



*Town of*  
**EAST HARTFORD**  
CONNECTICUT



**REQUEST FOR PROPOSALS**

**FOR**

**LEGAL SERVICES TO CONDUCT MUNICIPAL TAX SALES**

**Bid #15-08**

**DUE BY**

**September 26, 2014 @ 11:00 a.m.**

**IN**

**THE PURCHASING DEPARTMENT OF  
THE TOWN OF EAST HARTFORD**

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MARCIA A. LECLERC  
MAYOR

**TOWN OF EAST HARTFORD**

740 Main Street

East Hartford, Connecticut 06108

(860) 291-7270

FAX (860) 282-4857

PURCHASING DEPARTMENT

WWW.EASTHARTFORDCT.GOV

**TOWN OF EAST HARTFORD, CT  
INVITATION TO BID**

BID #15-08

RE: R.F.P. – Legal Services to Conduct Municipal Tax Sales

Proposals will be received at the Office of the Purchasing Agent, Town Hall,  
740 Main Street, East Hartford, Connecticut, 06108 until Friday, September 26, 2014  
at 11 a.m. at which time they will be publicly opened and recorded.

Information and Specifications are available at the above office or on the Town of  
East Hartford bid's website at <http://www.easthartfordct.gov/bids>

The right is reserved to reject any or all bids when such action is deemed to be in the  
best interest of the Town of East Hartford, Connecticut

Michelle A. Enman  
Purchasing Agent  
(860) 291-7271

**REQUEST FOR PROPOSALS  
TOWN OF EAST HARTFORD  
MUNICIPAL TAX SALE COUNSEL SERVICES  
Bid #15-08**

The Town of East Hartford, Connecticut will receive sealed proposals from qualified law firms to assist the Town when conducting Municipal Tax Sales as prescribed by Connecticut General Statutes 12-157 (attached) in the Purchasing Department office, 740 Main Street, East Hartford, Connecticut until September 26, 2014 at 11:00 a.m.

Proposals shall be addressed and shall be submitted sealed and marked as described in the Request for Proposal. The Request for Proposal package is available at the Purchasing Office between the hours of 8:30 a.m. and 4:30 p.m. and the Town's bid website <http://www.easthartfordct.gov/bids>

All proposals must be addressed to the Purchasing Office. One original (clearly identified as such) and four (4) copies of the proposal shall be submitted by Friday, September 26, 2014 at 11:00 a.m. to:

Ms. Michelle Enman, Purchasing Agent  
Town of East Hartford  
740 Main Street  
East Hartford, CT 06108  
Fax No: (860) 289-0831  
Email: [MEenman@easthartfordct.gov](mailto:MEenman@easthartfordct.gov)

Packages containing proposals shall be sealed, bearing on the outside the respondent's name and address and plainly marked "**Municipal Tax Sale Counsel Services.**"

All questions about this Request for Proposal and submission requirements must be directed in writing to Ms. Enman at the above address. (via mail, delivery, fax or email). Prospective respondents are required to limit their contact with the Town regarding this RFP to Ms. Enman.

Proposal documents, amendments to proposals or withdrawals of proposals received after the time set for the receipt of proposals **will not be considered**. The Town of East Hartford reserves the right to waive any defect or irregularity in any proposal and reserves the right to reject any or all proposals.

The Town is an equal opportunity employer and requires an affirmative action policy for all engagements and vendors as a condition of doing business with the Town.

Respondents must register with the Purchasing Agent their phone number and email address in the event the Purchasing Agent needs to contact them with additional addenda items and responses to proposer questions.

## **GENERAL INFORMATION**

The intent of this Request for Proposal (RFP) is to obtain qualification and fee proposals from qualified law firms to assist the Town of East Hartford conduct municipal tax sales as prescribed by Connecticut General Statutes section 12-157 (attached).

