PRACTICE BOOK (2011 ed.)
§ [10-69](#) Foreclosure Complaint; Pleading Encumbrances
§ [10-70](#) Foreclosure of Municipal Liens

FORMS:

- 3 Joel M. Kaye et al., [Connecticut Practice Series: Civil Practice Forms](#), 4th ed., (2004).
Form 704.32. Foreclosure of Tax Lien
- Denis R. Caron and Geoffrey K. Milne, [Connecticut Foreclosures: An Attorney's Manual of Practice and Procedure](#), 4th ed., 2004 with 2010 supplement
Foreclosure of Tax Lien, p. 622

CASES:

- [Town of Winchester v. Northwest Associates](#), 255 Conn. 379, 380-381, 767 A.2d 687, 687-688, (2001). “The sole issue presented by this appeal is whether a municipality that has foreclosed upon tax liens pursuant to General Statutes § 12-181 is entitled to a deficiency judgment under General Statutes § 49-14.”

Not Good Defenses

- [Voluntown v. Rytman](#), 21 Conn. App. 275, 283, 573 A. 2d 336, 340 (1990). “In his motion to set aside the default, the defendant first challenged the amount of the assessment and claimed that the amount was wrongfully or excessively assessed. This claim was untimely and would not have been a good defense to the foreclosure.”
- “The defendant then alleged a second defense to the foreclosure, namely, that the plaintiff did not come into the proceeding with clean hands when it requested that the value of the property be the lower present market value for the purpose of strict foreclosure yet it taxed the property at the higher assessed value. This too is not a good defense.” Ibid. at 284.

OLR RESEARCH REPORTS:

- State Marshals and Selling Residential Real Estate for Delinquent Taxes, 2008-R-0518, by Christopher Reinhart, Senior Attorney, <http://www.cga.ct.gov/2008/rpt/2008-R-0518.htm>

WEST KEY NUMBERS:

- Taxation # 501-612

ENCYCLOPEDIAS:

- 72 [AM. JUR. 2D](#) *State and Local Taxation*
LIII. Tax Liens, §§ 798-805
LIV. Priority of Tax Liens Over Other Liens and Encumbrances, §§ 806-811

TEXTS & TREATISES:

- Denis R. Caron and Geoffrey K. Milne, [Connecticut Foreclosures: An Attorney's Manual of Practice and Procedure](#), 4th ed., 2004 with 2010 supplement
Chapter 4. Commencement of Suit
§ 4.04O Municipal tax liens
§ 4.12 Foreclosure of Municipal Tax Liens
§ 4.12A Practice Book Form 704.32
§ 4.12B Assignment of Municipal Tax Liens
- [West's Connecticut Rules of Court Annotated](#), 2011 ed., vol. 1
§§ 10-69 to 10-70, pp. 323 - 325

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Figure 1: Form 704.32 - Foreclosure of Tax Lien

Foreclosure of Tax Lien

Use separate Count for each Lien

1. The defendant (*name of owner*) on (*assessment date*) was the record owner of real estate situated in the plaintiff town bounded and described as follows:

(Insert description)

2. Thereafter, a tax in the amount of \$ was duly and properly assessed upon this property, and on the (first installment of the) tax became due and payable, and the tax is a lien on this property.

3. No part of the tax has been paid.

or

3. The sum of \$ has been paid on the tax, leaving due thereon the sum of \$

(If lien has been continued by certificate, add:)

4. On (date) the plaintiff duly and properly filed and caused to be recorded in the land records of the plaintiff town a certificate of lien for the tax with interest fees and charges thereon.

5. *(List all encumbrances of record, if any, as required by Sec. 143 of rules.)*

