

**Tax Collector's Office  
Town of Roxbury  
29 North Street, Roxbury, CT 06783-0153  
Phone: (860) 354-6484**

## **Frequently Asked Questions (FAQ)**

### **ABOUT PROPERTY TAXES**

The following has been prepared to provide answers to some of the questions taxpayers most frequently ask about property taxes. Generally, questions concerning assessed value, adjustments, exemptions or credits, tax relief programs, and improper motor vehicle tax billings should be directed to the Assessor's Office at (860)354-2634 or faxed to (860)354-0560. Questions about billings, tax balances due, amounts' paid, delinquent taxes, interest charged, and our collection agency should be directed to the Tax Collector's Office at (860)354-6484.

#### **Q: HOW IS THE TAX RATE ESTABLISHED?**

A: The property tax rate is expressed in mills, or thousandths of a dollar. The mill rate for the 2011 Grand List is 12.1 mills. The 12.1 mills are equivalent to \$12.10 in taxes per \$1000 of net assessed value. The Town of Roxbury Board of Finance sets the mill rate annually in May or June as part of the municipal budget process.

#### **Q: WHAT DO I OWN THAT IS SUBJECT TO TAXES?**

A: Three types of property are assessed and 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 a business. Unregistered motor vehicles are also taxed as personal property.

#### **Q: WHEN ARE TAXES DUE AND WHAT TIME FRAME DOES IT COVER?**

A: Real Estate taxes of \$100 or more are due in two installments. The first half is due July 1 and the second half is due January 1. Real Estate taxes less than \$100 are due in one installment July 1. These taxes are based on the value of your property as of the previous October 1. An additional bill may be due if improvements are made to your property after October 1<sup>st</sup> of the previous year. Personal Property taxes less than \$100 are due in one installment July 1. These taxes cover businesses as of October 1 of the previous year. Motor Vehicle taxes are due in one installment on July 1. These taxes are for vehicles registered as of the previous October 1 and cover October 1 of the previous year through September 30 of the current year. Supplemental Motor Vehicle taxes are due in one installment January 1. These taxes cover from the month the vehicle was registered through September 30 of the previous year.

#### **Q: WHAT ARE THE OFFICE HOURS OF THE TAX COLLECTOR?**

A: The Tax Collector's Office is open Tuesday and Thursday from 9am-4pm and Friday from 9am-noon.

#### **Q: WHAT IS THE BEST WAY TO PAY MY TAX BILL?**

A: The most convenient way is by mail to Town of Roxbury Tax Collector, PO Box 153, Roxbury, CT 06783-0153. Please write you list/bill numbers on your check and make your check payable to Roxbury Tax Collector. If you wish to have a receipt returned to you, please send the entire tax bill and a self-addressed, stamped envelope with your payment. You will receive a receipt back within a few days. To pay with your credit card, online only, log on to [www.roxburycr.com](http://www.roxburycr.com) and sign up with MCC through the tax collector page. The site also accepts

electronic funds transfers. There is a fee associated with these services. You may also pay in person at the Tax Collector's Office.

**Q: WHAT IF I CAN'T PAY MY TAXES FOR ANY REASON?**

A: Partial payments are always accepted. Pay as much as you can before the tax bill becomes delinquent. We will accept partial payments, but you will be charged interest on the unpaid balance going back to the original due date of the tax. The interest is 18% per year, 1 ½% per month on the unpaid tax amount. You may contact us and we will be happy to help resolve the problem by arranging a payment plan.

**Q: CAN I PAY ALL MY TAXES WITH ONE CHECK?**

A: Yes, we prefer one check, however, be sure to reference all the list numbers with your payment.

**Q: WHAT HAPPENS IF I PAY LATE?**

A: The first installment is due July 1 and payable on or before August 1. The second installment is due January 1 and payable on or before February 1. In accordance with Connecticut General Statute 12-146, past due payments are subject to interest at the rate of 1 ½ % per month from the due date of the tax (July 1 or January 1) with a minimum of \$2.00. Payment postmarked August 1 or February 1 are considered timely. The Town is required by law to accept the postmark as the date of payment.

**Q: WHAT IF I NEVER RECEIVED A TAX BILL?**

A: Failure to have received a tax bill does not exempt you from payment of all taxes and all interest charges. (CGS 12-130) If you do not receive a bill for which you are responsible, call the Tax Collector's Office at (860)354-6484 and request a copy.

**Q: CAN THE INTEREST ON MY TAX BILL BE WAIVED?**

A: NO! The Tax Collector does not have the authority to waive interest and makes no exceptions. As owners of property, taxpayers are responsible to see that taxes are paid when due.

**Q: I BELIEVE I AM BEING IMPROPERLY BILLED FOR A MOTOR VEHICLE. WHAT SHOULD I DO?**

A: Contact the Assessor's Office at (860)354-2634. **Do not ignore your bill!!** You may be entitled to a credit if your vehicle has been sold and plates returned to DMV; stolen and not recovered; declared a total loss; or if you have moved from Roxbury. Contact the Assessor for information regarding the acceptable forms of proof for the issuance of a credit. There is a limited time period for this credit to occur, so be sure to call ASAP. You will be responsible for the taxes on the vehicle from October 1 through the month of the change in status.

