

# TAX COLLECTING Q&A :

## QUESTIONS FOR CTX AQUA TURF MEETING

November 18, 2021 11 am – 1 pm

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- 1. TAX COLLECTOR DEMANDS:** Should we send demands by registered / certified mail? If it is not a statutory requirement, is it a good practice? How do other collectors send their demands?

CGS 12-155 says regular mail, and that is all that is required.

In some instances, you may want to send demands by regular and by certified mail.

It is a good idea to have some type of proof that you sent the Demand. To this end, ensure your tax software has an activity log so the account history will show the date(s) you issued demands.

Alternatively, keep your own copy of the demand (electronic or paper copy) as proof that you generated and issued a demand.

Also, if the demand is mailed and returned by the post office, keep a file of all demands returned, to at least show you made the attempt.

Some tax collectors retain a paper copy of every single demand for each property included in a tax sale or foreclosure as proof that a demand had previously been issued even before enforcement was begun. If you do this, you can give those copies to the attorney doing your sale or foreclosure.

## 2. ENFORCEMENT

- a. Review the process of **bank executions** being done by the tax collector personally, without using a marshal.

Simply bring the execution and exemption forms directly to the bank. There is a blank form at end of this packet.

There is also directions under the “Resources” tab, under “Previous Trainings” on the CTx website. A detailed instruction manual was created by Launa Goslee, and she has one if anyone is interested. This manual is for QDS only as that is the software she uses but can be changed to any other software specific details as well.

- b. Review the process of **wage executions** being done by the tax collector personally, without using a marshal. What are the forms; how do you fill them out; do you need court permission; what are all the steps we need to take.

Simply bring the execution and exemption forms directly to the employer.

- c. Since legislation changed with banks allowing for the first \$1,000 in a bank account to be untouched through the bank levy process, our office is seeking other means of collecting delinquent MV and PP accounts. Do you have any suggestions on searching for taxpayers' employment information for executing a wage garnishment?

Same procedure as bank executions. The bank is the entity to stop the execution based on the taxpayer's bank balance, not the tax collector/marshal/constable serving the warrant.

- d. Do you have suggestions on how to obtain EIN numbers for businesses for accounts to process bank levies better? We get most individual taxpayers' social security numbers, but business EIN numbers are not always available. Can we research a way to partner with the DRS or IRS to obtain those?

This would be a legislative agenda item to seek a change in policy. Nothing on the horizon at this time.

- e. Can a town take rent payments for back taxes? How do we do this?

The procedure is rare, but it's explained at CGS 12-163a: Assignment of rents. Speak with your town attorney about it.

You can also process a property execution of rent (rent garnishment) using a marshal or constable. Issue an Alias Tax Warrant to your marshal or constable and they can seize rent. SS 12-155(b)

- f. Warrant deadline in QDS system. Do warrants have to have a deadline? Is it statutory? If a marshal is successfully getting monthly payments, why would we have a deadline and close the warrant?

CGS 12-162(c): Any officer serving an alias tax warrant pursuant to this section shall make return to the collector of such officer's actions thereon within ten days of the completion of such service.... Any officer unable to serve such warrant shall, within **sixty** days after the date of issuance, return such warrant to the collector and in writing state the reason it was not served.

There is no statute which prohibits a marshal who succeeds in serving a warrant from continuing to collect monthly payments indefinitely, as long as the tax collector consents. The tax collector just might need to update the interest on the warrant for the marshal/constable.

3. When do you send **DELINQUENT NOTICES**? We are a semiannual town and send ours in August and February and I'm curious if other towns do as well.

Every town is different. You can do this monthly, or during specific months. This is an internal policy. Number of collection months may affect the months you send notices as well.

4. If a taxpayer owes **BACK TAXES** but they put a notation on their check saying they intend to pay the current GL only, how do we handle this? Would we follow the statute that states pay back taxes off first, or do we need to pay current as they requested in writing?

Ignore the notation. CGS 12-144b: "The municipality shall not be bound by any notation on or accompanying a payment that purports to be payment in full, proposes to waive any rights or powers of the municipality, directs application of the payment in any manner that contradicts any applicable statute or ordinance or is otherwise contrary to law."

Please note there are a couple of reasons in the statute where you can pay the current installment and not the back. 1. If there is a litigation pending between the municipality and the party liable for the oldest outstanding tax on such property. Check with your assessor for any accounts in court. 2. A third party check via a contract. i.e., an escrow check.

5. Does the Tax Collector have the authority to accept a bid less than the total amount due at a **TAX SALE** or does the authority have to be given to the Tax Collector by the Town Council?

The tax collector by statute has the right to set the rules of the sale. It depends on what the town wants to do. If you don't get a bid for what is due, you have three options: 1/ adjourn the sale on that property and try again at a later sale; 2/ accept lower bids; or 3/ take ownership of the property. If you suspect you may be faced with this situation going into a sale, you should speak with your administration and your assessor ahead of time to try to ascertain the value of the property, find out about any potential issues (for example, contamination) that might make it undesirable for the town to own, and to get a feel for whether or not the town wants to take ownership or not. Act accordingly.

## 6. LIENS

- a. Do we file a lien when there is a house fire, even if they are paid in full or current? Also, we had a house break in half and slide down the hill to the lake. Should I file a lien even though it was not a fire, or is there something else I should do?

Don't file a continuing lien certificate against property that is fully current.

If the town incurs demolition or "make safe" costs on a property, enforce collection under 12-169b (without a paper lien).

- b. Can we put a lien on a taxpayer's real estate if they owe back taxes on their business in that tax town? Can we do the same for their delinquent taxes on vehicles? If so, how many towns do this?

No, it is not legal to record a lien against real estate for taxes assessed on something else. But, you can levy on it by warrant to do a tax sale for any other tax owed by the same owner, under the authority of CGS 12-155.

- c. How quickly must we release a real estate lien following payment?

There is no law that specifies the time period, other than to do it with "reasonable promptness."

Be aware of payments made with a check, and how quickly you might release the lien. If you release the lien too soon, and the check is returned unpaid or is cancelled by the taxpayer, you might not be able to re-file the continuing lien within two years of the due date of the tax.

## 7. UCC LIENS

- a. Personal property: how can we pursue enforcement when the taxpayer is still in business, but basically just refuses to pay the tax? Usually this is a home business with no license requirements.
- b. When a license is required: Business A (which never filed a declaration) leaves a site and leaves behind unpaid personal property taxes. Business B then wants to open in the same spot. However, we are unable to hold up Business B? Correct?

Record your UCC-1 (PP lien) with the Secretary of the State (SOTS), not (just) on the municipal land records.