Law firms responding to this Request for Proposal (RFP) should have extensive experience and qualifications in the following areas:

- a . Legal aspects of municipal tax sales.
- b . Assistance to local governments conducting municipal tax sales.
- c . Protection and promotion of local government interests related to the collection of delinquent taxes.
- d . Provision of legal opinions and certifications on the issues that may be encountered during a municipal tax sale.
- e . Preparation and/or review of correspondence, outreach, and legal advertisements normally considered a part of municipal tax sales.

The Town is looking for a competent law firm capable of handling the entire process associated with a municipal tax sale.

The firm must provide full disclosure of all existing client relationships that currently or prospectively may give rise to conflicts of interest and disqualification as governed by the codes and rules of professional responsibility and conduct promulgated by the American Bar Association and the Superior Court of the State of Connecticut.

## **BACKGROUND INFORMATION**

The Town currently conducts one tax lien sale annually for accounts that exceed \$10,000 or any portion of three grand list years. Additionally, approximately 12 parcels are under an active foreclosure process.

Municipal Tax Sales as being considered to replace the annual tax lien sale and in place of the foreclosure process.

- The latest available copy of the General Purpose Financial Statements for the Town of East Hartford including the Tax Collector's Report of outstanding tax receivables.

## **SCOPE OF SERVICES**

All proposals must be made on the basis of and either meet or exceed the required legal services contained herein. The law firm shall be responsible for performing and/or for assisting Town staff and/or the Town's financial advisor in completing the following tasks:

1. Conducting all aspects of a tax sale on a regular and recurring basis based on lists provided by the Town on a monthly or quarterly basis.
2. Obtaining from governmental authorities any approvals, rulings, permissions, and exemptions necessary to conduct a municipal tax sale.
3. Assure the Town's compliance with applicable federal, state and municipal law including the Town's charter requirements.
4. Render legal opinions concerning the authority and validity of the Town's Municipal Tax Sale process.

## **TERM**

The successful respondent will be called upon to perform the above mentioned activities for period of time through the end of Fiscal Year 2020. The terms of this agreement may be extended upon agreement of both parties by executing an amendment thereto.

## **CONTRACT MANAGEMENT**

The contract will be managed for the Town by Corporation Counsel, or his duly authorized representative.

## **PROPOSAL DOCUMENTS**

**The respondent firms shall be required to submit the following information with their proposal:**

1. Letter of Transmittal: The letter of transmittal shall indicate the respondent's interest in the project, brief summary of their related experience, and any other information that would assist the Town in making its selection. Provide the name, telephone number, facsimile number, email and mailing address of the primary contact person from your firm for this RFP. The primary contact person should be the individual authorized to negotiate and contractually bind the firm. All correspondence in connection with this RFP will be sent to that contact person. Submit a firm brochure if available.

2. Background on the firm and its Personnel: Include a description of the organization of the firm and of its public finance practice. Please indicate the name of each person in the public finance area, position in the firm, number of years with the firm, the person's particular area of expertise (if applicable), and the percentage of time each such person devotes to public finance matters.
3. Resumes of Key Personnel: Provide the names and resumes of all professional members of your public finance personnel, including the partner who will be primarily responsible for handling the Town's affairs, and a description of each individual's role in providing services to the Town. The naming of such personnel shall be considered by the Town to be a commitment by the firm to assign these individuals to provide legal services to the Town if an Engagement Letter is awarded to that firm. Include the number of municipal clients currently served by each member of this team.
4. Firm's Experience and Performance: Provide a detailed summary of the firm's experience giving special attention to the items listed below:  
  
Identify the staff in your firm whose primary specialty consists of municipal tax sales.
5. Copies Required: Each respondent must submit Four (4) copies (and one original) in a sealed envelope bearing on the outside the name of the firm, full address, name of the project for which the proposal is submitted and the date and time this proposal is due.
6. Proposal Deadline:

These proposals must be received by the Town no later than **September 26, 2014 at 11:00 A.M.** The sealed envelope containing the proposal must be enclosed in another envelope marked **Bid #15-08 - Proposal for Municipal Tax Sale Counsel Services.**

