



*Planning is bringing the future
into the present so that you can
do something about it now.
~Alan Lakein~*

Collection Enforcement

Business Personal Property

A UCC (Uniform Commercial Code) lien will be filed for delinquent business personal property and reported to the health department, if applicable. If the delinquent tax remains uncollected, accounts will be assigned to a collection agency or to a CT state marshal/local constable for service of an Alias Tax Warrant to levy upon, seize and sell any taxable goods and chattels (including real estate and motor vehicles) owned by a taxpayer; garnish wages; and seize funds on deposit in any bank. A \$6.00 fee will be added for each alias tax warrant.

Motor Vehicle Taxes

Delinquent motor vehicle taxes will promptly be reported to the Department of Motor Vehicle, which will deny registration renewal on all vehicles in the taxpayers name until all taxes, interest and fees are paid in full. For an immediate DMV release, payment must be in cash, money order, bank or cashier's check.

Delinquent motor vehicles accounts may be referred to a collection agency. A 15% collection fee will be added to the delinquent tax amount and all accounts will be put on the [Immobilization Program - "The Boot"](#) list. An additional \$175 will be added if booted and another \$175 will be added if the boot is removed by someone else other than the company hired by the Tax Office. If the delinquent tax remains uncollected, accounts will be assigned to a CT state marshal/local constable for service of an Alias Tax Warrant to levy upon, seize and sell any taxable goods and chattels (including real estate and motor vehicles) owned by a taxpayer; garnish wages; and seize funds on deposit in any bank. The 15% collection fee will be removed at this point, however, a \$6.00 fee will be added for each Alias Tax Warrant and the boot fees will remain.

Real Estate Taxes

Liens are filed each year on all accounts having an outstanding balance. Liens remain in effect until all taxes, interest and fees are paid in full. A \$24 dollar lien fee will be added to each tax bill. The lien will be released from the Town and City Clerk's Office records once the tax is paid in full.

Liens are subject to foreclosure, tax sale and sale/assignment or to a third party for collection.