Other options: bank levies; wage garnishments; add the delinquent PP tax to RE foreclosure or tax sale; offset from town contracts; offset from overpayment refunds; do a separate foreclosure of the business equipment itself.

Per SS 12-146a (withholding or revocation of municipal or district health permits) & 12-146b (withholding of municipal payments): you can enforce collection of any taxes owned by a business as long as the taxes have been delinquent for at least one year.

- c. What is the specific language that either Adam Cohen or the person in Concord has recommended we use when filing a UCC-1 lien?

Describe the taxed items, and then add *“plus all additions, replacements and substitutions thereof and thereto, and all proceeds of all of the foregoing.”*

- d. When terminating a UCC-1 lien, one part says ‘Would you like to add filer reference data?’ What should we put, if anything, in that box?

Not necessary. You can always put in the grand list and / or the bill number for your records.

- e. Can a tax collector file a UCC lien for one particular delinquent personal property account, are we obligated to file UCC liens for all accounts? Can we set our own criteria, or must it be across the board?

Not obligated to do for all; but setting neutral criteria for when you do is a good idea. For example: set a dollar amount threshold or number of years in arrears threshold (or both).

- f. Ideas on collecting from businesses: Review of forms (UCC – 1 liens) for Concord; actually filling one out, especially on the new site. (“Concord for Dummies”)

Please see the PowerPoint from the March 2021 Aqua Turf on the “Resources” page on the CTx website under “Previous Trainings.”

- g. How to use new CONCORD site.

Please see answer above. You can also contact Chris Drake at CONCORD [chris.drake@ct.gov](mailto:chris.drake@ct.gov) and copy Naveen Alphonse: [Naveen.Alphonse@deloitte.com](mailto:Naveen.Alphonse@deloitte.com)

- h. LLCs that are not registered in CT: How to find them? Non-legitimate LLCs; How to deal with growing numbers of LLCs and conflicts. It is difficult to collect on LLCs.

Every state has an equivalent of CONCORD, which you can find by searching the state’s name followed by “secretary of state business lookup.”

PP collection is difficult and again could be the topic for an entire workshop / session at the CTx conference or elsewhere.

- i. When we file UCC-1 liens, are we allowed to add a fee onto every lien we file? I went before the Board of Selectmen and got it approved.

No statute says this. Atty Cohen advises against doing so unless your town adopts an ordinance specifying the fee.

- j. How do you fill a UCC lien when the business has never filed a PP declaration? The Assessor added them to the G/L, created a property value, and added the 25% penalty. They don’t seem to have a location (bills are returned by the PO). What are we “attaching”?

You have to use generic language, unless you determine the location and send somebody out to physically inspect the property and provide more specific information.

## 8. REFUNDS

- a. What is the correct procedure for calculating and processing interest on a refund that was caused from a C of C adjustment? Usually, it is just a tax amount that is shown as a credit on the person's account that needs to be refunded. How do you correctly calculate the interest? If you are on QDS how does this amount get put into the system?

Interest paid is refunded accordingly (see example below). The town keeps the refund if it is not applied for in the allowed time period. See the time periods below in red in 12-129; in yellow 12-128 for veterans. CGS 12-126 has no time limit mentioned for these types of refunds.

**Sec. 12-129. Refund of excess payments.** Any person, firm or corporation who pays any property tax in excess of the principal of such tax as entered in the rate book of the tax collector and covered by his warrant therein, or in excess of the legal interest, penalty or fees pertaining to such tax, or who pays a tax from which the payor is by statute exempt and entitled to an abatement, or who, by reason of a clerical error on the part of the assessor or board of assessment appeals, pays a tax in excess of that which should have been assessed against his property, or who is entitled to a refund because of the issuance of a certificate of correction, may make application in writing to the collector of taxes for the refund of such amount. Such application shall be delivered or postmarked by the later of (1) three years from the date such tax was due, (2) such extended deadline as the municipality may, by ordinance, establish, or (3) ninety days after the deletion of any item of tax assessment by a final court order or pursuant to subdivision (3) of subsection (c) of section 12-53 or section 12-113. Such application shall contain a recital of the facts and shall state the amount of the refund requested. The collector shall, after examination of such application, refer the same, with his recommendations thereon, to the board of selectmen in a town or to the corresponding authority in any other municipality, and shall certify to the amount of refund, if any, to which the applicant is entitled. The existence of another tax delinquency or other debt owed by the same person, firm or corporation shall be sufficient grounds for denying the application. Upon receipt of such application and certification, the selectmen or such other authority shall draw an order upon the treasurer in favor of such applicant for the amount of refund so certified. Any action taken by such selectmen or such other authority shall be a matter of record, and the tax collector shall be notified in writing of such action. Upon receipt of notice of such action, the collector shall make in his rate book a notation which will date, describe and identify each such transaction. Each tax collector shall, at the end of each fiscal year, prepare a statement showing the amount of each such refund, to whom made and the reason therefor. Such statement shall be published in the annual report of the municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. Any payment for which no timely application is made or granted under this section shall permanently remain the property of the municipality. Nothing in this section shall be construed to allow a refund based upon an error of judgment by the assessors. Notwithstanding the provisions of this section, the legislative body of a municipality may, by ordinance, authorize the tax collector to retain payments in excess of the amount due provided the amount of the excess payment is less than five dollars.

**Example of Refunding Interest** -2016 MV bill prorated

Date	Tax	Interest (13.5%)	Fees	Total
3-14-18 paid	115.41	15.58	5.00	135.99
8-15-18 prorate	-76.99			
Correct amount that should have been paid	38.42	5.19	5.00	48.61
Refunded	76.99	10.39	0	87.38

- b. What is the process for credit balances on accounts when we are unable to locate a taxpayer for a signature on a refund? After several attempts to obtain a signature, and no forwarding address for the taxpayer, is there a time requirement to hold onto these credits? Is the credit balance eventually turned over to the town?

After the three-year deadline to claim refunds expires, the town just keeps the money permanently per CGS 12-129. **Except if the refund is due to a veteran or family member and certain other instances see 12.129 above (if the municipality extends the time period by ordinance, or if it's extended due to court order, PP audits, BAA, etc.)**

**Sec. 12-128. Refund of tax erroneously collected from veterans and relatives.** The amount of any tax which has been collected erroneously from any person who has served in the Army, Navy, Marine Corps, Coast Guard or Air Force of the United States, or from his relative, as specified in section 12-81, may be recovered from the municipality to which the same has been paid at any time **within six years from the date of such payment upon presentation of a claim therefor to the collector of taxes.** The collector shall examine such claim and, upon finding the claimant entitled thereto, shall certify to that effect to the selectmen of such town or other proper official of such municipality. Upon receipt of such certification, the selectmen or other proper official shall draw an order upon the treasurer in favor of such claimant for the amount, without interest, to which such claimant is entitled. Any payment for which no timely application is made or granted under this section shall be the property of the municipality.