6. The defendant (*name of present owner*) now owns these premises and is in possession thereof.

The plaintiff claims

1. A foreclosure of the lien.
2. Possession of the premises.

Section 2: Summary Foreclosure of Tax Liens

A Guide to Resources in the Law Library

- SCOPE:** Bibliographic resources relating to the foreclosure of tax liens under Conn. Gen. Stat. § [12-182](#) et seq. (2011).
- DEFINITION :**
- “In addition to other remedies provided by law, the tax collector of any municipality may bring in its name an action in the nature of an action in rem to foreclose a tax lien or liens on real estate the fair market value of which, in his judgment, is less than the total of the amounts due upon the tax liens and other encumbrances upon the property so liened and is not more than one hundred thousand dollars with respect to any one parcel. No judgment shall be rendered in such proceeding for the recovery of a personal judgment against the owner of the property subject to such lien or liens or any person having an interest therein.” Conn. Gen. Stat. § [12-182](#) (2011).
- STATUTES:**
- CONN. GEN. STAT. (2011)
 - [Chapter 205](#). Municipal Tax Liens
 - § [12-182](#). Summary foreclosure of tax liens.
 - § [12-183](#). Form of petition for summary foreclosure.
 - § [12-184](#). Appointment of appraisers.
 - § [12-185](#). Withdrawal of property from scope of proceeding.
 - § [12-186](#). Publication and notice.
 - § [12-187](#). Filing of a bona fide defense.
 - § [12-188](#). Presumption of validity.
 - § [12-189](#). Right of redemption. Title to vest upon failure to redeem. Certificate of redemption.
 - § [12-190](#). Return of tax collector.
 - § [12-191](#). Final judgment. Certificate of foreclosure.
 - § [12-192](#). Joint foreclosure by two or more municipalities. Costs and fees to be shared.
 - § [12-193](#). Costs and fees to be taxed. Reimbursement to taxpayer where error by tax assessor or tax collector.
 - § [12-194](#). Entry fee.
 - § [12-195](#). Removal of taxes and assessments on real estate acquired by a municipality.
- COURT RULES:**
- CONN. PRACTICE BOOK (2011 ed.)
 - § [10-69](#) Foreclosure Complaint; Pleading Encumbrances
 - § [10-70](#) Foreclosure of Municipal Liens
- FORMS:**
- *Form of petition for summary foreclosure*, Conn. Gen. Stat. § [12-183](#) (2011).
 - *Notice of petition of foreclosure of tax liens by the collector of ... Under the provisions of section 12-182...*, Conn. Gen. Stat. § [12-186](#) (2011).
 - *Final judgment. Certificate of foreclosure*, Conn. Gen. Stat. § [12-191](#) (2011).

CASES:

- [Bridgeport v. List of 41 Parcels](#), No. CV-06-5004804-S (Oct. 24, 2008)
“A summary tax lien foreclosure proceeding is, by its very nature and statutory purpose, summary. Therefore, it is somewhat more peremptory than a regular foreclosure action. It is an abridged procedure instituted by counsel for a municipal tax collector by way of filing a petition on behalf of the municipality in the superior court, pursuant to General Statutes § 12-183, rather than a complaint... That statute provides that as to each property sought to be foreclosed, the petition must include, ‘if known, the address of the owner or owners of such parcel as they appear on the most recent assessment list of the taxing district wherein such property is located.’ General Statutes § 12-183. As more fully discussed, *infra*, the plaintiff listed the wrong address for the defendant, both in its petition describing the Property to the court, as well as in its notice to the defendants. The statute’s summary nature, and the power of the government to take private property pursuant to it, makes strict adherence to its procedural safeguards even more critical.

The issue raised by the defendants’ motion to open judgment is whether the defendants received proper notice of this foreclosure proceeding from the plaintiff before judgment entered in favor of the plaintiff on the Property.

The procedure employed by the plaintiff in this case, however unintentional, violated the defendants’ rights to due process in the primary sense. Because notice of the petition was never mailed to the correct address, the defendants had no opportunity to present their case in court and be heard in its support before the Property was taken by the plaintiff for unpaid taxes. At the very least, the defendants were deprived of the opportunity to make payment of any delinquent city property taxes before the court ordered the forfeiture of their property to the plaintiff.

But if notice of the tax lien foreclosure action was not properly mailed by the plaintiff to the defendants using ‘the best address’ available, as required by statute, such jurisdictional defect cannot be cured in whole or in part by taking notice either of the unclean hands of the defendants in neglecting their obligation to pay their city property taxes, or their awareness of their own delinquency.”

TEXTS & TREATISES:

- [West’s Connecticut Rules of Court Annotated](#), 2011 ed., vol. 1 §§ 10-69 to 10-70, pp. 323 - 325

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Section 3: Collection Action

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SCOPE:

Bibliographic resources relating to a civil collection action by a municipality for recovery of a debt pursuant to Conn. Gen. Stat. §§ [12-161](#) (2011).

DEFINITION :

- “All taxes properly assessed shall become a debt due from the person, persons or corporation against whom they are respectively assessed to the town, city, district or community in whose favor they are assessed, and may be, in addition to the other remedies provided by law, recovered by any proper action in the name of the community in whose favor they are assessed.” Conn. Gen. Stat. § [12-161](#) (2011).

STATUTES:

- CONN. GEN. STAT. (2011)
[Chapter 204](#). Local Levy and Collection Taxes
§ [12-161](#). Collection by suit.
§ [12-161a](#). In proceedings by municipality to collect delinquent taxes on personal property, owner shall pay court costs, appraiser's fees and attorneys' fees incurred.
§ [12-163](#). Jeopardy collection of taxes.

