

Tax Collector

**Middlefield Certified Tax Collector:
Anne L. Olszewski**

Term 11/15/2021-11/19/2023

REGULAR Hours:

Monday through Friday: 9:00 A.M. – 1:30 P.M.

JANUARY and JULY Hours (tax collecting months):

Monday: 9:00 A.M. – 5:00 P.M.

Tuesday, Wednesday, Thursday: 9:00 A.M. – 4:00 P.M.

Friday: 9:00 A.M. – 3:00 P.M.

Anne L. Olszewski, CCMC, Tax Collector

E-mail: tax1@middlefieldct.org

Telephone: 860-349-7117

Fax: 860-349-7115

LOOK UP AND/OR PAY YOUR TAX ONLINE. **I have read and understand the notes in red below.******

**Online Payment Convenience Fees
2.5% Master Card, VISA, Discover, or
American Express;
\$2.00 ACH/EFT Check.**

PLEASE NOTE: As with all tax payments, your payment is recorded as PAID for Interest and Date of Payment purposes on the date it is paid in our database.

*****Your payment is NOT SUCCESSFULLY COMPLETED until the funds are transferred into the Town of Middlefield's bank account.*****

If a payment is returned for ANY reason there will be a return payment fee of \$20.00 and any additional interest will be owed.

Motor Vehicles will be cleared by the DMV FIVE (5) BUSINESS DAYS after payment is made on this site.

If you need an immediate release from DMV, you must come in (see business hours above) and pay with cash or bank check.

FACTS CONCERNING TAXES

Mill Rate

- The current Mill Rate for the 2020 Grand List is **31.82**.
- A mill is equal to 1/1000 of a dollar.
- The mill rate is typically set in May when the budget is passed.

General Billing Information

- **Tax bills are mailed out once a year on June 30.** Your bill will have 3 parts: one for your records, one for July's' payment, and one for January's' payment.
- *No reminder bills are sent.*
- Delinquent interest accrues as of the due date with interest charged monthly @ 1.5% of the unpaid taxes, with a \$2.00 minimum.
- Due Dates:

- Real Estate & Personal Property Bills:
 - Middlefield has set due dates for Real Estate and Personal Property bills (if over \$100), to be divided in two equal halves – July 1 and January 1.
 - (Technically taxes are due and payable in full on July 1 (§7-383). However, §12-142 allows the Legislative Body for Middlefield (Town Meeting) to set the due dates for taxes.)
- Motor Vehicle Bills:
 - Taxes are due in full – July 1.
 - “Motor Vehicle Supplement Bills” (for vehicles registered after October 1) due in full – January 1.
 - (These dates were set in the Middlefield Town Code of Ordinance, Chapter 13, Article 1, Sec. 13-14a.)
- There is a 30 day grace period to pay without penalty.

Assessment

- Middlefields’ Tax Collector and Tax Assessor are bound by the Connecticut General State Statutes.
- The statutes that apply to tax assessing and collection can be found in Volume 4, Section 12 of the State Statutes.
- Real Estate taxes are based on 70% of the Fair Market Value as of the last State-mandated town wide revaluation. The next revaluation for Middlefield is for the Grand List of 2021.

Exemptions

- Military and senior exemptions are processed and approved through the [Assessor’s Office](#) in order for an exemption to be applied to your tax bill.

FREQUENTLY ASKED QUESTIONS

Questions concerning BILLS

How can I pay my tax bill?

- Tax bills can be paid by mail, in person, or online by clicking the link above. Payment can also be dropped in the outside drop box at the front door of the Town Hall.
- Middlefield does not allow for taxes to be paid with a credit card or debit card *in person*. Credit card, Debit card, and E-Check payments may only be made online using your own personal device or computer.

I need a receipt, what do I do?

- If paying in person: bring the entire bill with you.
- If paying by mail: enclose the entire bill, a self address stamped envelope, and your check.

When is the last day to pay?

- The last day to pay is **August 1** (for the bill due July 1) and **February 1** (for the bill due January 1). **IF** these dates fall on a Saturday or a Sunday, then the last day to pay is the Monday that follows.
- If you mail your payment, a post mark **on or before the last day** to pay counts as being on time.
- If you bank online, there is **no documentation** for your payment. Your payment maybe considered late and interest will be charged accordingly because the State Statute requires a postmark.
- If you drop it in the drop box at the front door of the Town Hall, it will considered on time if the following

business day is not past the due date.

What is my penalty if I pay my taxes late?

- Taxes that are not paid on time will be subject to a \$2.00 minimum or 1.5 % interest on the unpaid tax for each month the bill goes unpaid. §12-146

When are Real Estate Liens applied?

- Real Estate liens by State Statute (§12-175) must be placed with the Town Clerk no later than 2 years from the first due date.
- In Middlefield, "Notice with Intent to Lien" notices are sent out at the beginning of March. It is for taxes that were due on July 1 of the previous year.
- If taxes are not paid by the April due date, a Real Estate Lien will be filed with the Town Clerk.

I didn't get a bill, what do I do?

- It is your responsibility to call the office and get one. Reminder bills are not sent out.
- Failure to receive a tax bill does not invalidate the bill or any interest that may accrue. §12-130

I moved, what do I do?

- You must notify DMV within 48 hours so future bills can find you. Since taxes are in arrears you should also notify the tax office.
- Motor Vehicle bills are based on any given October 1. For example: If you live in Middlefield on October 1 but move to Middletown on October 2, your tax bill is due in full to Middlefield. Failure to receive a tax bill does not invalidate the bill or any interest that may accrue. §12-130.

I have a question about exemptions, what do I do?

- If you were or are in the military and think you should get an exemption, contact the Assessor at 860-349-7111.
 - If you are a senior and have questions about exemptions, contact the Assessor at 860-349-7111.
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Questions concerning MORTGAGES

I paid off my mortgage and I was escrowing, what do I do?

- If you no longer escrow your taxes, it is your responsibility to notify the Tax Office and request a bill be sent to you.
 - Banks do not notify the office when they no longer escrow for a particular property.
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Questions concerning VEHICLES

The DMV won't allow me to register a Motor Vehicle, what do I do?

- You will have to pay any outstanding taxes before you can register a vehicle:
 - To immediately release the tax hold, you need to come to the office and make a payment in cash. However, if there are outstanding taxes on other vehicles which you own or co-own, they must also be paid.
 - A check is accepted, however, you will have to wait 14 days for the check to clear. After it clears, the Tax Office notifies the DMV once a week who has paid.

I sold my car and transferred my plate, now what?

- Don't ignore a bill you get for a vehicle you no longer own. If you transfer plates from your old car to a new one then you pay the bills as they come. The "Motor Vehicle Supplement Bill" you receive in January will have a credit on it for the old vehicle.

Why I am still getting bills for a vehicle I no longer own?

- If you turn the plates into the DMV, get a receipt. The Assessor will need that receipt to adjust your bill to reflect only the months you owned it. If you lost your DMV receipt, contact the [Assessors' Office](#) to see what documentation is acceptable to prove you no longer own the vehicle.

Some of the information on my Motor Vehicle bill is incorrect?

- The information on your bill comes directly from the DMV. You will need to correct any information with the DMV.

§ = State Statute