- c. Accounts removed by C/C and sent to another town, but are beyond the time period of three years from the due date of the bill to apply for a refund. How is this handled? Has the statute been changed? They will now owe another town, but cannot receive a refund for what's been paid?

No. This statute hasn't changed. They ARE entitled to a refund. **No time limit: see below.**

**Sec. 12-126. Abatement or refund of tax on tangible personal property assessed in more than one municipality.** If any tangible personal property is assessed in **more than one municipality in any assessment year**, upon payment of the tax in the municipality in which such property is subject to property tax for such assessment year in accordance with sections 12-43, 12-59 or 12-71, the tax in the other municipality or municipalities shall be removed from the rate book by means of a certificate of error issued by the assessor or board of assessors. **If such tax has been paid to a municipality in which such property is not subject to property tax** for such assessment year in

accordance with said sections 12-43, 12-59 or 12-71, the amount thereof shall be refunded to the taxpayer upon written application therefor to the tax collector. Such application shall contain a recital of the facts, and the collector shall, after examination thereof, refer the same, with his recommendation thereon, to the board of selectmen in the case of a town or to the corresponding authority in any other municipality, and shall certify to the amount of refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall draw an order upon the treasurer in favor of such applicant for such amount without interest.

- d. The city/town acquires a parcel or parcels. A request is made for refund of the “excess” taxes paid from the original owner.

This would be discussed prior to the closing, and should be one of the terms specified in the purchase of the property.

- e. Credit balances in excess of \$5.00 that are beyond the time frame allowable to be refunded: Please explain the process of escheating these funds to the State. We have an ordinance to keep amounts under \$5.00.

Don't pursue escheat. The excess money becomes town property after three years per CGS 12-129.

- f. When an overpayment from an escrow company/ attorney results in an overpayment on the account, what is the best way to decipher who should receive the refund? We have always returned the check to the person/entity who made the last payment. Is this appropriate?

The statute (CGS 12-129) assumes someone has requested the refund, so that is who would receive the money. You are not allowed to refund money without a request. When you discover an overpayment made in ‘error’ as you are describing, I would still get the entity to apply in writing for the refund, and then handle it on a case-by-case basis as to what should have happened.

This refund could be considered not a true overpayment of the ratebook amount. See SS 7-148 (Municipal Powers) to come up with criteria to address these refunds.

**9. BAD CHECKS-** Have tax collectors ever held the check for a few days and redeposited it? In my case it did go through the second time.

This is optional. There is no law specifying one way or the other.

CGS 52-565a: Liability of drawer for dishonored check

- a. Does this apply to only physical checks? Does it also apply to electronic checks (ACH payments using routing and account number)?

The statute is not clear about whether it applies to electronic checks, but it probably does.

- b. Statute mentions an affidavit of service by mail, notice that must be sent...do we also have to file with the local police department? Looking at the police website and information they have their own procedure for dishonored checks.

No, you don't have to contact the local police department, but you can.

- c. Bad check fee up to \$20... is this ever looked at? Increased? Currently banking institutions charge a higher fee, and may not cover the cost incurred by the town or city. In some cases the town or city may not get a “hard” charge.

The \$20 fee cap has not kept pace with bank penalties, but some towns use CGS 12-140 to charge the difference. Possibly have a conversation with your bank/finance office to have these fees more aligned with the statutory limit.

Note, you cannot charge any fee if it was due to a stop payment; if the check was stolen; or if the drawer of the check has raised reasonable defense with respect to the validity of the underlying debt. See SS 52-565a(i).

**Sec. 53a-128. Issuing a bad check. Penalties.** (a) A person is guilty of issuing a bad check when: (1) As a drawer or representative drawer, he issues a check knowing that he or his principal, as the case may be, does not then have sufficient funds with the drawee to cover it, and (A) he intends or believes at the time of issuance that payment will be refused by the drawee upon presentation, and (B) payment is refused by the drawee upon presentation; or (2) he passes a check knowing that the drawer thereof does not then have sufficient funds with the drawee to cover it, and (A) he intends or believes at the time the check is passed that payment will be refused by the drawee upon presentation, and (B) payment is refused by the drawee upon presentation.

(b) For the purposes of this section, an issuer is presumed to know that the check or order, other than a postdated check or order, would not be paid, if: (1) The issuer had no account with the drawee at the time the check or order was issued; or (2) payment was refused by the drawee for insufficient funds upon presentation within thirty days after issue and the issuer failed to **make good within eight days after receiving notice of such refusal**. For the purposes of this subsection, an issuer is presumed to have received notice of such refusal if the drawee or payee provides proof of mailing such notice by certified mail, return receipt requested, to the issuer at his last-known address.

(c) Issuing a bad check is: (1) A class D felony if the amount of the check was more than two thousand dollars; (2) a class A misdemeanor if the amount of the check was more than one thousand dollars but not more than two thousand dollars; (3) a class B misdemeanor if the amount of the check was more than five hundred dollars but not more than one thousand dollars; or (4) a class C misdemeanor if the amount of the check was five hundred dollars or less.

## 10. FINANCE / BALANCING / SMALL BALANCES / CASH PAYMENTS

- a. Looking for improving and maybe simplifying the way I balance for myself and the Finance department and auditors. Are there any “standard” ways to do this, how do other towns do theirs? Does anyone have a template to follow? Any suggestions are welcome.

There is no standard “way” or template. In the multiple towns I’ve worked in, I have balanced every single account one by one with Finance personnel on a monthly basis; I have balanced with Finance on a quarterly to yearly basis when our figures provided on a regular basis do not match initially. I have also used a Financial Interface that connects my tax software to Munis, and would require balancing only in the instance that we are not in balance. It really comes down to what works best for you and what your Finance Department prefers.

- b. Penny balances?

I leave these as an outstanding balance on the account, but do not pursue collections if the remaining principal balance is less than \$2.00. They eventually get written off. Per SS 12-144c, you can create an action by your legislative body to waive any property tax due less than \$25.

- c. How do tax collectors “write off” small balances? Or, do they? How to reconcile between finance/accounting and the tax office?

Your tax software should have a function in the system that allows you to accomplish this.

- d. Ordinance? Statute? Procedure?

You also should keep track of all your write offs each time you do this: at the beginning of the fiscal year (small balances, amounts that it does not make sense to bill); and at the end of the year, or monthly (small balances that were left unpaid). Save this information for the auditors. Legally, as a tax collector, it is not up to us to determine how much of a bill we can collect or not. Our job is to collect the entire levy as presented in the rate bill annually. It is also our job, however, to educate the powers that be to utilize the statutes. We must handle these small initial bills or balances due with a policy in place approved by the legislative body as stated above.