**Q: I RECENTLY REPLACED A VEHICLE AND STILL RECEIVED A TAX BILL ON THE OLD VEHICLE. DO I HAVE TO PAY IT?**

A: Yes. If you replaced one vehicle with another, and used the same license plates, you must pay on the "old" vehicle now. You will receive a pro-rated Supplemental motor vehicle tax bill in December, payable by February 1 for the new vehicle. This bill will reflect a credit for the amount you pay in July on the old vehicle. You will receive this credit without having to apply for it. However, you still must pay the entire amount due on the old vehicle in July. If you obtained new license plates for the new vehicle, you must apply for a credit. Contact the Assessor's Office at (860)354-2634.

**Q: I NEED TO REGISTER MY CAR. WHAT DO I DO?**

A: If you owe delinquent property taxes on any vehicle in your name, you may not renew or obtain a new registration at the Department of Motor Vehicles without paying your back or current taxes first. (CGS 14-33)

**Q: WHAT IS A SUPPLEMENTAL MOTOR VEHICLE TAX BILL?**

A: If you newly registered a motor vehicle after October 1, (first time registration), you will receive a pro-rated tax bill in December, payable by February 1. This “supplemental” bill will reflect the time from the month the vehicle was first registered, through September only. For further information on the Supplemental Motor Vehicle taxes, please see the section under Additional Links on the Tax Collector’s page.

**Q: I HAVE MOVED. WHAT IS MY TAX JURISDICTION FOR MOTOR VEHICLE TAX?**

A: Your tax town is your town of residency as of October 1. If you move from Roxbury after October 1, but still reside in Connecticut, you will still pay vehicle taxes to Roxbury the following July. Municipalities within Connecticut do not apportion motor vehicle tax bills for portions of a tax year. If you registered the vehicle in another state, contact the Assessor’s Office. If you move, you must notify the DMV of your new address and new tax town code within 48 hours. Be sure that you request a change of address on your driver’s license and on your vehicle registration(s). Forms for this are available on line at [www.ct.gov/dmv/cwp/view.asp?a=825&q=24512](http://www.ct.gov/dmv/cwp/view.asp?a=825&q=24512)

**Q: I RECEIVED MY REAL ESTATE TAX BILL AND IT SHOULD BE PAID BY MY MORTGAGE COMPANY. WHAT SHOULD I DO?**

A: Contact your escrow agent or mortgage company immediately. Forward a copy of your bill with your loan number on it to your escrow agent or mortgage company with a note explaining the situation. The address should be in your mortgage payment coupon book. Then, notify the Tax Collector’s Office. Payments are due by August 1 for the July installment and February 1 for the January payment.

**Q: I PAY MY REAL ESTATE TAXES. THE BILL WAS NOT INCLUDED IN MY ENVELOPE WITH MY MOTOR VEHICLE OR PERSONAL PROPERTY TAXES. WHAT SHOULD I DO?**

A: Your bill may have been inadvertently sent to your current mortgage company or your old one or it may have been lost. You are still responsible for paying your bill on time. Therefore, call the office immediately at (860)354-6484 to request a copy of your bill.

**Q: I RECENTLY BOUGHT (OR SOLD) A HOUSE IN ROXBURY AND I HAVE A QUESTION ABOUT WHAT I OWE. WHAT SHOULD I DO?**

A: The property tax bills due in July will reflect ownership changes recorded through mid May only. If you recently purchased property in Roxbury and have not received a real estate tax bill, call the Tax Collector’s Office immediately at (860)354-6484. Payment must be made by August 1 for the July installment and February 1 for the January installment whether or not a bill has been received! If you sold property in Roxbury and are still receiving a tax bill for the property, please contact the Tax Collector’s Office.

**Q: COULD I BE ELIGIBLE FOR ANY EXEMPTIONS?**

A: You may be. The exemption categories include Veteran; Spouse of a deceased Veteran; Blind; Totally Disabled; Motor Vehicle of a Serviceman or Service woman (active duty); Specially equipped motor vehicle owned by a person with disabilities or his/her guardian; Farmers/Merchants; and Forest, Farm and Open Space. For details about any of these exemptions, please contact the Assessor’s Office at (860)354-2634.

**Q: ARE THERE ANY BREAKS FOR SENIOR CITIZENS?**

A: Yes! If you or your spouse are age 65 or older, permanently reside in Roxbury (legal residence), either own your home or rent, and meet certain income restrictions, you may be eligible for one or more forms of town or state-financed property tax credits. To inquire about eligibility or for information about these programs contact the Assessor’s Office at (860)354-2634. You may also inquire in person at the Assessor’s Office at Town Hall.

