

Warren Tax Collector's Property Tax Collection Procedures:

Taxes for the fiscal year are paid on the Grand List of the prior October 1 and are due July 1. Real estate and personal property taxes are due July 1. Motor vehicle taxes are payable in one installment on July 1 with Motor Vehicle Supplemental bills payable on January 1. Payments not received by August 1 and February 1 coinciding with their respective due dates become delinquent and are charged interest rate of 1.5% per month from the original due date of the tax.

Warren Tax Collector's Collection Enforcement & Liens:

Real Estate:

1. Mail delinquent statements in August (the month after the due dates).
2. Demand letters (SS 12-155) are to be mailed in September. The Intent to Liens (SS 12-175) will be mailed in March/April. This Demand states that if taxpayers do not pay in full by the end of the demand period, the tax office will proceed with any and/or all enforcements allowed in state statutes. Includes collection methods: e.g., alias tax warrants/bank executions (SS 12-162), tax warrants (SS 12-132), jeopardy collection (SS 12-163), revocation of license or permit (12-146a), utilizing a collection agency (SS 36a-805), collection by suit (SS 12-161), lien assignment (SS 12-195h), and tax sales (SS 12-157) to name a few. Refer to SS 12-155 for a more complete list.
3. If no payment from demand letter, send out for further collections allowed in the state statutes per SS 12-155.
4. Lien real estate yearly. March/April, place liens on all delinquent accounts at that time (SS 12-173). Add \$24 lien fee per account.

Personal Property:

1. Mail delinquent statements in August (the month after the due date).
2. Demand letters (SS 12-155) are to be mailed in September. This Demand states that if taxpayers do not pay in full by the end of the demand period, the tax office will proceed with any and/or all enforcements allowed in state statutes. Includes collection methods: e.g., alias tax warrants/bank executions (SS 12-162), tax warrants (SS 12-132), jeopardy collection (SS 12-163), revocation of license or permit (12-146a), utilizing a collection agency (SS 36a-805), collection by suit (SS 12-161), lien assignment (SS 12-195h), and tax sales (SS 12-157) to name a few. Refer to SS 12-155 for a more complete list.
3. If no payment from demand letter, send out for further collections allowed in the state statutes per SS 12-155.
4. File UCC-1 Lien with Secretary of State. (List items from assessor's filing) (SS 12-195a-g.)

Motor Vehicles:

1. Mail delinquent statements in August (the month after the due date). Demand letters (SS 12-155) are to be mailed in September.
2. Report delinquents to the motor vehicle department per (SS 14-33) in the first week in August or February (supplemental), depending when the tax was due.
3. If one needs clearance for DMV right away, delinquent taxes must be paid by cash, money order, or certified bank check.
4. Releases are not to be given "for one vehicle only". Must pay all taxes on all vehicles in his/her or joint names in order to get a release. (SS 12-33a).

***** Motor vehicle collection effort tied to registration renewal schedule.**

Delinquent real estate, motor vehicle, and personal property accounts are transferred to a suspense account when it is determined they are uncollectible and they cease to be carried as receivables (assets of the town). Suspended accounts may be referred to a collection agency or other collection procedures for further collection. Per state statute, tax bills (even accounts put on suspense) remain payable for 15 years from the date first due and continue to accrue interest at the statutory rate of 18% per year.