- e. I would like to know how other towns handle small balances...check off by 15 cents...75 cents ...\$1.50? What is the criteria people use? How often do they write off small balances? How do you avoid holding people up at DMV for such a small balance? How do you prevent interest from accruing on such small balances if you do not do a monthly “write off small balances”?

See question #13(d) about write off small balances.

- f. If we have small MV credits caused by C/Cs: what is permitted for applying the balance to other open bills for the same taxpayer? If they have open bills that are more than the credit amount, can we apply the money to the open bill? What type of paperwork should we keep?

Per CGS 12-129, a municipality can create an ordinance to retain any excess payment less than \$5.00. (See the last sentence of the statute below).

If this ordinance is in place, all those excess payments will remain with the municipality automatically, and are not intended to be credited to the taxpayer.

If the credit is \$5 or greater, and you want to apply it to another account of the taxpayer, you have the taxpayer request the refund but then “deny” the issuance of a check and basically process it as a transfer to another debt owed by the taxpayer. You “deny” issuance of the refund to them in a paper check form, but you credit their other account for that amount.

**Sec. 12-129. Refund of excess payments.** Any person, firm or corporation who pays any property tax in excess of the principal of such tax as entered in the rate book of the tax collector and covered by his warrant therein, or in excess of the legal interest, penalty or fees pertaining to such tax, or who pays a tax from which the payor is by statute exempt and entitled to an abatement, or who, by reason of a clerical error on the part of the assessor or board of assessment appeals, pays a tax in excess of that which should have been assessed against his property, or who is entitled to a refund because of the issuance of a certificate of correction, may make application in writing to the collector of taxes for the refund of such amount..... The existence of another tax delinquency or other debt owed by the same person, firm or corporation shall be sufficient grounds for denying the application..... Notwithstanding the provisions of this section, the legislative body of a municipality may, by ordinance, authorize the tax collector

to retain payments in excess of the amount due provided the amount of the excess payment is less than five dollars.

- g. I am often surprised at how many people still choose to pay in cash, even large sums. It can take a fair amount of time to carefully count, double count, return change, and provide validated receipts. I tried hard, especially last year when the pandemic was raging to limit our acceptance of currency, but this proposal went nowhere. Can a tax collector's office refuse to take cash payments?

There is no federal or state law which obligates you to accept cash payments. CGS 12-146 is only about delinquent taxes; CGS 7-148(c)(2)(B) says the town can otherwise regulate the mode of tax collections. Unless your town's charter, ordinances, or other policies say otherwise, the tax collector can announce that cash payments will not be accepted due to the COVID-19 situation, for security purposes, or for any other reason. It is strongly recommended you coordinate this decision with your Administration first, just so everyone is on the same page.

- h. If a check is unsigned, we have always tried to contact the taxpayer to have them come in and sign it, or else we return it to the taxpayer. Can we use "return to maker" or some other stamp to deposit an unsigned check?

No. Never alter someone's check. Tax collectors have gotten in trouble for this.

## 11. BANKRUPTCY

- a. If you have filed a UCC-1 lien on a business with an outstanding taxes, and then those taxes get discharged in bankruptcy, are we required to file a UCC 3? If so, do we wait until the bankruptcy court has granted the discharge, or do we file the UCC 3 when we receive notification that bankruptcy was filed? Does the answer depend on the Chapter of bankruptcy filed, and if so, what are the differences?

Do not file a UCC-3 until it normally times out. The lien survives the discharge.

- b. Bankruptcy – filing online? Could use guidance on how to do this and follow up on accounts.

Register with PACER, and utilize their online resources. <https://pcl.uscourts.gov/pcl/index.jsf>

- c. I have a large delinquent real estate account. The property is owned by 8 people. One has declared bankruptcy. Can I still go after the remaining 7 for the full amount owed, or do I have to divide it?

The automatic stay protects certain unlisted people related to the debtor in Chapter 13 cases, but not in Chapter 7 cases. Get your Town Attorney involved, because the laws are complicated and fact-specific.

- d. If possible, I would like to know more about navigating the PACER website.

This is a separate workshop (Bankruptcy and PACER) – stay tuned. (More time needed.)

## 12. COLLECTION AGENCY

- a. Do I need to get permission from Town Council or anyone else in town before giving accounts over to a collection agency?

There is no State Statute on this. It is an internal procedure. There might be something in your municipal charter or ordinances about who has the authority to sign contracts on behalf of the

town. Consult with your town attorney. Your town attorney should review any contract before you sign it.

- b. It's been a while since we used a collection agency. I would like recommendations of who collectors are using, what we should look for, types of agreements, how long do we give them, etc. I have been undecided about what to do.

Vendors are at the CTx March Conference that you can speak with. You can also reach out to other collectors for advice.

- c. How are collection agencies working out for the towns? It almost seems like we are collecting more than they are and paying them more than they are collecting for us. Just curious!

If you have a Purchasing Department, have them put together an RFQ (Request for Qualifications) to get information from as many collection agencies as possible. Retrieve a sample RFQ from another tax office to provide a basis for what your purchasing department needs. Typically an RFQ will require the applicants to provide references. This will allow you to reach out to those towns for feedback. In the absence of a Purchasing Department, reach out to either your county or CTx as a whole to request that towns send recommended collection agencies and feedback.

- d. Many of our older or out of state uncollected motor vehicle accounts are sent to a collection agency after exercising our due diligence within the office. I have spoken with many people who cannot come up with the proof they need to get bills deleted/adjusted because they don't have access to proper paperwork. Could we consider contacting Carfax and try to negotiate a contract which would allow us to access their records for a yearly fee? This might help lower what is owed based on disposition or out of state registrations.

Legally, the responsibility falls on the taxpayer to present documentation to substantiate deleting and adjusting. CTx as a whole is hesitant to establish a program that eliminates the taxpayer's liability. It's also arguable that this would be more an assessor issue than a collector issue.

### 13. MAIL

- a. Attached is a legal ruling that I use regarding undeliverable mail. Is this still a good source of information, or has anything changed?

"It is clear from the Statutes of the State of Connecticut that whether or not a taxpayer receives a bill for his taxes is irrelevant to the issue. As a matter of law, the taxpayer became liable to the Town for the tax installment due and payable on July 1st. That liability is neither created by nor dependent upon receipt of a tax bill. Therefore, the failure to receive such bill does not relieve the taxpayer of the requirement to pay the statutory required interest on his late payment. A demand (bill) by the Collector is not necessary to make the property tax due; it is not a condition precedent to the duty of the taxpayer to pay (Goddard vs. Town of Seymour, 1!62, 30 Conn.304). The duty rests with the taxpayer to pay, not with the Collector to demand. As a matter of law, the interest which became due after August 1st became a part of the tax due. The Collector is required as a matter of law to apply the amount paid first to the statutory interest and last to principal; he has no discretion in the matter."

