

## TAX OFFICE FREQUENTLY ASKED QUESTIONS

The following has been created to provide answers to frequently asked questions with regards to the tax office and tax bills. Questions regarding assessed value, adjustments, exemptions or credits, tax relief programs, and improper motor vehicle tax billings should be directed to the ASSESSOR'S OFFICE. For questions regarding billings, tax balance due, amounts paid, delinquent taxes, and interest charged please check the Tax Collector's online bill inquiry before calling the office.

### 1. WHAT DO I OWN THAT IS SUBJECT TO TAXES, AND WHEN ARE THEY DUE?

Three types of property are assessed and are subject to taxes: Real Estate, Motor Vehicle, and Business Personal Property. Any land or buildings you own are considered real estate. Registered motorized or unmotorized vehicles, (including cars, trucks, trailers, and motorcycles) are considered motor vehicles for tax purposes. Business Personal Property is a general category including business equipment, machinery, furniture and fixtures either owned or leased by business. Unregistered motor vehicles are also taxed as personal property.

TAXES ARE DUE IN **JULY AND JANUARY**. The first installment for Real Estate, Motor Vehicle, and Personal Property is due **JULY 1<sup>ST</sup>** to avoid penalty, pay or have post office postmark by August 1<sup>st</sup>. The second installment is due **JANUARY 1<sup>ST</sup>** to avoid penalty, pay or have post office postmark by February 2<sup>nd</sup> (February 1, 2009 is a Sunday). All Real Estate, Motor Vehicle, and Personal Property tax bills totaling \$200. or less are due in one installment. Pro-rated Supplemental Motor Vehicle taxes, for vehicles registered after the October 1<sup>st</sup> assessment date, are due in one installment on **JANUARY 1<sup>ST</sup>** to avoid penalty, pay or have post office postmark by February 2<sup>nd</sup> (February 1, 2009 is a Sunday).

### 2. WHAT FORMS OF PAYMENT DO YOU ACCEPT?

For current tax bills the Waterbury tax office accepts **CASH, PERSONAL CHECK, MONEY ORDER, CERTIFIED BANK CHECK OR CREDIT CARD**. There is a service fee for using a credit card. If you choose to pay by MasterCard or Visa 1.65% will be added to your total due. If you choose to pay by Discover 1.35% will be added to your total due.

In the case of delinquent motor vehicle bills, we **DO NOT** accept personal checks if the taxpayer requires clearance to register with the Department of Motor Vehicles within 30 days of receipt of payment.

### 3. WHAT IS THE BEST WAY TO PAY MY TAX BILL?

The most convenient way to pay your tax bill is **BY MAIL**. A courtesy reply envelope is included with your tax bill for this purpose.

### 4. WHAT IF I WOULD LIKE A RECEIPT?

If you wish to have a receipt returned to you, please send in the entire bill and a **SELF ADDRESSED STAMPED ENVELOPE** with your payment. During periods of high volume please be patient. It may take some time to return your receipt to you. **WE WILL NOT SEND A RECEIPT IF YOU FAIL TO ENCLOSE A SELF ADDRESSED STAMPED ENVELOPE.**

5. WHAT HAPPENS IF I PAY LATE?

Payments made or postmarked after the last day to pay without a penalty are subject to interest at the rate of 1.5% per month from the DUE DATE. For example, a payment made or postmarked on August 2<sup>nd</sup> is subject to 3% interest. 1.5% per month for TWO MONTHS July and August.

6. CAN THE INTEREST ON MY TAX BILL BE WAIVED?

**NO.** The Tax Collector does not have the authority to waive interest and makes no exceptions. As owners of any type of property subject to taxation, the **TAXPAYERS** are responsible to see that the taxes are paid when due.

7. WHAT IF I NEVER RECEIVED A TAX BILL?

Failure to have received a tax bill does not exempt you from payment of all taxes, interest, and fees. If you have not received a tax bill for which you are responsible, please look up your account online. If you are unable to locate your bill using our online tax bill inquiry, please call our office at (203)574-6811 or (203)574-6815.

