

1. **Demand Notices**. Please note that the term “Demand” is prescribed by state statute, and is not meant to imply rudeness toward the taxpayer. It is the duty of the Tax Collector to proceed with collection enforcement measures, as prescribed by state statute, when taxes are not paid in full by the due date, and ‘after demand’ for payment has been made.

2. **Interest**. ALL late payments are subject to INTEREST at the rate of 1.5% per month, 18% per year, from the due date of the tax, as well as all other collection costs, including lien fees and attorneys’ fees, in accordance with state law. PER STATE STATUTE, FAILURE TO HAVE RECEIVED A TAX BILL DOES NOT EXEMPT THE TAXPAYER FROM PAYMENT OF INTEREST OR TAX. THERE ARE ABSOLUTELY NO EXCEPTIONS. Once past due, the interest charge becomes part of the tax, and cannot be waived.

3. **Other fees** : The minimum interest charge is \$2.00 on each item. The returned check fee is \$20. Lien release fee is \$24. Alias tax warrant fee is \$6.00. UCC 1 fee is \$20. DMV clearance fee is \$5.00 per name per year. Collection agency fees: approximately 15% of total (tax plus interest) due to the City. Marshal / constable fees: approximately 15% of total (tax plus interest) due to City, plus travel and administrative costs.

4. **Filing of Liens** : Municipal tax lien continuing certificates are filed in the Norwalk Land Records in March, in accordance with state statute, on all real estate and sewer use accounts showing an unpaid balance as of the filing date. The anticipated filing date for 2014 is March 28, 2014. Payment must be RECEIVED BY THE TAX COLLECTOR by that date to avoid the filing of the lien. Additional statutory fees are charged to release these liens. There are no exceptions.

5. **Motor Vehicle Taxes & D .M.V. procedures** : If your name has been reported as owing delinquent motor vehicle taxes to the Department of Motor Vehicles, you will be unable to renew ANY vehicle registrations, or register new vehicles in your name, until all taxes due are paid IN FULL. Delinquent motor vehicle taxes must be paid in full by cash, certified check, money order, credit card, debit card or ATM card in order to receive an immediate clearance for the Department of Motor Vehicles. You may use your credit, debit, or ATM card to pay in person at the Tax Collector’s Office. You may pay your taxes with your credit card by calling 866-974-8090, or on line by visiting www.norwalkct.org, and navigating to the ‘Online Payments’ link. A fee of 2.5% is charged for using your credit, debit, or ATM card by the service provider, Point and Pay. There is also a reporting fee of \$5.00 per name, per year, to receive a clearance for the CT Department of Motor Vehicles. There is an ATM machine in the Tax Collector’s Office lobby at City Hall for your convenience.

6. **Other enforcement measures** : The Tax Collectors’ Office reserves the right to enforce collection of taxes by use of any of the following methods, which include but are not limited to:

Levy on any of your taxable goods or chattels, property and/or assets, and disposal and sale of them in the manner provided in the case of executions. This

means the tax collector can seize tax delinquent property. Usually used for business personal property, under the direction of a state marshal and alias tax warrant.

Enforcement of any lien upon real estate by levy and sale (sale of land for taxes), or levy upon and sale of your interest in any real estate as exists at the date of the levy. This means tax sale for delinquent real estate taxes and /or sewer use charges. We hold a tax sale every two years. Our next tax sale is scheduled for Monday, July 21, 2014. Criteria for inclusion in a tax sale is usually the number of years in arrears, OR the total dollar amount owed, regardless of length of time. If your property meets either criteria, your property will be included in the tax sale.

Tax lien assignment . This is usually reserved for delinquent real estate taxes and / or sewer use charges that are not included in a tax sale due to bankruptcy or environmental issues.

Foreclosure of tax liens, or initiation of suit to collect ;

Issuance of an alias tax warrant for collection by marshal or constable . This is most often used for past due business personal property or past due motor vehicle taxes.

Levy against and seizure of any funds on deposit in any bank in this state in accordance with Section 52-367A . This is used for all types of taxes.

Garnishment of wages , as if judgment therefore had been entered. This is used for all types of taxes.

Denial or revocation of any license or permit required in the operation of a business, including a health permit. This is most often used for past due business personal property taxes. The Health Department will check prior to renewing your health permit to see if your taxes are current. You will need to bring your taxes up to date before your permit is renewed.

Denial of building permits . This is used for past due real estate taxes and / or sewer use charges. No building permit will be issued by the City until past due taxes are paid in full.

Denial or suspension of motor vehicle registration renewals . All motor vehicle taxes due in your name must be paid in full before a motor vehicle release will be issued.

Denial of resident pass / beach sticker. The City will not issue a resident pass / beach sticker until all delinquent motor vehicle taxes are paid in full.

Reporting past due taxes to a credit bureau . This is usually done by our outside collection agency.

Use of a collection agency. This is used for past due motor vehicle taxes, usually when the City has no valid address for the taxpayer, and / or the DMV registration 'stop' has failed to compel payment.

"Booting" or immobilizing your vehicle until taxes are paid. This would be used for past due motor vehicle taxes that are significantly in arrears (number of years, and / or total dollar amount owed.)

Contact information:

The Tax Collector 's Office is located on the first floor of City Hall, 125 East Avenue, Norwalk, Room 105. Tax Collector's Office tel. (203) 854-7731, or fax (203) 854-7770.

Tax Assessor 's Office tel. (203) 854-7887, or fax (203) 854-7986.