

**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. If such person is a corporation, limited partnership or other legal entity, 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.

(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.

(1949 Rev., S. 1836; 1967, P.A. 123, S. 1; P.A. 95-228, S. 2, 15; P.A. 07-95, S. 3.)

**Sec. 12-156. Sale of equity or particular estate under tax levy.** Section 12-156 is repealed, effective July 6, 1995, and applicable to tax sale notices which are posted, filed or published on or after that date.

(1949 Rev., S. 1837; P.A. 95-228, S. 14, 15.)

**Sec. 12-157. Method of selling real estate for taxes.** (a) When a collector levies one or more tax warrants on real estate, he shall prepare notices thereof, containing the name of the taxpayer, a legal description of the real property, including the street address, upon which taxes are due, the amount of the tax or taxes due, including any interest and charges attributable to the property as of the last day of the month immediately preceding the notice, a statement that additional taxes, interest, fees and other charges authorized by law accruing after the last of the month immediately preceding the notice will be added to the amount indicated as due and owing in the notice, and the time and place of sale. The collector shall post one notice on a signpost in the town where such real estate is situated, if any, or at some other exterior place near the office of the town clerk, which is nearest thereto; one shall be filed in the town clerk's office of such town and such town clerk shall record and index the same as a part of the land records of such town, and one shall be sent by certified mail, return receipt requested, to the taxpayer and each mortgage, lienholder and other record encumbrancer of record whose interest will be affected by

the sale. Such posting, filing and mailing shall be done not more than twelve and not less than nine weeks before the time of sale and shall constitute a legal levy of such warrant or warrants upon the real estate referred to in the notice. Such collector shall also publish a similar notice for three weeks, at least once each week, in a newspaper published in such town, if any, otherwise in a newspaper published in the state having a general circulation in such town. The first notice shall be published beginning not more than twelve and not less than nine weeks before the time of sale and the last shall be published not more than four weeks nor less than two weeks before such sale. He shall also send by certified mail, return receipt requested, to the delinquent taxpayer and to each mortgagee, lienholder and other record encumbrancer whose interest in such property will be affected by such sale, a similar notice which shall not be required to list information pertaining to properties in which the person to whom the notice is directed has no interest. The notice shall be sent at least twice, the first not more than eight nor less than five weeks before such sale and the last not more than four weeks nor less than two weeks before such sale. The notice shall be addressed to his place of residence, if known to the collector, or to the address, or the agent of such person, to which such person has requested that tax bills be sent. If there is no address of such person, or if no such agent is given in the records of such town, the notice shall be sent to the place where such person regularly conducts business or other address as the collector believes will give notice of the levy and sale. If a person is a corporation, limited partnership or other legal entity, the notice may be sent to any person upon whom process may be served to initiate a civil action against such corporation, limited partnership or entity. If no place of residence or business is known and cannot be determined by the tax collector for any owner, taxpayer, mortgagee, lienholder or other encumbrancer whose interest in the property will be affected by the sale, in lieu of notice by certified mail as provided in this subsection, the notice, together with the list of mortgagees, lienholders, and other record encumbrancers whose interests in the property will be affected by such sale, shall be published in a newspaper published in this state, having a daily general circulation in the town in which such property is located at least twice, the first not more than eight weeks nor less than five weeks before such sale and the last not more than four weeks nor less than two weeks before such sale.

(b) The collector may, for any reason, adjourn such sale from time to time by causing public notice of such adjournment and the time and place of such adjourned sale to be given either by oral announcement or posting of a written notice at the time and place designated for the sale in the notices of such sale. If the adjourned date is set for a date more than three days from the date of the original or rescheduled sale date, the tax collector shall provide a postage prepaid written notice of the new time and place of the sale to the delinquent taxpayer and each mortgagee, lienholder and other record encumbrancer whose interest will be affected by the sale.

(c) At the time and place stated in such notices, or, if such sale is adjourned, at the time and place specified at the time of adjournment as aforesaid, such collector (1) may sell at public auction to the highest bidder all of said real property, to pay the taxes with the interest, fees and other charges allowed by law, including, but not limited to, those charges set forth in section 12-140, or (2) may sell all of said real property to his municipality if there has been no bidder or the amount bid is insufficient to pay the amount due.