8. SHOULD I SAVE PART OF THE BILL FOR THE SECOND INSTALLMENT?

The City of Waterbury tax office sends tax bills only **ONCE PER YEAR**. If your bill is greater than \$200, and you choose to pay in two installments please be sure to retain part B of the tax bill for the January payment.

9. I AM BEING INPROPERLY BILLED FOR A MOTOR VEHICLE. WHAT SHOULD I DO?

Contact the Assessor's office at (203)574-6831. **DO NOT IGNORE THE BILL.** Even if the vehicle has been sold, and the plates returned to DMV; stolen and not recovered; declared a total loss; or if you have moved from Waterbury; or if you have moved from Connecticut. If any of these situations applies to you, you may be entitled to a credit. Contact the Assessor's office for information regarding acceptable forms of proof for the issuance of a credit. Two forms of written proof are required, and you must apply for the credit within a limited period of time.

10. I NEED TO REGISTER MY CAR. WHAT DO I NEED FROM THE TAX COLLECTOR'S OFFICE?

If motor vehicle taxes are unpaid, you will not be able to register any vehicles with the Connecticut Department of Motor Vehicles or renew any vehicle registrations. (Per CT general statute 14-33) **PAST DUE MOTOR VEHICLE TAXES MUST BE PAID IN FULL BY CASH, MONEY ORDER, CASHIER'S CHECK, MASTER CARD, VISA, OR DISCOVER.** (A fee applies for use of credit card). **ALL** outstanding vehicle taxes associated with your name and/or your VIN#, including taxes not yet delinquent, must be paid in full in order for a release to be issued. If you must pay your vehicle taxes with a personal check, you will not receive a clearance for DMV for 30 days.

**11. I HAVE MOVED. WHAT IS MY TAX JURISDICTION FOR MOTOR VEHICLE TAXES?**

For taxes your tax town is your town of residency as of **OCTOBER 1**. For taxes due July 1, 2008 and January 1, 2009 on the Grand List of October 1, 2007, your town of residency will be determined by where you were living as of October 1, 2007. If you moved from Waterbury after October 1, 2007, but still reside in Connecticut, you will still have to pay vehicle taxes to Waterbury. Municipalities within Connecticut do not pro-rate a vehicle tax bill, when a taxpayer moves from one municipality to another. If you move, and register your vehicle out of state, please contact the Assessor's office for instructions.

If you move, you must notify the Department of Motor Vehicles of your new address within 48 hours. Be sure to request a change of address for both your license and all vehicle registrations. Be sure to contact the Tax Collector (or check our website) in July if you do not receive your tax bill. You are still responsible for paying on time even if you do not receive a tax bill in the mail.

Taxpayers are responsible for seeing that taxes are paid when due, regardless of whether or not a tax bill is received in the mail. Interest and other costs, including collection fees, are charged on **ALL LATE PAYMENTS**.

**12. WHAT ARE THE OFFICE HOURS OF THE TAX COLLECTOR?**  
**MONDAY THROUGH FRIDAY 8:55AM TO 4:30PM.**

**JULY 2008 EXTENDED HOURS:**

**THURSDAY JULY 24 FROM 8:55AM TO 7:00PM**

**THURSDAY JULY 31 FROM 8:55AM TO 7:00PM**

**13. ARE THERE LONG LINES AT THE TAX OFFICE? HOW LONG IS THE WAIT?**

**YES**, during peak collection periods, **JULY** and **JANUARY** and again when demand notices are sent (generally in September & March). During this time you may have to wait upwards to 30minutes or more. Lines are longest at lunchtime and at the end of the month.

To avoid these lines, we encourage taxpayers to mail their payments as much as possible. If you pay in person, please come prepared. Please bring all tax bills and have your check written out whenever possible.

#### 14. DO I NEED TO SAVE MY RECEIPTS?

**YES.** Tax Bills are collectible for 15 years from the due date of the tax. We recommend you keep you receipts for 15 years. Taxpayers are responsible for maintaining their own receipts for income tax purposes. If you misplace your receipt, please visit our website to print out a duplicate copy. We do not give out the information over the phone, and if you come in person to our office, we charge you \$1.00 per copy.