**Proposals received after the date and time prescribed shall not be considered for engagement award and shall be returned to the respondents.**

Proposals delivered by US Postal Service or FedEx, UPS or other shall be addressed to:

Ms. Michelle Enman, Purchasing Agent  
Town of East Hartford  
740 Main Street  
East Hartford, CT 06108

<b><u>SPECIAL CONDITIONS</u></b>
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1. Oral Agreements - Any oral agreement or arrangement made by a respondent with any agency or employee will be superseded by the written

- agreement.
2. Amending or Canceling Requests - The Town of East Hartford reserves the right to amend or cancel this RFP, prior to the due date and time, if it is in the best interest of the Town to do so.
  3. Rejection for Default or Misrepresentation - The Town of East Hartford reserves the right to reject the proposal of the firm which is in default of any prior engagement for misrepresentation.
  4. Insurance: As a condition to final acceptance, the Respondent shall provide, at his/her/its own cost and expense, documentary proof of the following insurance requirements. Only policies written by a surety licensed in the State of Connecticut shall be acceptable. Further, thirty (30) days prior to cancellation, expiration or material change in the policies presented, notice shall be given to the office of the Purchasing Agent, 740 Main Street, East Hartford, Connecticut and such replacements as are deemed necessary shall be provided. Such notice shall be in writing and sent by certified mail, return receipt, or delivered by hand. All documents shall include the names of the Respondent and identify the policy numbers.
  5. Hold Harmless Clause: Proposals shall provide that during the term of the engagement the selected firm shall indemnify, defend, and hold harmless the Town, it's officials, employees, agents, and representatives thereof from all suits, actions, or claims of any kind, including attorney's fees, brought on account of any personal injuries, damages, or violation of rights, sustained by any person or property in consequence of any neglect in safeguarding engagement work, or on account of any act or omission by the firm or his employees, or from any claims or amounts arising from violation of any law, bylaw, ordinance, regulation or decree. The firm agrees that this clause shall include claims involving infringement of patent or copyrights.
  6. Procedures: The extent and character of the bond counsel services to be performed by the firm shall be subject to the general control and approval of the Corporation Counsel and the Director of Finance. The firm shall not comply with requests and/or orders issued by those other than those noted or their designees acting within their authority for the Town. Any change to the engagement must be approved by the Corporation Counsel and Director of Finance.
  7. Termination: Subject to the provision below, the engagement may be terminated by the Town upon thirty (30) days advance written notice to the other party; but if any work or service hereunder is in progress, but not completed as of the date of termination, then this engagement may be extended upon written approval of the Town until said work or services are completed and accepted.
  9. Fee Proposal: Please provide the basis on which your fees will be established for serving as municipal tax sale counsel (e.g., hourly, fixed fee, rate schedule). If hourly, please provide a schedule of hourly rates for each

category of attorney involved: partner, attorney, paralegal, or other specialist, etc. Please note that the Town encourages proposals that will not require it to pay fees to a law firm, or advance or reimburse costs associated with a sale. Rather, the Town would encourage proposals that allow the selected law firm to recover its fees and costs from the sale proceeds. The Town encourages lump sum proposals and other beneficial price alternatives. Clearly delineate any discounts and projected increases in rates for the term of the contract. Reimbursable charges shall be at cost. The Town does not pay for the costs of interoffice meetings, or unauthorized research.

The Town will not pay any costs incurred by a respondent in the preparation of a response to this request.

The Town reserves the right to waive any defects or informalities, to accept or reject any and all responses, or any part or parts thereof, to negotiate with any qualified respondent, or to cancel in part, or in its entirety, this RFP, or to take any other actions deemed necessary and appropriate if it determines it to be in the best interests of the Town to do so.

### **Selection Criteria and Evaluation**

The General Engagement Terms and Conditions set forth certain criteria which will be used in the receipt of proposals and selection of the successful firm. In addition, the criteria set forth below will be considered.