CASES:

- [Hartford v. Faith Center, Inc.](#), 196 Conn. 487, 490, 493 A.2d 883, 885 (1985). "...the courts of this state have consistently held that, in collection actions pursuant to General Statutes § 12-161 and its predecessors, the validity of the tax may not be questioned. [West Haven v. Aimes](#), 123 Conn. 543, 549, 196 A. 774 (1938), affirming 4 Conn. Sup. 391, 392 (1937); [McCourt v. Anemostat Corporation](#), 25 Conn. Sup. 462, 465, 207 A.2d 585 (1965); [Southington v. Kass](#), 7 Conn. Sup. 16, 21 (1939)."

“While an action questioning the legality of a tax may be brought independent of a pending collection action if the time period within which the tax may be challenged has not expired, the law does not permit such a claim to interfere with the orderly prosecution of the municipality's suit to collect the tax pursuant to 12-161. ‘The object of that statute was to give a simple remedy for the collection of taxes by an ordinary action and to dispense with prolixity in pleading.’ [Waterbury v. Schmitz](#), 58 Conn. 522, 526, 20 A. 606 (1890).” *ibid.*, 493-494.

- [Town of Canterbury v. the Church of the Good Word](#), No. WWMCV 09 6000991S (Jul. 16, 2010), 2010 Ct. Sup. 15148, Connecticut Superior Court, Judicial District of Windham at Putnam, July 16, 2010. “...a claim of unlawful assessment can be addressed through an appeal from the board of assessors under General Statutes § 12-111 or an application to the court under General Statutes § 12-119 and therefore cannot be raised as a special defense in an action to collect taxes under § 12-161... ‘[A] taxpayer who has failed to utilize the available statutory remedies [may not] assert, in an action to collect a tax . . . that the tax has not been properly assessed.’ (Internal quotation marks omitted.) [Redding v. Elfire, LLC](#), 98 Conn.App. 808, 821, 911 A.2d 1141 (2006).”

WEST KEY NUMBERS:

- Taxation # 583 et seq.

TEXTS & TREATISES:

- 16 McQuillin, [The Law of Municipal Corporations](#), 3d ed. rev. § 44.135 et seq. Action for Recovery of Taxes.

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Section 4: Tax Warrants

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to tax warrants by a municipality pursuant to Conn. Gen. Stat. §§ [12-135](#) (2011).

DEFINITION :

- “(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.” Conn. Gen. Stat. § [12-135](#) (2011)

STATUTES:

- CONN. GEN. STATS. (2011)
 - [Title 12](#). Taxation
 - [Chapter 204](#). Local levy and collection of taxes
 - § [12-132](#). Form and tax warrant.
 - § [12-135](#). Execution of tax warrant. Collection by successor or by executor or administrator of deceased collector.
 - § [12-157](#). Method of selling real estate for taxes.

FORMS:

Sec. 12-132. Form and tax warrant.

“Warrants for the collection of taxes may be in the following form:

To A.B., collector of taxes of the (here insert the name of community laying the tax), in the county of ____, greeting: By authority of the state of Connecticut, you are hereby commanded forthwith to collect of each person named in the annexed list his proportion of the same, as therein stated, being a tax laid by (name of community), on the ____ day of ____, A.D. 20__ And you are to pay the amount of said tax, less abatements, and less taxes the lien for which has been continued by certificate to the treasurer of said (name of the community), on or before the ____ day of ____, A.D. 20__ And if any person fails to pay his proportion of said tax, upon demand, you are to levy upon his goods and chattels, and dispose of the same as the law directs; and after satisfying said tax and the lawful charges, return the surplus, if any, to him; and if such goods and chattels do not come to your knowledge, you are to levy upon his real estate, and sell enough thereof to pay his tax and the costs of levy, and give to the

purchaser a deed thereof.

Dated at ____ this ____ day of ____, A.D. 20 ____

A.B.,

Judge of the Superior Court.

Justice of the peace.”

**ATTORNEY GENERAL
OPINIONS:**

- “We conclude that the support order must be satisfied first and that disposable income remaining above the earnings exemption set forth in Conn. Gen. Stat. § 52-362 would be available to satisfy a tax warrant issued under Conn. Gen. Stat. § 12-35.” Opinions of the Attorney General, No. [02-005](#), Feb. 1, 2002
- Wilcox v. Madison, 106 Conn 223, 231, 137 A. 742, 744, June 6, 1927
“A tax warrant is in the nature of an execution, but by long custom and usage here and in other jurisdictions, has issued without any previous judicial determination of liability. This method of collecting taxes without recourse to the courts is necessary to the full execution of the powers of the executive department of the State, and is not in violation of the division of powers made by the Constitution.”

WEST KEY NUMBERS:

- Taxation # 2800 et seq.

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Section 5: Alias Tax Warrants

A Guide to Resources in the Law Library

SCOPE:

Bibliographic resources relating to alias tax warrants by a municipality pursuant to Conn. Gen. Stat. §§ [12-162](#) (2011).