Yes, this is still the law.

- b. Do I need to save envelopes for mailed payments? If yes, do I have to save EVERY envelope we receive by mail or that is placed in the drop box? Do I save and destroy them along with their correspondence according to retention schedules?

Save postmarks. If you choose to use a drop box you should have some way of keeping track of when you received the payments. But again, that is one of the limitations of using a drop box and one of the RISKS involved – your word against theirs. If you choose to use one, figure out a way to mitigate that risk, or decide not to use one.

Dropped off payments are payments and are subject to the same records retention rules as any other payment / receipt that you process.

**14.** Regarding **ON-LINE PAYMENTS**, what is used as a "postmark" or payment date?

The date the payment occurred, but only if the online system is one the municipality has control over. CGS 12-146: “No tax or installment thereof shall be construed to be delinquent under the provisions of this section if (A) such tax or installment was paid through a municipal electronic payment service within the time allowed by statute for payment of such tax or installment...”

**15.** Refer to the attached notification of **PRORATED ASSESSMENT**. The bill for the prorated taxes on this account which amounted to \$1,761.84 per installment was billed on 9/1/2021 with the first installment due by 9/30/21 and then 2nd installment due by 2/1/2022. The property sold on 8/23/21. Question: how should the bill be prorated between seller and buyer?

Sec. 12-152. Tax on portion of property assessed as a whole. The assessors of any town in which property is located, a portion of which has been conveyed since the date of its **assessment**, shall, upon request of the owner of such portion, place a valuation thereon, and the tax collector shall, upon demand of such owner, compute the amount of the tax due on such portion and accept payment of such amount from such owner, and such portion shall be free from any lien filed against the property of which it was a portion at the time of the assessment and the tax collector shall note the payment of such tax upon the record of any such lien.

The grand list must reflect property status and ownership AS OF 10/1 of the assessment year. When a parcel is split AFTER the assessment date, the Assessor SHALL provide individual, separate assessments for the newly separate parcels IF an owner makes such a request. The grand list will still reflect ONE bill, the tax billing system will still reflect ONE bill, but in a file, the Assessor shall calculate the split and share that information with the Tax Collector, to determine how much of the total assessment each separate owner is responsible for.

The only responsibility of the tax collector is to apply the mill rate to each separate assessment to determine the tax dollars that are due from each party. When payments come through the tax collector's office, a payment notation should be made detailing WHICH PARTY made such payment(s). The sum of the individual payments made should equal the total tax bill due.

Any way they choose. See CGS 12-70.

CGS 12-152: Tax on portion of property assessed as a whole.

- a. Does this go by Grand List date? Currently if parcels are split, the Assessor's practice has been to wait until 10/1 of the following year to create and owners may have a dispute on who owes the property tax bill.
- b. For example, on 10/2, 1 parcel of land was split into 2, and 2 houses were put up. Until the following Grand List, then they will each get a separate tax bill, but for the current Grand List there is only 1 bill (and possibly a pro-rate).

- c. The Tax Collector gets questions from the property owners about how to handle, and who pays. I present them with the current bills and refer them to an Assessor to review. Does CGS 12-152 mean separate bills/assessments/etc. legally have to be created?

CGS 12-152 only applies to the GL year in which the division occurs. Prior years are unchanged, and future years are assessed separately for the new owners.

## 16. SEWER ASSESSMENTS

- a. I came across an old **sewer assessment** on a property that is now owned by the town (actually 2 property assessments). Is the town exempt for sewer assessments? I know they are not exempt for usage. Also, the town foreclosed on properties and never resold most of them. They are put on suspense, but I am carrying large open balances that I don't think will ever be paid. Is there any other way to handle all these properties that the town owns?

The Town cannot enforce against itself. A property that is town-owned is exempt from tax and utility levies.

The town / city is liable for sewer use or utility charges that are levied by a separate authority such as a WPCA. This WPCA are their own municipality according to the definition of municipalities.

- b. Water or sewer assessments: what steps do other towns take to collect? I have been the tax collector here for a little over a year and have previous experience in another municipality, but we did not collect water or sewer assessments.

Sewer, sidewalk, and other assessments are collectible like taxes. You can make demand and then proceed to collect them at a tax sale. Make sure your liens are filed properly. (They should be secured by liens.) This would be a good subject for a separate class or workshop perhaps at the CTx conference or at a county meeting.

## 17. DEFERRED COLLECTION CGS 12-174:

- a. Can this statute be reviewed? Is there a step-by-step process on how this would be handled? Paperwork? Does any municipality currently use this? Criteria?

Many towns offer a tax deferral as a local option tax relief program, either instead of , or in addition to, a credit program. There are limits to what can be deferred. The program would have to be adopted by the legislative body of the town. If your town is interested in doing this you should get as much information as you can from other towns, perhaps in your county, that do tax deferral.

Policy-wise, a deferral is sometimes considered preferable to a straight tax credit from the standpoint of the municipality, because with a deferral, the town does stand to get the money back at some point in the future, unless the deferral lasts long enough to surpass the value of the property. Liens for deferred taxes are not subject to the fifteen year statutory limit, and are indefinite in duration. The criteria will be whatever the town decides (income based, age and / or disability based, etc.)

Taxpayers themselves are sometimes more reluctant to pursue deferral as a relief mechanism because they prefer a straight credit that comes off the top of their bill. A credit does not ever have to be repaid, and does not involve a lien against their property. These taxpayers are more concerned about leaving their property “free and clear” to their heirs, and the idea of the lien scares them away from the deferral.

Deferral is more difficult to administer than a straight credit. With the deferral, the interest rate is usually tied to the rate at which the town last borrowed money, so you have to check with your finance department every year to get the interest rate, and then program that into your system for your deferred accounts that year.

The deferral usually terminates when the taxpayer passes away (when the last surviving qualified owner passes away) or when the taxpayer sells the property. At that point there is a number of days after which the town needs to be paid, in full. All these details are specified in the local ordinance that establishes the deferral program, and should be carefully thought out ahead of time. See what other towns do, and proceed accordingly.