A Town Selection Committee will assist the Town in choosing the successful respondent. The Selection Committee will independently read, review and evaluate each proposal and a selection will be made on the basis of the criteria listed below.

- a . Proven record of experience in traditional municipal tax sales.
- b . Proven knowledge of applicable Federal, Connecticut and local tax laws.
- c . Ability to provide municipal tax sale services in a timely manner.
- d . Personnel qualifications (i.e., resumes' of key personnel who will be responsible for the work).
- e . References (i.e., satisfaction of former clients) along with names and addresses of parties for whom comparable work has been performed.
- f . Overall completeness, clarity and quality of proposal.
- g . Cost of services (i.e., fee proposal).

Based upon the results of the preliminary evaluation, certain respondent(s) may be invited by the Town to make oral presentations to the Selection Committee. The Town shall then choose the successful bidder.

## **AWARD**

The Town of East Hartford reserves the right to accept or reject any proposal to best serve its interests, or to hold the proposals for one hundred eighty (180) days before rendering a decision. Acceptance of any firm's response does not place the Town of East Hartford under any obligation to accept the lowest fee response. The Town reserves the right, after bids are opened, to share the bids and responses with all respondents and negotiate terms with one or more respondents based in part on the bids and responses of other respondents.

## **GENERAL TERMS AND CONDITIONS**

Any prospective respondents must be willing to adhere to the following conditions and must positively state their compliance with them in the proposal document.

1. Acceptance or Rejection by the Town of East Hartford - The Town of East Hartford reserves the right to accept and or reject any or all proposals submitted for consideration or to negotiate separately in any manner necessary to serve the best interests of the Town of East Hartford. Respondents whose proposals are not accepted shall be notified in writing by email, fax or letter.
2. Ownership of Proposals - All proposals submitted in response to this RFP are to be the sole property of the Town of East Hartford and subject to the provisions of Section 1-19 of the Connecticut General Statutes (re: Freedom of Information).
3. Ownership of Subsequent Products - Any product, whether acceptable or unacceptable, developed under an engagement awarded as a result of this RFP is to be the sole property of the Town of East Hartford unless stated otherwise in the RFP or engagement.
4. Timing and Sequence - Timing and sequence of events resulting from this RFP will ultimately be determined by the Town of East Hartford.
5. Town's Clerical Errors in Awards - The Town of East Hartford reserves the right to correct inaccurate awards resulting from its clerical errors.
6. Rejection of Qualified Proposals - Proposals are subject to rejection in whole or in part if they limit or modify any of the terms and conditions and/or specifications of the RFP.
7. Changes to Proposal - No additions or changes to the original proposal will be allowed by respondents after submittal.
8. Rights Reserved to the Town of East Hartford- The Town of East Hartford reserves the right to award in part, to reject any and all proposals in whole or in part, to waive technical defects, irregularities and omissions if, in its

judgment, the best interest of the Town will be served.

9. Questions - No oral interpretations shall be made to any firm as to the meaning of any of the engagement documents or to be effective to modify any of the provisions of the engagement documents. **Every request for an interpretation shall be made in writing, addressed and forwarded to Ms. Michelle Enman, Purchasing Agent, Town of East Hartford, 740 Main Street, East Hartford, Connecticut 06108. QUESTIONS MAY BE SENT VIA FAX TO # (860) 289-0831 or email to: menman@easthartfordct.gov**

To receive consideration, such questions shall be submitted in writing before the established date for receipt of proposals. Questions shall be of sufficient detail to enable the Purchasing Agent to determine the appropriate response.

The Purchasing Agent will arrange as addenda, which shall become part of the engagement, all questions received as above provided and the decision regarding each. Prior to the receipt of proposals, a copy of these addenda will be mailed, emailed or faxed to each of those known firms or individuals who have taken out the engagement documents.

Non-receipt of said addenda shall not excuse compliance with said addenda. It is the responsibility of each firm to determine whether any addenda have been issued and if so whether he/she has received a copy of each.