DEFINITION :

- “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.” Conn. Gen. Stat. § [12-162\(a\)](#) (2011 ed.)
- “Except as provided in subdivision (2) of this subsection, upon the nonpayment of any property tax or any water or sanitation charges when due, demand having been made therefor as prescribed by law for the collection of such tax or such water or sanitation charges, an alias tax warrant may be issued by the tax collector...” Conn. Gen. Stat. § [12-162\(b\)](#) (2011 ed.)

STATUTES:

- CONN. GEN. STATS. (2011)
[Title 12](#). Taxation
[Chapter 204](#). Local levy and collection of taxes
§ [12-135](#). Execution of tax warrant. Collection by successor or by executor or administrator of deceased collector.
§ [12-140](#). Fees of tax collectors.
§ [12-162](#). Alias tax warrant. Service of warrants upon financial institutions. Request for information.

FORMS:

- “Except as provided in subdivision (2) of this subsection, upon the nonpayment of any property tax or any water or sanitation charges when due, demand having been made therefor as prescribed by law for the collection of such tax or such water or sanitation charges, an alias tax warrant may be issued by the tax collector, which may be in the following form:

“To a state marshal of the County of, or any constable of the Town of Greeting: By authority of the state of Connecticut you are hereby commanded to collect forthwith from of the sum of dollars, the same being the amount of a tax or water or sanitation charges, with interest or penalty and charges which have accumulated thereon, which tax was levied or which water or sanitation charges were imposed by (insert name of town, city or municipality laying the tax or imposing the water or sanitation charges) upon (insert the real estate, personal property, or both, as the case may be,) of said as of the day of, (In like manner insert the amount of any other property tax or other water or sanitation charges which may have been levied or imposed in any other year, including interest or penalty and charges which have accumulated thereon). In default of payment of said amount you are hereby commanded to levy for said tax or taxes or such water or sanitation charges, including interest, penalty and charges, hereinafter referred to as the amount due on such execution, upon any goods and chattels

of such person and dispose of the same as the law directs, notwithstanding the provisions of subsection (j) of section 52-352b, and, after having satisfied the amount due on such execution, return the surplus, if any, to him; or, except as otherwise provided in section 12-162, you are to levy upon the real estate of such person and sell such real property pursuant to section 12-157, to pay the amount due on such execution; or you shall, in accordance with the provisions of section 12-162, make demand upon the main office of any financial institution indebted to such person, subject to the provisions of section 52-367a or 52-367b, as if judgment for the amount due on such execution had been entered, for that portion of any type of deposit to the credit of or property held for such person, not exceeding in total value the amount due on such execution; or you are to garnishee the wages due such person from any employer, in the same manner as if a wage execution therefor had been entered, in accordance with section 52-361a.

Dated at this day of A.D. 20..., Tax Collector." Conn. Gen. Stat. § [12-162](#)(b)(1)

CASES:

- City of Danbury v. Sullivan, No. 303581, (Dec. 4, 1991), 7 CSCR 56, Connecticut Superior Court, Judicial District of Danbury, "Section 12-162 of the General Statutes authorizes the tax collector to deputize a sheriff, deputy sheriff, constable or other officer authorized to serve civil process to serve a warrant for the collection of assessed taxes. Under that statute, after demand has been made for payment, the tax collector can issue an alias tax warrant to one of the designated officers, using the form in the statute. It authorizes the officer to collect the tax from the taxpayer, and in default of payment to levy for the unpaid taxes with interest, penalties and charges of the municipality upon the goods, chattels, or real estate of the taxpayer, demand payment from any bank indebted to the taxpayer or garnishee the wages due from the taxpayer's employer for the amount owed the municipality. The officer serving the warrant is "entitled to collect from such person [the taxpayer] the fees allowed by law for serving executions issued by any court," and any officer "who executes such warrant and collects any delinquent municipal taxes as a result thereof shall receive in addition to expenses otherwise allowed" various percentages of the amount collected under the warrant. (Emphasis added.) It is apparent from the terms of the statute that any deputy sheriff who serves an alias tax warrant is required to collect the fees for serving the execution from the taxpayer, not the municipality. To recover the additional fees under the statute the sheriff must execute the warrant and collect delinquent taxes. Merely serving the alias tax warrant on the taxpayer is not enough....The delivery of an alias tax warrant to a sheriff does not bar the City or its tax collector from pursuing other methods to collect taxes."

**ATTORNEY GENERAL
OPINIONS:**

- "It is our opinion that the statutorily authorized fee to charge for executing such tax warrants is ten percent of the amount of taxes collected, as provided in Conn. Gen. Stat. § 12-162. Any amount charged by a state marshal in excess of the statutorily authorized amount must be reimbursed to the affected taxpayer." Opinions of the Attorney General, No. [04-017](#), Oct. 12, 2004

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