**Sec. 12-174. Deferred collection.** Any person, as owner in whole or in part of, or fiduciary having control of, or interest in, any real estate, may file with the tax collector, at any time within ninety days from the date when the first installment of a tax, or the whole tax in case installments are not authorized, has become due, and within thirty days from the date when the second or any succeeding installment of a tax, all previous installments of which have been paid, has become due, an affidavit showing in detail the existence of unusual financial or other circumstances which justify deferring collection of the tax laid upon such real estate. On receipt of such affidavit, which shall request that the collection of such tax be deferred, the tax collector shall, with the tax collector's recommendations thereon, refer the same to the selectmen if a town not consolidated with a city or borough, to the common council or mayor and board of aldermen if a city, to the warden and burgesses if a borough or to the governing board if any other municipality, for authority to continue the lien securing such tax for a period not exceeding fifteen years. If action granting such authority is taken within sixty days from the receipt thereof, but not otherwise, the tax collector shall make out and file, within the first year after the first installment of the tax, or the whole tax in case installment payments are not authorized, has become due, a certificate containing the information required in section 12-173, and the town clerk shall record such certificate; provided, (1) the tax collector shall notify the owner of such real estate of the intent to file a lien by mail not later than fifteen days prior to the filing of such lien, and (2) if such affidavit is approved with respect to any installment, the succeeding installments, if any, shall become due and payable from the due date of such installment, and such certificate shall be made out and recorded to secure payment of all unpaid installments of such tax. Failure to notify such owner of the intent to file a lien shall not affect the validity of the lien. Each tax, the lien for which has been continued by certificate under the provisions of this section, shall not be subject to interest as provided by section 12-146. Each lien continued by certificate under the provisions of this section shall be subject to foreclosure at any time, but shall be invalid after the expiration of fifteen years from the date of recording the certificate continuing the same, unless an action of foreclosure has been commenced within such time. After the expiration of such period of fifteen years, if such action has not been commenced, the tax collector then in office shall, upon the request of any interested person, discharge such lien of record by filing a discharge of lien in the office of the town clerk, and the town clerk shall record a discharge of lien in the land records.

**18.** May **LEGAL FEES** incurred be added to the existing real estate bill in the same way we add collection fees?

For example, we have our attorney send a letter to the delinquent to encourage payment, and the attorney charges the town \$200. Can we add the \$200 to the bill as a fee?

More drastic example: we proceed as far as lis pendens, complaint, notifications, etc. how many of these costs can be added to the RE bill if we receive a request for pay-off?

All reasonable legal fees related to collection efforts should be added to the amount due from the taxpayer, but whether you actually upload them to the electronic record or simply track them separately is up to you.

If the town is paying these fees, they should be passed on to the taxpayer who is the subject of the enforcement activity and not borne by the town as a whole.

**19. PROBATE**

- a. I would really like to be able to resolve more accounts that end up being suspended due to the taxpayer passing away.

You can. Death doesn't stop lien enforcement, and neither do probate proceedings, or lack of them.

Regarding MV accounts: you can do the research to see if a family transfer occurred, and make the new owner pay the deceased owner's bill, per the DMV rules. The new owner does not have to pay sales tax, but does have to pay any property taxes in the deceased owner's name on that specific vehicle if they obtained title through a death situation.

- b. Although I found the last probate discussion informational, I would like to know more details on how other tax collectors collected through the probate process. What steps does the tax collector take? Who does the tax collector contact? What are they able to help with? How does the tax collector get bills of deceased taxpayers paid through the probate process?

You can file a claim, just like any other creditor, but if the tax is secured by a lien, it's much easier to simply foreclose it normally.

- c. How to collect "deceased" accounts if no probate is filed or can be located?

The same way you normally would foreclose a lien - just notify the estate's fiduciary and heirs instead of the deceased owner.

**20.** When we report to **DMV** (do an add) are we allowed to add a fee onto every account that's been reported?

Per CGS 7-148 & CGS 12-166, the tax collector/municipality can create an ordinance or fee policy to charge for a MV put on/take off.

Some towns do. It can be considered a cost of collection because in theory you are spending time and effort to pursue collection, and those costs can be allocated to the accounts that are creating the need for collection enforcement through the put on system. If you do it, be uniform in how you apply the fee; for example, same dollar amount to each reported bill; account for the

collection of the fee (it should appear on the bill and on the receipt once the fee is paid); track it as a revenue item for the municipality AND get the amount approved by your legislative body/create an ordinance or resolution/administrative fee. In most cases your town might be amenable to the addition of the fee if you can show it as a revenue item.

**21.** Does the Tax Collector's office need to file forms with the **IRS** (or any other government entity) when payments or transactions in excess of \$10,000 **in cash** are made? What about Suspicious Activity Reports?

Form 8300 is required to be filled out by all tax collectors per the IRS. (Verified.)

This has always been so. Also, this has to do with money laundering and anti-terrorism laws. You **MUST** comply. And it is **NOT** a good practice to try to help the taxpayer "get around" the regulation by taking a \$9,000 payment in one transaction today and telling them to come back tomorrow with another payment. **DO NOT** circumvent the law by doing that. Just fill out the form. Please note, 'cash' is defined by currency, coin but also a cashier's check, money order, bank check, or traveler's checks. You must also report if you receive more than one cash payment for a single transaction or for related transactions within any 12-month period any time multiple payments exceed the \$10,000 threshold.

**22.** What are the legal obligations under the CT general statutes for a **TAX COLLECTOR**?

You will learn this all in the two semesters of the CCMC program. Too much to discuss in this forum. In Course 1 alone, 90+ statutes are covered.

**23.** When and how do towns handle and process **CORRECTIONS**? For example, do they send corrections every day, once a week or monthly?

It really depends on how often you work in the office. For full time offices, you might want to do them daily; for part time offices, weekly. This is because there are two exceptions in the law that determine how long a tax collector must mail or hand deliver a bill to a taxpayer for this addition, see SS 12-129b (d – last couple of sentences) and SS 12-81a (e). Most additions from the assessor give us 30 days to mail/hand deliver a bill, so processing C/Cs daily or weekly is a must.

b. How are they handling an add-on and giving them 30 days to pay without interest?

You will need to follow the law for the bill type that is being added. Most statutes require that we give the taxpayer 30 days interest free. Make sure to follow the law as written. The 'add-on' chart is copied at the end of this document. Please make note that only an add of a PP audit bill for a prior grand list year adjustment gives us the authority to add on interest back to the original due date immediately upon billing. The taxpayer has the 30 day grace period for further enforcements only.

c. Can towns get a bill added and QDS adding interest?

Consult with the vendor on this issue as to how to set the due date for these add on bills.

**24.** How do town/cities determine **SUSPENSE**? Do they suspend a whole year; returned mail; out of business; etc.

What is "uncollectible" in one town might or might not be deemed "uncollectible" in another town. Within your own municipality, be consistent in how you determine suspense.

