

# **Town of Seymour**

## **Delinquent Tax Payment Policy**

### **August 5, 2025**

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#### **Introduction**

The Town of Seymour is committed to maintaining fair and responsible fiscal practices that support the continued delivery of essential public services to our residents. To meet this responsibility, the Town has established a Delinquent Tax Payment Policy to address overdue Real Estate, Personal Property, and Motor Vehicle tax obligations.

This policy outlines the procedures, timelines, and consequences related to unpaid taxes, while also providing guidance to taxpayers on options for resolving delinquencies. Our goal is to promote accountability, encourage timely payments, and offer transparent and equitable solutions for those facing financial hardship.

In accordance with Connecticut state law and municipal regulations, tax bills are issued based on the assessed value of property as determined by the Assessor's Office as of October 1 (Grand List date). Standard due dates are July 1 and, if applicable, January 1. Taxes not paid within the grace periods become delinquent and are subject to statutory interest and enforcement actions.

This policy details the progression of notices—including DEMANDS and Delinquent Statements—and the possibility of referral to a State Marshal, Collection Agency, or the Town Attorney for legal enforcement if no acceptable payment arrangements are made.

While formal payment plans are not offered, partial payments are accepted, and taxpayers are encouraged to maintain communication with the Tax Office. We are committed to working with residents to resolve delinquencies fairly and consistently. Prompt payment is strongly urged to avoid additional interest and legal consequences. As interest is state-mandated at 18% annually (1.5% monthly), taxpayers are strongly encouraged to seek financial support through a loan or home equity line of credit to prevent further penalties.

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#### **How Are Bills Calculated**

Tax bills are based on 70% of the assessed value of the real estate, the personal property or the motor vehicle as of October 1, as determined by the Assessor's Office.

- Bills are due July 1 and become delinquent after August 1.
- If the total bill exceeds \$100.00, it may be paid in two installments:
  - First Installment: Due July 1, delinquent after August 1
  - Second Installment: Due January 1, delinquent after February 1

If August 1 or February 1 falls on a weekend, payment is considered timely if made by the following Monday.

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## **Real Estate Delinquency**

If any portion of two Real Estate tax installments remains unpaid, the following process applies:

1. A DEMAND notice is issued, typically in August and February. Taxpayers are given 10 days to respond, in practice though, the Town generally allows action through the end of the month.
2. If no response is received:
  - The next month, a Delinquent Statement is mailed on orange paper, bearing a sticker that reads:  
*“ACCOUNT GOES TO MARSHAL/COLLECTION/FORECLOSURE IF NO ACCEPTABLE PAYMENT ARRANGEMENTS ARE MADE BY THE END OF THE MONTH.”*
3. If the delinquency remains unresolved, at the Tax Collector’s discretion, the account may be referred to:
  - A State Marshal
  - A Collection Agency
  - The Town Attorney for foreclosure proceedings

Partial payments are accepted, but formal payment plans are not offered. Taxpayers are encouraged to make monthly payments or contact the Tax Office to discuss hardship circumstances.

If contact information is available, the Town will make reasonable attempts to reach out by phone or email to help facilitate resolution.

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## **Personal Property Delinquency**

If any portion of two Personal Property tax installments remains unpaid, the process mirrors that of Real Estate delinquencies:

1. A DEMAND notice is issued, generally in August and February. Taxpayers are given 10 days to respond, with flexibility extended to the end of the month.
2. If no action is taken:
  - A Delinquent Statement is issued the following month on orange paper, with a sticker stating:  
*“ACCOUNT GOES TO MARSHAL (WARRANT) OR COLLECTION IF NO ACCEPTABLE PAYMENT ARRANGEMENTS ARE MADE BY THE END OF THE MONTH.”*

3. Continued non-payment will result in referral to:
  - A State Marshal (via Warrant)
  - A Collection Agency

As with other tax types, partial payments are accepted, but no formal payment plans are available. Taxpayers are urged to make monthly payments or contact the Tax Office if unable to pay.

If contact information is available, the Town will make reasonable attempts to reach out by phone or email to help facilitate resolution.

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## **Motor Vehicle Delinquency**

If any portion of two Motor Vehicle tax installments remains unpaid, the process mirrors that of Real Estate delinquencies.

Motor Vehicle tax bills are based on 70% of the assessed value of the vehicle as of October 1, as determined by the Assessor's Office.

- Bills are due July 1 and become delinquent after August 1.
- If the total bill exceeds \$100.00, it may be paid in two installments:
  - First Installment: Due July 1, delinquent after August 1
  - Second Installment: Due January 1, delinquent after February 1

Motor Vehicle Supplemental Bills (for vehicles registered between October 2 and September 30) are billed in a single installment, due January 1, and become delinquent after February 1.

If August 1 or February 1 falls on a weekend, payment is considered timely if made by the following Monday.

Delinquent Motor Vehicle Statements are mailed monthly, except during July and January, which are reserved for annual processing.

If contact information is available, the Town will make reasonable attempts to reach out by phone or email to help facilitate resolution.

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## **Demand Criteria and Response Process**

### **When We Issue a Demand**

A DEMAND notice is typically issued when any of the following criteria apply:

- The taxpayer is three (3) or more Grand List years behind
  - Mail has been returned undeliverable from the post office three times
  - The taxpayer now has an out-of-state address
  - There are no current Grand List Motor Vehicle tax bills, only bills from prior years (e.g., unregistered vehicles)
  - The total amount of delinquent taxes exceeds \$1,000 for a single individual or household
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### **When a Taxpayer Responds to a Demand**

If the taxpayer responds but cannot pay in full:

- The Town requests a monthly payment toward the outstanding balance
- A phone number or email address is collected for follow-up
- If the taxpayer misses a monthly payment, the Town will attempt to call or email to request payment

If no payment is made after a commitment to pay, and calls or emails are ignored, the account will be referred to a State Marshal.

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### **When a Taxpayer Does Not Respond to a Demand**

If the taxpayer fails to respond:

- A Delinquent Statement is issued the following month on orange paper
- A sticker is affixed with the following message:

*“ACCOUNT GOES TO  
MARSHAL (WARRANT) OR COLLECTION  
IF NO ACCEPTABLE PAYMENT ARRANGEMENTS ARE MADE BY THE END OF THE  
MONTH”*