(d) The collector shall post, at the time and place of the sale, a written notice stating the amount of all taxes, interest, fees and other charges authorized by law with respect to each

property to be sold. The tax collector may publish or announce any rules for the orderly conduct of the auction and the making of payment by successful bidders which are not inconsistent with the requirements of law. The tax collector or the municipality may retain the services of auctioneers, clerks and other persons to assist the tax collector in the conduct of the sale and the cost of such persons paid for their services shall be added to the taxes due from the delinquent taxpayer. If more than one property is sold, the tax collector shall apportion such costs equally among all the properties.

(e) Within two weeks after such sale, the collector shall execute a deed thereof to the purchaser or to the municipality conducting the sale and shall lodge the same in the office of the town clerk of such town, where it shall remain unrecorded six months from the date of such sale.

(f) Within sixty days after such sale, the collector shall cause to be published in a newspaper having a daily general circulation in the town in which the real property is located, and shall send by certified mail, return receipt requested, to the delinquent taxpayer and each mortgagee, lienholder and other record encumbrancer whose interest in such property is affected by such sale, a notice stating the date of the sale, the name and address of the purchaser, the amount the purchaser paid for the property and the date the redemption period will expire. The notice shall include a statement that if redemption does not take place by the date stated and in the manner provided by law, the delinquent taxpayer, and all mortgagees, lienholders and other record encumbrancers who have received actual or constructive notice of such sale as provided by law, that their respective titles, mortgages, liens and other encumbrances in such property shall be extinguished. Not later than six months after the date of the sale or within sixty days if the property was abandoned or meets other conditions established by ordinance adopted by the legislative body of the town, if the delinquent taxpayer, mortgagee, lienholder or other record encumbrancer whose interest in the property will be affected by such sale, pays or tenders to the collector, the amount of taxes, interest and charges which were due and owing at the time of the sale together with interest on the total purchase price paid by the purchaser at the rate of eighteen per cent per annum from the date of such sale, such deed, executed pursuant to subsection (e) of this section, shall be delivered to the collector by the town clerk for cancellation and the collector shall provide a certificate of satisfaction to the person paying or tendering the money who, if not the person whose primary duty it was to pay the tax or taxes, shall have a claim against the person whose primary duty it was to pay such tax or taxes for the amount so paid, and may add the same to any claim for which he has security upon the property sold, provided the certificate of satisfaction is recorded on the land records but the interests of other persons in the property shall not be affected. Within ten days of receipt of such amounts in redemption of the levied property, the collector shall notify the purchaser by certified mail, return receipt requested, that the property has been redeemed and shall tender such payment, together with the amount held pursuant to subparagraph (A) of subdivision (1) of subsection (i) of this section, if any, to the purchaser. If the purchase money and interest are not paid within such redemption period, the deed shall be recorded and have full effect.

(g) During the redemption period, the purchaser or the municipality shall have a sufficient insurable interest in buildings and improvements upon such property to insure them against fire and other risk of physical loss, and may petition the Superior Court for the appointment of a receiver or for other equitable relief if there shall be imminent danger of damage or destruction

thereto or imminent danger of injury to persons or to other property resulting from conditions thereon or on adjoining properties. The purchaser or the municipality shall not be liable to any person, or subjected to forfeiture of their interest, solely by reason of acquisition by the person of the tax deed, for any condition existing or occurrence upon such property or adjoining public sidewalks and streets, or for any failure to act to remedy or investigate any such condition or occurrence during such redemption period. The expenses of any receiver appointed on the application of such purchaser or municipality in excess of any rents or profits paid to the receiver shall be added to the amount of the purchase money and interest required to be paid or tendered by any person to the purchaser or municipality for the collector's deed and paid to the party that incurred such expenses.

(h) Any municipality holding a lien for unpaid taxes on real estate, other than the municipality conducting the sale, may purchase all of such property at a tax sale.

(i) (1) If the sale realizes an amount in excess of the amount needed to pay all delinquent taxes, interest, penalties, fees, and costs, the amount of the excess shall be held in an interest-bearing escrow account separate from all other accounts of the municipality. (A) If the property is redeemed prior to the expiration of the redemption period, the amount held in escrow shall, within ten days of the tax collector receiving notice of redemption, be turned over to the purchaser. Any interest earned shall be the property of the municipality. (B) If the property is not redeemed in the redemption period, the amount held in escrow may be used to pay the delinquent taxes, interest, penalties, fees and costs on any other property of the taxpayer located in the town, including personal property and motor vehicles. In the case of subparagraph (B), the tax collector shall, within ten days of the expiration of the redemption period, pay to the clerk of the court for the judicial district in which the property is located the amount held in escrow remaining after paying the delinquent taxes, interest, fees, penalties and costs owed by the taxpayer to the municipality. The tax collector shall, within five days of the payment, provide notice to the delinquent taxpayer, any mortgagee, lienholder, or other encumbrancer of record whose interest in such property is affected by the sale, by certified mail, return receipt requested of the name and address of the court to which the moneys were paid, the person's right to file an application with the court for return of said money, and the amount of money paid to the court.

