

2023 ANNUAL REPORT – TAX COLLECTOR’S OFFICE

J. Stacey Yarbrough, Town Clerk/Tax Collector

The Tax Collector and her staff’s responsibilities include, but are not limited to, the collection of all real estate, personal property, and motor vehicle tax bills, as well as sewer assessment fees.

Up-to-date procedures are utilized in the Tax Collector’s office so that individual taxpayers, attorneys, title searchers, and real estate agents may have accurate, precise information which is both vital and necessary for real estate and personal property transactions. Much time is spent in the Tax Collector’s office with title searchers and attorneys reviewing taxes and other assessments pertaining parcels of property so that the proper adjustments are made at the time of closing, and tax time.

The Tax Collector’s office staff also works closely with the Town Clerk’s office, Assessor’s office, Finance Department and the various offices of the Public Works Department to ensure that all information related to property records is current and correct.

When taxes remain unpaid, Delinquency Notices, Tax Collector Demands, and for Real Estate taxes, Intent to Lien notices are issued in advance of the placement of liens upon the subject property, in the land records of the Town Clerk’s office. After payment has been made, liens are released (yet never removed, as they become a permanent record). When motor vehicle taxes are not paid in a timely manner, by State statute, the Tax Collector must deliver to the Motor Vehicle Department a list of all those who are delinquent. This allows the DMV to deny renewal or new registration for that individual or business until payment of delinquent taxes is made in full. The Tax Collector and her staff make every effort to collect the highest percentage of the Grand List, especially in these difficult financial times. When it becomes necessary, the Tax Collector has the following tools to effectuate increased tax collection:

- ❖ Formal Demand
- ❖ Foreclosure of Liens (Sale/Strict)
- ❖ Tax Lien Assignments
- ❖ Jeopardy Collection
- ❖ Wage Garnishment
- ❖ Denial of Motor Vehicle Registration
- ❖ Denial/Revocation of Health Department Certification
- ❖ Alias Tax Warrants
- ❖ Tax Collector’s Tax Sales
- ❖ U.C.C. Liens

For the Fiscal Year 22/23, North Haven’s tax collection rate is set to exceed 99% of the Grand Levy. The Grand Levy is the total of all collectible taxes due on a grand list after the mill rate has been applied to the assessment. The Grand List is a list of all taxable property in the Town of North Haven, as of October 1 of each tax year. The Assessor develops the Grand List. The total value of the Grand List is a factor in determining the Mill Rate for each fiscal year. The Mill Rate is the tax rate, i.e., the tax rate to be calculated, per dollar of assessed value of property, wherein one “mill” is one-tenth of a cent (\$0.001).

Through the diligent efforts of the Tax Collector and her staff, the Town has been highly successful in the collection of current, as well as delinquent, taxes (which includes interest and fees), the major source of The Town of North Haven’s revenue.

2023/2024 TAX COLLECTOR’S SCHEDULE

- ❖ JULY 1, 2023: First-half Real Estate and Personal Property tax bills due; Motor Vehicle tax bill due in full;
- ❖ AUGUST 1, 2023: Last Day to pay to avoid penalty
- ❖ AUGUST 2023: Delinquency notices mailed
- ❖ JANUARY 1, 2024: Second-half Real Estate and Personal Property tax bills due; **(NO REMINDER NOTICE SENT)**; Supplemental Motor Vehicle tax bill is due in full
- ❖ FEBRUARY 1, 2024: Last Day to pay to avoid penalty
- ❖ FEBRUARY 2024: Delinquency notices mailed
- ❖ APRIL 2024: Intent to Lien Notices mailed
- ❖ MAY 2024: Real Estate Liens filed with the Town Clerk’s Office