No alleged "verbal interpretation" shall be held valid. Any addenda issued during the proposal period shall supersede previous information.

10. Withdrawal of Proposals - Negligence on the part of the firm in preparing the proposal confers no right of withdrawal after the time fixed for the acceptance of the proposals.
11. Cost of Preparing Proposal - The Town shall not be responsible for any expenses incurred by the organization in preparing and submitting a proposal. All proposals shall provide a straight-forward, concise delineation of the firm's capabilities to satisfy the requirements of this request. Emphasis should be on completeness and clarity of content.
12. Definition of Terms - For the purpose of this proposal whenever the word "respondent" appears it shall refer to "firm" and whenever the word "firm" appears it shall refer to "respondent".
13. Affirmative Action - Demonstration of commitment to Affirmative Action by full compliance with the regulations of the Commission on Human Rights and Opportunities (CHRO).

## **INSURANCE REQUIREMENTS**

### **A CERTIFICATE OF INSURANCE WILL ONLY BE REQUIRED OF THE AWARDED BIDDER**

#### **INSURANCE INDEMNIFICATION CLAUSE**

The Town of East Hartford, CT is to be named as an “**additional insured**” and an additional insured policy endorsement must be submitted with the certificate of insurance and the nature of the project is to be stated on the certificate.

#### **INDEMNIFICATION**

**AGENCY** agrees to indemnify and hold the Town of East Hartford, CT harmless against and from any and all claims by or on behalf of any person arising from or in connection with:

A: Any act, error, omission, negligence or fault of **AGENCY** or any of its agents, servants, employees and sub-contractors.

B: Any accident, injury or damage whatsoever caused to any person occurring during the performance of this contract.

Further, the **AGENCY** agrees to indemnify and hold harmless the Town of East Hartford, CT against and from all reasonable costs, counsel fees, expenses and liabilities incurred in or with respect to any such claim and any action or proceeding brought thereon; and in any case any action or proceeding shall be brought against the contractor by reason of any such claim, contractor upon notice from the Town of East Hartford, CT agrees to resist and defend such action proceeding, unless **AGENCY** causes the same to be discharged and satisfied.

#### A. **GENERAL REQUIREMENTS**

The **AGENCY** shall be responsible for maintaining insurance coverage in force for the life of this contract of the kinds and adequate amounts to secure all of the **AGENCY** obligations under this contract with an insurance company(ies) with an AM Best Rating of A-VII or better licensed to write such insurance in the State of Connecticut and acceptable to the Town of East Hartford, CT

The insurer shall provide the Town of East Hartford, CT with **Certificates of Insurance signed by an authorized representative of the insurance AGENCY(ies)** prior to the performance of this contract describing the coverage and providing that the insurer shall give the Town of East Hartford, CT written notice at least thirty (30) days in advance of any termination, expiration, or any and all changes in coverage. Such insurance or renewals or replacements thereof shall remain in force during the **AGENCY** responsibility under this contracts.

The **AGENCY** at the **AGENCY’S** own cost and expense, shall procure and maintain all insurance required and shall name the Town of East Hartford, CT as Additional Insured on all contracts, except Workers’ Compensation and Professional Errors & Omissions coverage’s.

B. SPECIFIC REQUIREMENTS:

1) Workers' Compensation Insurance

The **AGENCY** shall provide Statutory Workers' Compensation Insurance, including Employer's Liability with Limits of:

\$100,000 Each Accident  
\$500,000 Disease, Policy Limit  
\$100,000 Disease, Each Employee

2) Commercial General Liability Insurance

The **AGENCY** shall carry Commercial General Liability Insurance (Insurance Services Officer Incorporated Form CG-0001 or equivalent). As per occurrence limit \$1,000,000 is required. The Aggregate Limit will be not less than \$2,000,000. Any deviations from the standard unendorsed form will be noted on the Certificate of Insurance.