(2) If the tax collector pays to the court any moneys pursuant to subparagraph (B) of subdivision (1) of this subsection, the delinquent taxpayer, any mortgagee, lienholder or other encumbrancer whose interest in such property is affected by the sale may, within ninety days of the date the tax collector paid the moneys to the court, file an application with the court for return of the proceeds. Any person may make an application for payment of moneys deposited in court as provided for in this subsection to the superior court for the judicial district in which the property that is the subject of the proceedings referred to is located, or if said court is not in session to any judge thereof, for a determination of the equity of the parties having an interest in such moneys. Notice of such application shall be served in the same manner as to commence a civil action on all persons having an interest of record in such property on the date the collector's deed is recorded. The court or judge upon such motion or upon its own motion may appoint a state referee to hear the facts and to make a determination of the equity of the parties in such moneys. Such referee, after providing at least ten days' notice to the parties interested of the time and place of hearing, shall hear the applicant and any parties interested, take such testimonies as

such referee deems material and determine the equities of the parties having a record interest in such moneys and immediately report to the court or judge. The report shall contain a detailed statement of findings by the referee, sufficient to enable the court to determine the considerations upon which the referee based his conclusions. The report may be rejected for any irregular or improper conduct in the performance of the duties of such referee. If the report is rejected, the court or judge shall appoint another referee to make such determination and report. If the report is accepted, such determination of the equities shall be conclusive upon all parties given notice of such hearing, subject to appeal to the Appellate Court. If no appeal to the Appellate Court is filed within the time allowed by law, or if one is filed and the proceedings have terminated in a final judgment determining the amount due to each party, the clerk shall send a certified copy of the statement of compensation and of the judgment to the prevailing party or parties, as the case may be, which shall, upon receipt thereof, pay such parties the amount due them as compensation.

(3) If no application is filed with the court, any moneys held by the court shall escheat to the state pursuant to the provisions of part III of chapter 32.

(1949 Rev., S. 1838; P.A. 82-141, S. 3, 4; P.A. 84-146, S. 9; P.A. 95-228, S. 3, 15; P.A. 96-180, S. 21, 166; P.A. 97-139; P.A. 99-283, S. 4, 10; P.A. 02-103, S. 37.)

**Sec. 12-158. Form of collector's deed. Liability of municipalities for breach of warranty.**

(a) The deed given by any collector for real estate sold by him for taxes shall be in substance in the form following:

Know all men by these presents, that, whereas the (here insert the name of the taxing authority) did on the .... day of ....., 20..., lay a tax of .... mills on the dollar on its grand list next to be (or last) perfected, a rate bill for which and for a personal tax (if such be the fact), in all respects made out according to law with a warrant thereto attached, was placed in my hands, I being the duly appointed and qualified collector thereof, for collection, which tax became due on the .... day of ....., 20...; and, whereas A.B., upon demand made, neglected and refused to pay the tax set opposite his name in said rate bill, and thereupon, on the .... day of ....., 20..., I levied upon the parcel of real estate hereinafter described for that portion of said tax which was assessed thereon, to wit: \$.... and accrued interest (or if the levy was for the whole tax, for the amount of said tax, to wit: \$.... and accrued interest) and gave due notice thereof to said taxpayer and to .... as by law provided, which real estate so levied upon is situated in .... and bounded ....., and on the .... day of ....., 20..., no one having previously tendered me said tax with interest and my fees, in pursuance of said levy, and in accordance with the terms of said notice, I sold at public auction the whole of (or the following portion of) said real estate of .... (to wit) to C.D., for the sum of \$..... Now, therefore, in consideration of the premises, and of said sum of money, received to my full satisfaction, of said C.D., I hereby bargain and sell unto him the premises last above described, with the appurtenances, to have and to hold the same to him and his heirs forever, subject only to taxes laid by such municipality which were not yet due and payable when I first published notice of levy and sale, easements, covenants and restrictions in favor of other parcels of land, interests exempt from levy and sale under the Constitution and laws of the United States and such other interests, if any, hereinafter described, to wit .....

