

# **District of Chapman Beach**

## **Tax Collector Responsibilities**

Prepare and file M-1, Annual report of Municipal Property Tax Collectors, with the State of Connecticut annually by July 1st.

Keep up to date on all law changes that affect tax collection.

Send out annual tax bills in June of each year where the Mil Rate is determined by the member approved budget total and the CB grand list.

Check the District tax mailbox regularly.

Maintain a delinquent report, by member name and address, of taxes, penalties, and fees, separated by tax year. This report to be available at each BOD meeting.

Prepare a batch deposit report, by member name and address, of taxes, penalties, and fees, separated by tax year, and attach copy of the deposit slip for each deposit to the District checking account. This report to be submitted to the district book keeper immediately following each deposit.

Answer emails and telephone calls from members of the District.

Send out demand letters to remind/collect late taxes twice a year on the 2<sup>nd</sup> week of August and the 2<sup>nd</sup> week of February.

After 13 months delinquent from the due date (July 1 or January 1) send a "Letter of Intent" to inform the property owner that a lien (\$24 recording fee to the member) will be filed on their property if the unpaid balance is not received with 14 days of mailing.

After 16 months delinquent contract our attorney to send a 'receipt return' letter demanding payment in full of all taxes, penalties and fees to be paid within 60 days of the mailing. The member will be responsible for the \$150 cost to the District for that letter.

If full payment is not received within 90 days of sending that letter, instruct our attorney to begin a State tax sale or foreclosure process.

Only full payment of all taxes, penalties, and fees will reset the 13/16 month clock.

At any point during the collection process the tax collector may contact the member to discuss the process.

Remove the lien (\$10 recording fee to the member) immediately following payment in full.

Approved by the DOCB Board of Directors at the 1/24/2022 Winter BOD meeting