

**ADD ON CHART FOR NEW BILLS FROM ASSESSOR (PRORATED BILLS ADDRESSED)**

<b><u>TAX TYPE</u></b>	<b><u>CURRENT YEAR BILLS</u></b>	<b><u>PRIOR YEAR BILLS</u></b>
<b><u>Motor Vehicle</u></b>		
Adds SS #12-57	*New bill to be mailed within 30 days from the date the collector receives the c/c	*New bill to be mailed within 30 days from the date the collector receives the c/c
SS #12-142	from the Assessor; you also pick the due date	from the Assessor; you also pick the due date
	*Taxpayer has 30 days to pay, then interest calculated from due date you picked	*Taxpayer has 30 days to pay, then interest calculated from due date you picked
<i>MV prorates all types SS #12-71c</i>	<i>Interest from original due date No reference to rebilling</i>	<i>Interest from original due date No reference to rebilling</i>
<b><u>Personal Property</u></b>		
General Adds - SS #12-57	*New bill to be mailed within 30 days from the date the collector receives the c/c	*New bill to be mailed within 30 days from the date the collector receives the c/c
SS #12-142	from the Assessor; you also pick the due date	from the Assessor; you also pick the due date
	*Taxpayer has 30 days to pay, then interest calculated from due date you picked	*Taxpayer has 30 days to pay, then interest calculated from due date you picked
Assessor Audit - added to Declaration	*New bill to be mailed within 30 days from the date the collector receives the c/c	<b>**** Bill with interest from grand list original due date</b>
SS #12-53 (f)	from the Assessor; you also pick the due date	*New bill to be mailed within 30 days from the date that the collector receives the c/c
	*Taxpayer has 30 days to pay, then interest calculated from due date you picked	from the Assessor
<b><u>Real Estate</u></b>		
New Construction pro-rate	*New bill to be mailed within 30 days from the date the collector receives the c/c	No reference to prior years
S.S. #12-53a (e)	from the Assessor; you also pick the due date	
Elderly Benefit - taken away	*New bill to be mailed within <b>10 days</b> from the date the collector receives the c/c	No reference to prior years
SS # Various	from the Assessor; you also pick the due date	
SS #12-129b & SS #12-170aa	*Taxpayer has 30 days to pay, then interest calculated from due date you picked	
Adds to Assessment (errors etc.)	*New bill to be mailed within 30 days from the date the collector receives the c/c	*New bill to be mailed within 30 days from the date the collector receives the c/c
SS # 12-57	from the Assessor; you also pick the due date	from the Assessor; you also pick the due date
SS #12-142	*Taxpayer has 30 days to pay, then interest calculated from due date you picked	*Taxpayer has 30 days to pay, then interest calculated from due date you picked
Tax exempt pro-rate	*New bill to be mailed within <b>10 days</b> from the date the collector receives the c/c	No reference to prior years
SS #12-81a	from the Assessor; you also pick the due date	
	*Taxpayer has 30 days to pay, then interest calculated from due date you picked	
<b>**For all add on bills follow this rule</b>	Billing date (aka due date) needs to be within 30 days of c/c; example c/c received on 1/11/2018, we have to set a bill due date within 30 days of that and then charge interest from that set billed due date. It could be a due date of 2/1/2018 with a delinquent date 30 days later.	Billing date (aka due date) needs to be within 30 days of c/c; example c/c received on 1/11/2018, we have to set a bill due date within 30 days of that and then charge interest from that set billed due date. It could be a due date of 2/1/2018 with a delinquent date 30 days later. <b>*** Exception PP add due to an Assessor PP Declaration audit only- see above.</b>
<b>Where the statutes make <u>No reference</u> CTx Policy is - Bill to be mailed within 30 days from the date that the collector receives the c/c from the Assessor</b>		
<b>Please review 12-146; Tax, when delinquent; interest. Also review 12-142 Installments; due date</b>		
<b>If you have any questions you should always check with your town attorney for their interpretation of the law.</b>		
		updated 3.19.2018