3) Business Automobile Liability Insurance

The **AGENCY** shall carry Business Automobile Liability Insurance (Insurance Services Office Incorporated Form CA-00001 or equivalent). A per occurrence limit of \$1,000,000 is required. "Auto Auto" (symbol 1 or equivalent) is required. Any deviations from the standard unendorsed form will be noted on the Certificate of Insurance.

C. **OTHERS: PROFESSIONAL SERVICES – ARCHITECTS, ENGINEERS, ET AL.**

The **AGENCY** shall carry Errors & Omissions coverage in the amount \$1,000,000 per occurrence for all **professional services contracts only.**

The Town reserves the right to amend amounts of coverage required and type of coverage provided based on work or service to be performed.

D. SUBCONTRACTOR'S REQUIREMENTS:

The **AGENCY** shall require its subcontractors and independent contractors to carry the coverages set forth in section B and C above and will obtain appropriate Certificates of Insurance before the subcontractors and independent contractors are permitted to begin work.

The **AGENCY** shall require that the Town of East Hartford, CT be named as Additional Insured on all subcontractors and independent contractors insurance before permitted to begin work.

The **AGENCY** and all subcontractors and independent contractors and their insurers shall waive all rights of subrogation against the Town of East Hartford, CT, and its officers, agents, servants and employees for losses arising from work performed by each on this contract.



## TOWN OF EAST HARTFORD, CT.

### STANDARD INSTRUCTIONS FOR PROPOSAL

1. SEALED PROPOSALS WILL BE RECEIVED BY THE PURCHASING AGENT UNTIL THE DATE AND TIME ON THE TITLE SHEET. PROPOSALS RECEIVED LATER THAN THE DATE AND TIME SPECIFIED WILL NOT BE CONSIDERED AND WILL BE RETURNED UNOPENED. **PROPOSALS WILL NOT BE ACCEPTED VIA FAX OR E-MAIL.**
2. ALL PROPOSALS WILL BE OPENED AND RECORDED AND ARE SUBJECT TO PUBLIC INSPECTION. FIRMS MAY BE PRESENT OR BE REPRESENTED AT ALL OPENINGS.
3. MUNICIPALITIES ARE EXEMPT FROM ANY SALES, EXCISE OR FEDERAL TAXES. FEES MUST BE EXCLUSIVE OF TAXES AND WILL BE SO CONSTRUED.
4. THE TOWN OF EAST HARTFORD RESERVES THE RIGHT TO REJECT ANY OR ALL PROPOSALS OR ANY PART OF ANY OR ALL PROPOSALS AND TO WAIVE ANY INFORMALITY WHEN SUCH ACTION IS IN THE BEST INTEREST OF THE TOWN AND ALSO RESERVES THE RIGHT TO EXTEND AN AWARDED PROPOSAL BY MUTUAL CONSENT AND NEGOTIATE ANY TERMS, CONDITIONS AND PRICES IF IT IS IN THE BEST INTEREST OF THE TOWN.
5. FIRMS SHOULD FAMILIARIZE THEMSELVES WITH THE ITEMS AND/OR CONDITIONS SET FORTH IN THE RFP SPECIFICATIONS. FAILURE TO BE INFORMED WILL NOT BE ACCEPTED AS AN EXCUSE FROM FULFILLMENT OF THE REQUIREMENTS.
6. IN CASE OF AN ERROR IN THE EXTENSION OR ADDITION OF PRICES, THE UNIT PRICE WILL GOVERN. THE TOWN WILL NOT BE SUBJECT TO ANY PRICE INCREASES AFTER AN AWARD IF NOT PART OF THE ORIGINAL PROPOSAL TERMS.
7. FOR PROFESSIONAL SERVICES - A SELECTED TOWN COMMITTEE WILL EVALUATE ALL RESPONSES AND MAKE A RECOMMENDATION TO THE MAYOR. **IF DEEMED NECESSARY** BY THE COMMITTEE, AN INTERVIEW MAY BE REQUIRED AS PART OF THE SELECTION PROCESS.
8. PLEASE INCLUDE A CORPORATE RESOLUTION WITH YOUR SUBMITTAL. SAMPLE FORMATS ARE ATTACHED IN APPENDIX B.

