



# Town of Simsbury

933 HOPMEADOW STREET ~ SIMSBURY, CONNECTICUT 06070

## **TOWN OF SIMSBURY TAX SALE POLICY**

*Adopted by the Board of Selectmen on July 9, 2018*

### **I. Purpose**

The purpose of this policy is to establish parameters for conducting tax sales for properties seriously delinquent in their property tax payments, sewer use fees or sewer assessments.

### **II. Background**

Pursuant to CGS §12-155, the Collector of Revenue “may enforce by levy and sale any lien upon real estate for such taxes or he may levy upon and sell such interest of such person in any real estate as exists at the date of the levy,” the process for which is set forth in CGS §12-157, Method of selling real estate for taxes.

A tax sale is a public auction of property for which the owner has failed to pay property taxes, sewer use fees or sewer assessments owed to a municipality. The tax collector of the municipality arranges and conducts the tax sale personally or through an attorney.

### **III. Policy**

Tax sales will only be conducted on seriously delinquent accounts. Accounts will be considered seriously delinquent if:

1. A real estate delinquency on a single parcel is at least 3 Grand Lists late or \$25,000, whichever is first; or
2. A real estate delinquency on a single parcel which is abandoned or any vacant land and one year delinquent regardless of tax amount due; or
3. A sewer use fee or sewer assessment that is 5 years delinquent regardless of the amount due.

### **IV. Process**

In the ordinary course of business the Collector of Revenue will do, or cause to be done the following:

1. Mail property tax bills to all owners of record, as set out in the Grand List and the subsequent Rate Book/Bill, at their last known address;
2. Mail delinquent bills/reminders in August and February, and when partial payments are made;

3. Use due diligence to research new addresses and/or new owners;
4. Mail Demand Notices in October and Demand Notices again in April; and
5. Mail Intent to Lien Notices in April and file liens on the land records in May.

Each September and February, the Collector of Revenue will attend to seriously delinquent accounts, as defined in Section III of this policy, on a more intense basis. The Collector of Revenue will take the following steps to encourage payment on seriously delinquent accounts:

1. Construct reports listing the parcels/owners which meet the above criteria;
2. Research contact information and make contact with the owners either in writing or by phone.
3. Issue a demand specifying the tax sale as a consequence.

If the record owner does not satisfy the debt, the Collector of Revenue shall meet and confer with the Finance Director and Town Manager to review all seriously delinquent accounts and determine if enforced action is warranted. Should the Town Manager determine that enforced action is warranted, he or she will advance the recommended properties to the Board of Selectmen for consideration of a tax sale.