This statute does not intend to have a tax collector code an entire grand list as suspense. Rather its purpose is to allow the municipality to better classify what assets the town can collect on. As the statute says, we, as the tax collector, need to give a reason why we are suspending a particular account if deem the account “uncollectible”. That should mean that we have exhausted all enforcements available to us, including using outside sources, and have determined that the account is not going to be collected. It is true that time passes and the account might get paid; towns do collect on suspended accounts all the time.

**Sec. 12-165. Municipal suspense tax book.** Each municipality shall have a suspense tax book. At least once in each year each collector of taxes in each municipality shall deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen if a town not consolidated with a city or borough, to the common council or board of aldermen if a city, to the warden and burgesses if a borough and to the governing board if any other municipality, a statement giving by rate bill: (1) The name and address of the person against whom each uncollectible tax was levied, and (2) the reason why such collector believes each such tax is uncollectible. At the end of such statement, the tax collector shall certify that, to the best of his knowledge and belief, each tax contained in such statement has not been paid and is uncollectible. A detailed examination shall be made by the authority to which such statement has been given of each tax shown thereon and, after such examination, it shall designate in writing each tax which is believed by it to be uncollectible. Thereupon, each tax so designated as uncollectible shall be transferred by such collector to the suspense tax book. (3) Each tax so transferred shall not thereafter be included as an asset of such municipality. The amount of each tax so transferred during the last fiscal year and the name of the person against whom each such tax was levied shall be published in the next annual report of such municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. (4) Nothing herein contained shall be construed as an abatement of any tax so transferred, but any such tax, as it has been increased by interest or penalty, fees and charges, may be collected by the collector then or subsequently in office. The provisions of section 12-147 shall be applicable to all moneys so collected.

**25.** Explain the structure of **CTx / CCMC- COMMITTEES**, etc. How can members get involved?

There are two distinct organizations – the Connecticut Tax Collectors’ Association (CTx) and the CCMC Committee. The CTx organization is the group you join and to which you pay yearly dues; the CTx organization has committees such as the DMV Committee, Escrow Committee, Legislative Committee and Education Committee. There is more information on these committees on the website. There are also county organizations that are separate from the CTx, but the county presidents are on the CTx board of directors. The CTx organization is governed by a Board of Directors that includes the county presidents, the officers of CTx, and the chairmen of each of the standing committees.

On the other hand, the CCMC Committee is a six-member committee that is appointed by OPM (Office of Policy and Management) and operates under the auspices of OPM. The only way you can become a member of this Committee is to be appointed by OPM, or work for OPM. Jennifer Gauthier of OPM is the seventh member of the CCMC Committee. Members serve a six-year term on the Committee. The chair of the CCMC Committee is on the CTx board, but aside from that, CCMC and CTx are separate entities. The CCMC Committee’s duties are set by state law and basically involve the training and certification (and now recertification) of tax collectors.

How you get involved is up to you. You can be involved at the county level, and / or you can join one or more of the CTx committees. There is always room for people who are willing to become more involved.

## **26. MANAGEMENT, SUPERVISORY, CUSTOMER SERVICE TRAINING, STRESS MANAGEMENT**

- a. Can CTx provide “best practices” on these topics? In the private sector, they have trainings for managers/supervisors to empower them and help them with their responsibilities. Even though we may not be traditional “customer service” as we are municipal employees, this still impacts our interactions with the public. I believe these topics also align with CCMC teachings on government, ethics, etc.

Agreed - that’s what the CTx conference, state meetings, county meetings, Northeast Regional, and other educational offerings (CCM, etc.) are for.

## **27. RESOURCES/TOOLS**

- a. Is there a way CTx can compile a list or data on vendors that provide services specific to tax collection? This could be helpful. This would help us vet and see other alternatives to products/services.
  - i. Skip Tracing, Research Websites, (like Lexis Nexis/Accurint)
  - ii. Lien Assignment: compiling information, contact, news articles on recent companies in the area (Tower, MTAG/Caz, Benchmark, TLOA, etc) and possibly which municipalities use?
  - iii. Collection agencies (TaxServ, etc.) What other vendors are available?

Attend the CTx conference or the NE Regional conference and you will find vendors that offer these services.

- iv. Leasing Companies, Escrow, etc. – can a list / lists be made and kept current for contact information? This would be helpful with year-over-year proactive collections, lists, refunds, delinquencies etc. Some contacts I have saved over time and can email, phone...and others I have to rely on the USPS / mail.

Check “Resources” on CTx website.

- v. State Marshals that other municipalities use and that have promising results

<https://www.jud.ct.gov/faq/marshals.htm> is the website where all the marshals are listed. For specific history / performance you would have to speak with other tax collectors at state and county meetings.

## **28. FORMS**

- a. Is there a way to have sample letters/forms from other towns compiled in a database? For example, varying notices on delinquent accounts; compelling language to add or edit with the demand notices; specific language to different types of businesses, etc.

This is done at the road shows and at the county level. Has been done in the past at CTx seminars / workshops. There are four road shows planned for 2022; perhaps sign up for one or more.

- b. Do you send notices to new owners from recent property transfers to alert them of their tax obligation? Or, if they purchase a home in the middle of the year, and your town mails bills only once a year, do you send something?

You should be doing everything you can to try to get people to pay what they owe. There is nothing precluding you from sending a bill more than once a year. Some towns send bills twice a year (June and December). If you have properties transferring, you should consider sending a bill to the new owner. It's a small expense and effort on your part but could be considered a gesture of communication and good will to your new property owner. Send along with it a flyer detailing tax obligations or some other introductory material to the town.

**29.** I have a delinquent **PERSONAL PROPERTY** account under a taxpayer's name (not a business name). He has stopped making payments. How to I collect this? I currently do not have a collection agency or marshal. This question comes from a part-time, small-Town office.

See 7(a) above.

### **30. TOWN HALL**

- a. Excessive land conservation, private schools expanding, etc. Edging out middle class. Exceeding state suggested open space percentage. What are towns doing about this? Moratorium?

This has nothing to do with property tax collection. If you have strong feelings on these issues, run for office, and address this as public policy at the local or the state level.

- b. PILOT program. What is the formula. When was it last updated?

Discuss with your Finance Department.

- c. Sharing information with other departments: when the tax collector learns of illegal situations, such as, no permits taken out for improvements; someone camping on raw land; property of deceased being stolen from empty house.

As an ethical matter, when you see wrongdoing, you are required to say something, whether to another department or to law enforcement (depending on the issue). If you see illegal activity you should contact your law enforcement agency (police, resident trooper). You need to be careful to report only what you have actual firsthand knowledge of. Avoid the temptation to try to be the source of all information in town hall and instead focus on your specific duties under statute as tax collector (collecting taxes to the best of your ability).

