



## What municipal taxes are collected?

- Real Estate
- Personal Property (businesses, unregistered motor vehicles, horses, etc)
- Motor Vehicle
- Motor Vehicle Supplemental (for vehicles registered after October 1 of the prior year)

## Does the town run on a fiscal year or a calendar year?

- Fiscal year, July 1 to June 30.

## How are taxes determined?

- For the new fiscal year the Grand List (list of all property with assessment) is set as of October 1 prior by the Tax Assessor's office. See the Tax Assessor's page to learn more about assessments.
- The budget is voted on the May following which becomes the Grand Levy. The grand levy divided by the grand list gives you the mill rate (tax rate).
- Taxes become due and payable July 1 for the new fiscal year based on this information. Your assessment multiplied by the mill rate equals your annual taxes. Example: Assessment of 250,000 multiplied by a mill rate of .01818 (18.18) equals 4,545 in annual taxes.

## When are they due and payable?

- Bills are mailed to the address supplied to the assessor's office via your deed, letter from closing attorney, or yourself on the last business day of June. An accurate mailing address is the responsibility of the taxpayer. Failure to send or receive a bill does not invalidate the taxes. Taxes, interest and fees are the responsibility of the taxpayer.

- Becomes payable July 1 every year. First installment of RE and PP, all MV
- Delinquent after August 1 on the first installment of RE and PP, all MV
- January 1 every year, Second installment on RE and PP, all MVS
- Delinquent after February 1, on second installment of RE and PP, all MVS
- The second installment is payable starting July 1.
- Adjusted bills are due by the original due date, see above
- Add-on bills due dates vary. See your bill.
- Prorated Bills for New Construction, due dates vary. See your bill.

## How can I pay?

- **Mail:** Office of the Tax Collector  
Town of Sherman  
PO Box 39  
Sherman, CT 06784
  - i. Must be postmarked on or before the last day to pay without penalty to be considered timely.
  - ii. Must send a SASE to receive a receipt. Your canceled check is your legal receipt.
- **Online:** [www.townofshermanct.org](http://www.townofshermanct.org)
  - i. Credit/Debit card, Fee is 2.99% of the bill, with a minimum of \$3.95.
  - ii. Transfer funds from your checking or savings account. Fee \$0.95
- **In Person:** Mallory Town Hall  
9 Route 39 North  
Sherman, CT 06784
  - i. Cash, Check, Certified Bank/Cashier's Check and Money Order are accepted in the office.
  - ii. Credit/Debit Cards are NOT accepted in the office. Online only.

## What if I am escrowed for my real estate, or lease a vehicle?

- If you are escrowed, typically you will not receive the original bill. If you do just forward a copy to your mortgage company and follow up with them. Most mortgages use a third party tax servicing company that receives an electronic file.
- For adjusted or prorated bills you will either need to pay the bill yourself or contact your mortgage company immediately for payment to avoid interest and fees. The responsibility lies with the tax-

payer to make sure their taxes are paid.

- If you lease a vehicle, the leasing company receives the tax bill and then bills you in your next monthly statement (some leasing companies vary on timing). You must pay your leasing company, not the town.

## How do I change my mailing address?

- Real Estate and Personal Property are changed with the Assessor's office.
- Motor Vehicles you must change with the Connecticut Department of Motor Vehicles

## How much interest on delinquent taxes? Fees?

- When delinquent on the first installment on real estate and personal property, as well as motor vehicle, interest applies back to the original due date (July 1) at a rate of 1.5% for a total of 18% per annum per installment. It applies there after on the first of each month without fail. No exceptions. For example if you are late on your July 1 taxes, and you pay on August 6 there will be interest of 3% due (1.5% for July and 1.5% for August.), As well as any fees that apply.
- When delinquent on the second installment of real estate and personal property, as well as motor vehicle supplemental, the same applies. Interest reverts back to the original due date of January 1 for the second installment. If you pay on February 15 there will be interest of 3% due (1.5% for January and 1.5% for February) as well as any fees that apply.
- If you are delinquent on both installments and you pay on February 15. The first installment has been accruing interest for eight months for a total of 12% on the first installment plus 3% on the second installment. Plus any fees.
- Delinquent motor vehicle or motor vehicle supplemental are reported to the DMV and a motor vehicle fee of \$5.00 is added to your account.
- All real estate with any delinquent amount will have a lien filed in the Town Clerks office on the land records the first week of April. There is a \$24.00 fee.
- Delinquent personal property will have a lien placed with the Secretary of States office at a fee of \$20.00
- Further action can be taken on unpaid taxes; selling of property, execution of a warrant on bank accounts, use of a state marshal, use of a collection agency, etc.

## Do I live in a Tax District?

Possibly. Tax districts are private communities or roads that collect to maintain their community by collecting taxes rather than a Home Owners Association or Property Owners Association.

These taxes are **not collected** by the municipality. They are collected by your community. Please do not mail or bring in your community taxes to the Sherman Tax Collector's office for payment.

1. Candlewood Tax District  
(Candlewood Lake Estates)  
Roy Vasquez  
PO Box 123  
Sherman, CT 06784  
(860) 354-8327
2. Timber Trails
3. Atchison Cove Tax District  
Amanda Croasman  
PO Box 243  
Sherman, CT 06784  
(860) 799-0568
4. Laurel Hill Tax  
Katie Williams  
20 West Ridge Rd  
New Fairfield, CT 06812  
(203) 546-8749
5. Candlewood Echoes  
Wayne Mercer  
PO Box 212  
Sherman, CT 06784  
(860) 354-3018

More answers can be found on the Tax Collector's page.