## APPENDIX A

**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.)

History: P.A. 82-141 increased rate of interest applicable from date of sale to purchase when real estate previously sold for taxes by a municipality is purchased, as allowed, by the owner or other interested party within a period of one year following date of such sale for taxes, with rate of 15% per annum in effect for any such sale in period July 1, 1981 to June 30, 1982, inclusive, and 18% per annum for such sale occurring on or after July 1, 1982; P.A. 84-146 included a reference to posting of notice on a place other than a signpost; P.A. 95-228 divided the section into Subsecs., substantially revised existing provisions, and added provisions designated as Subsecs. (d), (f), (g) and (i), effective July 6, 1995, and applicable to tax sale notices posted, filed or published

on and after said date; P.A. 96-180 amended Subsec. (b) to make technical grammatical changes, effective June 3, 1996; P.A. 97-139 amended Subsec. (f) by changing the time for redemption from one year to six months or 60 days for property that was abandoned or meets conditions established in a local ordinance and amended Subsec. (i)(1) to authorize escrow amounts to pay costs on other property held by the taxpayer; P.A. 99-283 amended Subsec. (e) by replacing “one year” with “six months”, effective June 29, 1999; P.A. 02-103 made technical changes in Subsecs. (f) and (g).

Several collectors cannot join in one deed of lands sold by them severally. 2 R. 437. Under revision of 1821, notice to taxpayer before making distress unnecessary, and a demand of personal property before taking real estate unnecessary. 7 C. 505, see also 30 C. 401. Time within which deed should be executed. 7 C. 505. Demand not necessary to make tax due but a prerequisite of a levy. 30 C. 401. No equitable ground for reconveyance, where land legally assessed is sold under a void warrant, without indemnifying the purchaser. Id., 404. One whose duty requires him to pay a tax cannot be a purchaser of the property when sold for the tax. 46 C. 513; 48 C. 395. Collector must sell by metes and bounds unless tax debtor’s interest is an undivided one; and the sale must be conducted in the fairest manner. 47 C. 190. Levy for one tax will not justify sale for others. 87 C. 142. As to power of legislature to cure irregularities by validating act, see 126 C. 206.

Court held section does not violate due process. 46 CA 721. Re tax lien assessed on property on which FDIC held a security interest for 3 years, subsequent holder of fee interest is liable for property tax lien assessed for the 3-year period and immunity granted to FDIC under 12 USC 1825(b) does not extend to subsequent owner. 62 CA 586.

Subsec. (a):

Actions of tax collector to provide notice satisfied due process when, after tax sale notice that was sent to property owner of record by certified mail was returned as undeliverable, tax collector unsuccessfully attempted to locate another address or agent for owner and sent remaining notices to owner’s former attorney of record; tax collector was not required to send remaining notices to an unworkable address. 138 CA 1.

Subsec. (i):

Applicant for the proceeds under Subdiv. (1) need not be a holder in due course. 79 CA 384.

**APPENDIX B**

RESOLUTION FOR CORPORATIONS AND PROFESSIONAL CORPORATIONS  
(required)

(TO BE TYPED ON CORPORATION LETTERHEAD PAPER)

I \_\_\_\_\_, Secretary of \_\_\_\_\_  
(Name of Corporation's Secretary) (Legal name of Corporation)  
a Corporation duly organized and operating under the laws of \_\_\_\_\_ and  
(State)

Qualified and authorized to do business in the State of Connecticut, DO  
HEREBY CERTIFY that the following is a true, correct and accurate copy of a  
Resolution duly adopted at a meeting of the Board of Directors of such  
Corporation, duly convened and held on \_\_\_\_\_, at which meeting  
a duly constituted quorum of the Board of Directors was present and voted in  
favor of such Resolution. I further CERTIFY that such Resolution has not been  
modified, rescinded or revoked since the date on which it was enacted, and it is  
at present in full force and effect:

RESOLVED: That the following Officers of this Corporation, or any one  
them: \_\_\_\_\_

\_\_\_\_\_  
(Name and title of Officer or Officers)

is empowered to execute and deliver in the name and on behalf of this  
Corporation contracts, bids and other documents to the Town of East Hartford, State of  
Connecticut, and are further authorized to affix the Corporate Seal to such documents and to  
bind the Corporation to such contracts, bids and other documents.

IN WITNESS WHEREFORE, the undersigned has affixed his/her signature and the  
Corporate Seal of the Corporation, this \_\_\_\_\_ day of \_\_\_\_\_.

(Affix Corporate Seal Below)

\_\_\_\_\_  
(Typed name of Corporation's Secretary)

\_\_\_\_\_  
SIGNATURE OF SECRETARY

Resolution for Limited Liability Company (required)  
(TO BE TYPED ON LIMITED LIABILITY COMPANY LETTERHEAD PAPER)

The undersigned, all of the members [or, if applicable, the managing member] of  
\_\_\_\_\_  
(legal name of LLC)  
A Limited Liability Company duly organized and operating under the laws of  
\_\_\_\_\_and  
(State)  
qualified and authorized to do business in the State of Connecticut, DO

HEREBY CERTIFY that the following is a true, correct and accurate copy of a Resolution duly adopted at a meeting of the Members of such Limited Liability Company, duly convened and held on\_\_\_\_\_, at which meeting a duly constituted quorum of the voting Members was present and voted in favor of such Resolution. We further CERTIFY that such Resolution has not been modified, rescinded or revoked since the date on which it was enacted, and it is at present in full force and effect:

RESOLVED: That the following Members of this Limited Liability Company, or any one them: \_\_\_\_\_

\_\_\_\_\_  
(Name and title of Members)  
is empowered to execute and deliver in the name and on behalf of this Limited Liability Company, contracts bids and other documents to the Town of East Hartford, State of Connecticut, and are further authorized to seal to such documents and to bind the Limited Liability Company to such contracts, bids and other documents.

IN WITNESS WHEREFORE, the undersigned have executed this resolution, this \_\_\_\_\_ day of \_\_\_\_\_.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Have all necessary parties sign and indicate their name and title, such as member, managing member etc..

Resolution for Partnership (including Limited Partnership and Limited Liability Partnership)  
(required)

(TO BE TYPED ON PARTNERSHIP LETTERHEAD PAPER)

The undersigned, all of the partners (or, if a Limited Partnership, all of the general partners, or if a Limited Liability Partnership, all of the partners) of \_\_\_\_\_, a partnership (or, if applicable, a Limited Partnership or Limited Liability Partnership) duly organized and operating under the laws of \_\_\_\_\_ and qualified and authorized to do business in the State of Connecticut, DO HEREBY CERTIFY that the following is a true, correct and accurate copy of a Resolution duly adopted at a meeting of the voting partners of such partnership duly convened and held on \_\_\_\_\_, at which meeting a duly constituted quorum of the voting partners was present and voted in favor of such Resolution. We further CERTIFY that such Resolution has not been modified, rescinded or revoked since the date on which it was enacted, and it is at present in full force and effect:

RESOLVED: That the following partners, or any one of them: \_\_\_\_\_

\_\_\_\_\_  
(Name and title of Partners)

is empowered to execute and deliver in the name and on behalf of this partnership, contracts, bids and other documents to the Town of East Hartford, State of Connecticut, and are further authorized to seal to such documents and to bind the partnership to such contracts, bids and other documents.

IN WITNESS WHEREFORE, the undersigned have signed this resolution on, this \_\_\_\_\_ day of \_\_\_\_\_.

(day) (month and year)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Have all necessary partners sign and indicate their name and title, such as partner, general partner, etc.