### **31. FOI REQUESTS involving MV license plate numbers**

If we are given a plate number, and asked to look up who is the owner / driver, or asked if it's registered in our town, are we allowed to disclose this information? Is not disclosing it a violation of FOI?

These records in your office are exempt from FOI. Disclosing this information would be a violation of federal driver privacy laws. Not disclosing is not an FOI violation. There are competing laws in play here – state laws relating to disclosure of public records (FOI) and both federal and state laws relating to privacy, and in this situation the privacy laws take precedence.

Some town attorneys have opined that this information is exempt under CGS 1-19(b) (10) which exempts, among other things, records exempted by federal or state statutes.

CGS section 14-10 has always required DMV to notify the registered owner of a vehicle if somebody asks for this information from the DMV. Public Act 97-266 (An Act Concerning Compliance with the Federal Driver's Privacy Protection Act) amended section 14-10 to further require the commissioner of DMV to (1.) determine if the individual who is the subject of the inquiry has consented to disclosure of personal information, and (2.) allow disclosure *only if* the subject has consented. Since the municipality has no control over these circumstances (only the DMV has the mechanism to ensure those conditions are met), the records in the tax collector's office are exempt from disclosure.

**32.** Is there a class to learn about property transfers? Or to do **TITLE SEARCHES**?

Tax collectors can learn to read deeds. This is normally done by the assessors or individuals with more experience in reading maps.

It is not recommended for tax collectors to do title searches even if the tax collector were a former title searcher or if the tax collector is also an attorney.

There is a course at the March 2022 conference Ownership Transfers, Field Cards & Maps. This course has been approved for 2 hours of recertification credits.

**33.** What is the relationship with the **STATE OF FLORIDA** and Connecticut? Apparently folks who have delinquent mv taxes in CT cannot register their vehicle in FL.

There are no reciprocity laws that we know of.

**34.** Any reason most towns do not use PayPal as an **ONLINE OPTION** for payment?

This is a town choice.

**35.** Discussion of the **2020 EXECUTIVE ORDERS** (interest change and / or extended pay by dates) from the Governor, and if we are doing anything this year. Maybe a question for OPM.

On June 28, 2021, the State allowed each municipality the option to offer either previous tax deferment or lower interest rate program with Public Act 21-73 -- or to do nothing.

<https://www.cga.ct.gov/2021/ACT/PA/pdf/2021PA-00073-RO0HB-06643-PA.pdf>

**36. OPM** had stated their office was going to conduct audits on tax collectors' office and visit the smaller towns to observe their operations. Is this being done?

Jennifer Gauthier ~ In 2019, Jennifer Gauthier at OPM received permission to travel to various municipalities to visit the Tax Collector's Offices to learn more about how the offices run, what OPM can do to help from a state level, and to really just learn more about the tax collection process. It had been quite some time since there was someone working at OPM that had a

genuine interest in the tax collection process. Unfortunately, after visits were scheduled, but before that process could really gain any momentum, we were faced with the global pandemic and all travel to and from municipal offices was curtailed. These visits will be rescheduled once we are past the pandemic and things return to “normal”.

OPM has performed several audits of tax collector offices, and will continue to do so as the need arises.

## 37. MOBILE HOMES

- a. What is the best way to collect taxes on mobile homes when the town doesn't want to foreclose or tax sale the property? Do we have any other recourse?

The same as any other account: demands, bank levies, wage garnishments, and so on.

- b. I had a conversation with the daughter of a mobile home park owner. She had stated how her father had switched two mobile homes with ones he had on the back of his property. People had been paying him rent for living in those homes until COVID happened. I told the daughter what her father did was illegal because he did not go through correct action to take ownership of the mobile homes. Also, nothing was ever recorded on the land records to change the ownership of the property.

Now, I have a park that is about to sell. The possible new owner of park said they were offering to purchase the mobile home park at lower than asking price, because of possible cleanup of mobile home titles; meaning, they are anticipating having to go through the abandonment and eviction process with some of the mobile homes at this park. The attorney for the seller was made aware his client had switched two mobile homes for ones he had in the back of his property and was renting them out to people. We were asking that the two switched mobile homes get paid at the closing as well.

Seller's attorney said that they were not conveying title to the switched mobile homes, and felt they shouldn't have to pay the taxes. We asked them to confirm the ID number on the mobile home on the lot first to make sure the current park owner did not own the mobile homes. Have not received a response to that question at this time.

When this mobile home park sells, and the new owners go through the abandonment & eviction process for these switched homes, can we make an objection with the court in order for the town to get the money owed to us? I just don't think it is fair the town loses the money on these two switched mobile homes.

Also, it would be nice if the association offered some training for effective ways to handle mobile homes.

As of today, we have not heard if mobile home park sold.

You can try to object. Taxes get foreclosed out in this procedure, but you may succeed in blocking the entire process due to the property mismatch.

Mobile homes are a specialized area and can be very problematic, even more so than business personal property. Not every town has them, and they are an issue only in the towns that do. This would be a good idea for a county meeting, or as a separate workshop at a CTx event.

## 38. CCMC

- a. Could you explain CGS 12-130a : Training, examination & certification of municipal tax collectors. We are very confused on what is considered acceptable training for recertification.
- b. Example- Prior Active Shooter Training by Town of Bloomfield, Civilian Response to Active Shooters by Learning Dynamics were accepted- now according to your minute's active shooter classes are being denied.
- c. Example- Prior Cyber Security for Municipalities by CCM, Cyber Security and Social Media by CIRMA were accepted but when a person requested approval of Cyber Security Awareness Training (CSAT) by Department of Emergency Services and Public Protection (Homeland Security) it was denied twice.

This is not the right forum for this question. The CCMC Committee meets monthly and there is always an opportunity at the meeting for public comment. Sign onto a meeting and address the Committee directly with questions about why a particular class was not accepted.

The new regulations for what is deemed acceptable continuing education call for the class to be directly related to tax collection. The CCMC Committee minutes bear out the explanation that most of the denials are due to the Committee members grappling with topics that are not deemed sufficiently related to tax collection. Ancillary topics are not deemed appropriate for re-certification credit, although in many cases they may be important or even critical to the overall proper functioning of a municipal office. There is specific information about this on the CCMC Committee website. The regulations are reprinted in their entirety on the CCMC website.

- 39.** What are other towns doing after the **WEBSTER** lockbox fiasco in July? Are they sticking with Webster or going elsewhere for the July 2022 installment?

This is not the forum to discuss vendors. This would be a town decision.

- 40.** Any word of **QDS** hiring more people so response turnaround time is faster.

This is not the forum to discuss vendors. Please address with QDS.