



Stonington Connecticut

Stonington Town Hall 152 Elm St., Stonington, CT 06378
Monday - Friday, 8:30am - 4:00pm

DELINQUENT TAXPAYERS

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ORDINANCE RE: DELINQUENT TAXPAYERS

WHEREAS, the Town of Stonington has several taxpayers who are delinquent in paying their municipal taxes, including sewer rates, charges and/or assessment; and

WHEREAS, the Town of Stonington wishes to decrease the number of taxpayers who are delinquent in paying their municipal taxes; and

WHEREAS, Connecticut General Statutes (C.G.S.) §7-148(c)(2)(B) provides, inter alia, that a municipality shall have the power to establish a procedure for the withholding of approval of building applications when taxes or sewer rates, charges or assessments imposed by the municipality are delinquent for the property for which the application was made; and

WHEREAS, pursuant to C.G.S. §7-148(c)(2)(B), the Town of Stonington wishes to prohibit the granting of building permits, certificates of occupancy, and/or other construction permits for improvements or changes in real property to persons who are delinquent on their municipal taxes; and

WHEREAS, C.G.S. §12-146a provides, inter alia, that a municipality may withhold or revoke any license or permit to operate a business enterprise if any taxes levied against personal property used in such business enterprises are delinquent and have been so delinquent for a period of not less than one year.

THEREFORE, BE IT ORDAINED BY THE LEGAL VOTERS OF THE TOWN OF STONINGTON AT A MEETING DULY CALLED THAT THE FOLLOWING ORDINANCE PROVIDING FOR THE WITHHOLDING OF PERMITS, WITHHOLDING OF AND/OR REVOCATION OF BUSINESS LICENSES FROM DELINQUENT TAXPAYERS IS ADOPTED AS FOLLOWS:

Section 1.

A. No building permit, certificate of occupancy, and/or other construction permit for improvements or changes in real property shall be issued for any real property for which there are delinquent municipal taxes, including sewer rates, charges and/or assessments.

B. Any license or permit for a business enterprise may be revoked, and no license or permit to operate a business enterprise shall be issued, if any taxes levied by the Town against personal property used in such business are delinquent and have been so delinquent for a period of not less than one year.

Section 2. The following procedure is hereby established to implement this ordinance:

A. The Tax Collector of the Town of Stonington shall file with the Building Official, Health Department and Board of Selectmen a list of all properties and property owners who are delinquent under the terms of this ordinance in the real property taxes, personal property taxes, sewer use taxes and any municipal assessments as of August 1st and February 1st of each year.

B. Before approving or renewing any building application for property which appears on the Tax Collector's last filed delinquency list, the Building Official shall require the applicant to obtain written certification from the Tax Collector that the delinquent taxes have been paid in full, including all statutory interest.

C. The Building Official may grant a building application without the payment of all delinquent taxes if he certifies, in writing, that any emergency exists affecting the health and safety of the occupants of a building or property that is delinquent in property taxes.

D. Before approving or renewing any license or permit to operate a business enterprise for property which appears on the Tax Collector's last filed delinquency list, the Health Department shall require the applicant to obtain written certification from the Tax Collector that delinquent taxes have been paid in full, including all statutory interest.

Section 3. That all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

This ordinance shall become effective following an affirmative approval by the Town Meeting and fifteen days after publication in a newspaper having a circulation in the Town of Stonington.

Approved: January 6, 2003

Effective: January 23, 2003