

## **DUE DATES:**

July 1<sup>st</sup>

Real Estate – 1<sup>st</sup> half  
Real Estate – Under \$100  
Motor Vehicle – Regular  
Personal Property – All

The July bills are due July 1<sup>st</sup> and payable by August 1<sup>st</sup>. If August 1<sup>st</sup> falls on a Saturday or Sunday the due date is the first Monday in August. An U.S. postmark of August 1<sup>st</sup> or sooner will be honored.

January 1<sup>st</sup>

Real Estate – 2<sup>nd</sup> half  
Motor Vehicle – Supplemental

The January bills are due January 1<sup>st</sup> and payable by February 1<sup>st</sup>. If February 1<sup>st</sup> should fall on a Saturday or Sunday the bills become due the first Monday in February. An U.S. postmark of February 1<sup>st</sup> or sooner will be honored.

## **BILLING:**

The Tax Office will mail bills to the address provided by the Assessor's Office (Real Estate & Personal Property) or Department of Motor Vehicles (Motor Vehicle).

July bills are sent the last week in June.

January bills are sent mid December.

If you should have received a bill and have not please contact us and we will get you a duplicate.

We also mail delinquent statements three times a year. Intent to lien notices will be mailed every April.

**Failure to receive any of the above mailings does not negate the Tax and Interest/Lien that becomes due. It is the responsibility of the taxpayer to know they have taxable property.**

## **PAYMENT:**

Bills becoming due July 1<sup>st</sup> may not be paid prior to July 1<sup>st</sup>. After July 1<sup>st</sup>, bills becoming due January 1<sup>st</sup> may be paid before they actually become due in January.

Partial payments are accepted, interest must be charged monthly on any remaining principle due. The law states that partial payments must first be applied to the interest of the oldest obligation then to principle and finally liens or fees that may be due.

To obtain a release for DMV, payment must be made by cash, money order, or credit card. A personal check will be accepted with a three-week waiting period for a DMV release.

We accept the following forms of payment: Cash, personal check, money order, certified bank check, master card or visa (user fees will be absorbed by user of the credit card). Credit card payments can be made by telephone and online, we do not have the ability to make credit card payments in the office.

## **INTEREST:**

Interest is charged per Connecticut General Statute @ a rate of 1.5% from the due date or 18% annually. Interest is calculated on a monthly basis and is charged the first of each month. As with billing cycles U.S. postmark will be honored.

**The Tax Collector does not have the authority to waive, reduce or negotiate the interest due.**

## **MILL RATE**

The taxes are calculated by multiplying the Assessed Value by the Mill Rate (also called the Tax Rate). Example: 1000 (assessment) x .02846 (mill rate) = \$28.46 (tax bill). The Mill Rate is set by referendum usually in the middle of May.

## **COLLECTION:**

The tax office has a 98% collection rate on current taxes due. We aggressively collect delinquent taxes by consistently utilizing all tools at our disposal.

Our office works with the Department of Motor Vehicles and State Marshals for collection of Delinquent Motor Vehicles taxes. It is a legal requirement for the Tax Collector to report all motor vehicle delinquencies to the DMV on a regular basis.

Personal Property bills are enforced with liens and the issuance of warrants. The liens are filed with Secretary of States Office and are called UCC-1 Liens. This means the taxes take a priority in collection. The State Marshals also assist us with the collection of delinquent Personal Property bills.

Real Estate bills for the current Grand List are liened in May. Liening a property is a legal requirement to protect the town's interest in the taxes. When the bill is three years old or over \$5,000 we look at further action. We use an attorney to seek a foreclosure sale through judgement or to sell the liens at a tax sale. Our attorney will first attempt to set up a payment plan, which will pay the delinquent taxes within a two-year period.

Enforcement actions are not pleasant but a necessary function of our office. We encourage all taxpayers to keep us apprised and work with us to avoid enforcement action. After an account has been turned over for enforcement to either the Marshal or an attorney, they become an agent for the town and all payments must be made directly to that agent.