

Town of Roxbury, Connecticut

Tax Collection

Property Tax Collection Procedure

Taxes for the fiscal year are paid on the grand list of the prior October 1, and are due July 1 and January 1. Real estate and personal property taxes of \$100 or more are payable in two equal installments. Real estate and personal property taxes of less than \$100 are due in full July 1. Motor vehicle taxes are payable in one installment on July 1 with motor vehicle supplemental bills payable on January 1. Payments not received by August 1 and February 1 become delinquent, with interest charged at the rate of 1.5% per month from the original due date of the tax. In accordance with State law, the oldest outstanding tax on any specific property is collected first. Also, personal property and motor vehicle tax bills are paid prior to real estate bills unless directed otherwise in writing.

Checks that have been returned by the bank shall be subject to a thirty dollar (\$30.00) handling fee.

Collection Enforcement

Real Estate Taxes

The Tax Collector files liens every year in the month of May on all accounts having outstanding taxes. Liens remain in effect until all taxes, interest and fees are paid in full. Liens are subject to foreclosure, tax sale and sale/assignment to a third party for collection.

Building permits will not be issued on properties with outstanding taxes.

Personal Property Taxes

Uniform Commercial Code (UCC) liens will be filed with the Secretary of State against personal property on which there are outstanding taxes. Health Department Permits will be withheld or revoked from a business enterprise if any taxes become delinquent for a period of not less than one year.

Motor Vehicle Taxes

Per state statute, delinquent motor vehicle taxes are reported to the Connecticut Department of Motor Vehicles (DMV). The DMV will withhold registrations on all vehicles in your name until all taxes, interest and fees are paid in full. For an immediate clearance, payment must be paid with cash, money order, or bank check.

In addition to the above, delinquent accounts may be turned over to a State Marshal or a collection agency for collection.

Delinquent motor vehicle and personal property accounts are transferred to a suspense account when it is determined they are uncollectible at which time they cease to be carried as receivables (assets of the Town). Suspended accounts may be referred to a collection agency for collection. Per state statute, tax bills (even suspended accounts) remain payable for 15 years from the date first due and continue to accrue interest at the statutory rate of 18% per year.