And also, I, the said collector, acting in the name of and for (name of municipality), do by these presents bind (name of municipality), forever, to warrant and defend the above granted and bargained premises to the

said grantee, his heirs and assigns, against all claims and demands arising from any necessary act omitted or unlawful act done by me in connection with the aforesaid levy or sale which impairs the same. In witness whereof I have hereunto set my hand and seal this .... day of ....., 20...

E. F., (Seal).

Collector as aforesaid.

Signed, sealed, and delivered

in the presence of

(Usual form of acknowledgment).

(b) The liability of any municipality for breach of the warranties contained in a collector's deed shall be limited to the amount paid to the collector by the grantee and amounts reasonably expended after its recording to improve and operate the property conveyed by the deed to the extent such amounts are not recoverable from the person found to be the true owner of the property.

(1949 Rev., S. 1839; 1961, P.A. 13; P.A. 95-228, S. 4, 15; P.A. 96-180, S. 22, 166.)

**Sec. 12-159. Collector's deed as evidence. Irregularities.** Any deed, or the certified copy of the record of any deed, purporting to be executed by a tax collector and similar, or in substance similar, to the above, shall be prima facie evidence of a valid title in the grantee to the premises therein purported to be conveyed, encumbered only by the lien of taxes to the municipality which were not yet due and payable on the date notice of levy was first made, easements and similar interests appurtenant to other properties not thereby conveyed, and other interests described therein and of the existence and regularity of all votes and acts necessary to the validity of the tax therein referred to, as the same was assessed, and of the levy and sale therefor, and no tax collector shall be required to make return upon his warrant of his doings thereunder, except that the purchaser may, within ninety days of the recording of the collector's deed, request in writing from the tax collector, an affidavit which complies with the provisions of section 12-167a. The tax collector shall provide such affidavit within thirty days of receipt of such request. The town clerk shall record such affidavit in the land records of such town and shall index the affidavit under the name of the purchaser as grantee. No act done or omitted relative to the assessment or collection of a tax, including everything connected therewith, after the vote of the community laying the same, up to and including the final collection thereof or sale of property therefor, shall in any way affect or impair the validity of such tax as assessed, collected or sought to be collected or the validity of such sale, unless the person contesting the validity of such sale shows that the collector neglected to provide notice pursuant to section 12-157, to such person or to the predecessors of such person in title, and who had a right to notice of such sale, and that the person or they in fact did not know of such sale within six months after it was made, and provided such property was by law liable to be sold to satisfy such tax. The fact that the collector may have charged or received illegal fees upon such sale shall not impair the sale's validity. If

the person contesting such fees shows that illegal fees were charged by the collector, the municipality shall refund such illegal fees together with legal interest from the date of their payment in accordance with section 12-129.

(1949 Rev., S. 1840; P.A. 95-228, S. 5, 15; P.A. 99-283, S. 5, 10.)

**Sec. 12-159a. Court orders in actions contesting validity of collector's deed. Lien.** (a) In any action brought to prove the invalidity of a collector's deed, other than an action based on fraud, the court shall, if the complaining party is successful, order the complaining party to pay to the tax collector or to the person or persons claiming an interest pursuant to such deed, (1) amounts representing taxes, interest and other charges lawfully due from the complaining party at the time of such tax sale with interest from the date of such tax sale at the rate provided in section 12-157, and (2) the reasonable costs of payment of taxes, insurance premiums, repairs, maintenance and demolition of any structures constituting a nuisance, and the fair market value of any capital improvements made to the property by such persons, with interest at the rate provided in section 37-3a computed from the time of such expenditure or improvement.

(b) Any person entitled to payments pursuant to subsection (a) of this section shall, upon the recording of a certificate of judgment lien, be entitled to a lien on such property. The priority of such lien shall be, in the case of the amounts described in subdivision (1) of said subsection (a), prior to all other interests except taxes, and, in the case of the amounts described in subdivision (2) of said subsection (a), such priority as rules of law and principles of equity provide.

(c) Nothing in subsection (a) of this section shall prohibit the court from awarding the complaining party any damages which may be proven. Any damages awarded shall be reduced by the amounts described in said subsection (a).

(P.A. 95-228, S. 7, 15.)

**Sec. 12-159b. Time for action contesting validity of collector's deed.** No action alleging the invalidity of a collector's deed, substantially, in the form provided in section 12-158, on any grounds other than fraud, shall be brought by any person except within one year from the date the collector's deed was recorded or within two years from the date of the sale, whichever is longer.

(P.A. 95-228, S. 8, 15.)