

First Selectman

From: Michele Wyatt
Sent: Monday, June 26, 2023 10:16 AM
To: Ritter, Matthew D.; Rosemary Coyle
Cc: First Selectman; Denise Turner; Jason LaChapelle; Deborah Bates
Subject: Re: Tax Bills
Attachments: 6-15-22_special_meeting-06162022123611.pdf; 11-15-22_b0f-11162022083942 (1).pdf; bof_minutes_9_23_2021.pdf; bof_special_meeting_minutes_061520.pdf; 06-13-2017_bof_special_meeting_minutes.pdf

Good Morning Attorney Ritter and thank you for all your clarifications. It looks like according to your response that the motions were not done properly therefore we should not send out any tax bills.

In answer to your last question - I went back into the files 2021, 2020 and 2017 minutes setting the mill rate after a budget referendum and found that all of them were done incorrectly with no dates in the motions. I have attached all of the minutes regarding setting of the mill rate.

I am sure that after your insight into this issue that this issue will be fixed going forward.

Thank you once again and have a great week

Sincerely,

Michele Wyatt, CCMC

Tax Collector
127 Norwich Avenue
Colchester, Ct 06415
Phone: 860-537-7210
Fax: 860-537-1147
Email: taxcollector@colchesterct.gov

From: Ritter, Matthew D. <MRitter@goodwin.com>
Sent: Saturday, June 24, 2023 7:02 AM
To: Michele Wyatt <taxcollector@colchesterct.gov>; Rosemary Coyle <rcoyle@colchesterct.gov>
Cc: First Selectman <selectman@colchesterct.gov>; Denise Turner <dturner@colchesterct.gov>; Jason LaChapelle <jLaChapelle@colchesterct.gov>; Deborah Bates <dBates@colchesterct.gov>
Subject: RE: Tax Bills

Michele – Section 12-142 of the General Statutes provides as follows.

The legislative body of each municipality, upon approving any budget calling for the laying of a tax on property, shall determine whether such tax shall be due and payable in a single installment or in two semiannual installments or in four quarterly installments and shall, unless otherwise provided by law, designate the date or dates on which such

installment or installments shall be due and payable, subject to the provisions of section 7-383, in any municipality in compliance with requirements concerning the uniform fiscal year under chapter 110; provided the last installment of any such tax shall be due and payable not later than forty-five days before the end of the fiscal year in which the first installment thereof is due and payable, and provided any special tax shall be due and payable in a single installment. In case of failure of the legislative body to determine when such tax shall be due and payable or whenever the date on which such tax shall be due and payable has been determined, however, (1) the preparation and mailing of rate bills for such tax is delayed until after the date such tax is due or (2) such tax is not applicable to certain property until after the date such tax is due, such tax shall be due and payable, with respect to all property or property which becomes subject to tax after the date such tax is due, whichever is applicable, not later than thirty days following the date on which rate bills for such tax are mailed or handed to persons liable therefor. Except as otherwise provided by law, the several installments of a tax due in two or four installments shall be equal, but any taxpayer may pay two or more of such installments when the first is due.

In addition, the Town Charter, pursuant to Section C-502. C. provides that "[t]he Tax Collector shall be charged with the collection of all taxes and levies imposed by the Board of Finance, and shall have other duties assigned to Tax Collectors under the General Statutes."

In this case, the BOF is authorized under the Town Charter to levy property taxes and it would be helpful if the BOF designated the date or dates in which the taxes are due. As always, it would be helpful to know what has happened in prior years in which there was no budget adopted by June 30. Did the BOF resolutions specify a date or just authorize the laying of the property and motor vehicle taxes at a specified mill rate? Thanks, Matt



Matthew D. Ritter
Shipman & Goodwin LLP
Partner
One Constitution Plaza
Hartford, CT 06103-1919

Tel: (860) 251-5092
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MRitter@goodwin.com
www.shipmangoodwin.com

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From: Michele Wyatt <taxcollector@colchesterct.gov>
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Subject: Re: Tax Bills

EXTERNAL EMAIL

Good afternoon Attorney Ritter

Here are the documents in question. At the BOF meeting June 13 they stated they wanted me to send out bills July 1st. Therefore, when I made out the rate bill and warrant I used the language July 1st. The minutes were not posted for a few days while the warrant and rate bills were all signed the night of the BOF meeting. With all of this in mind I have been working on sending out the bills. All I am waiting on is the statement of aid piece from the finance department. I have sent several emails etc and have had no response. This has been going on since June 8th. Yesterday I followed up with a call to the BOF chair telling her of my issue in receiving the statement of aid and it was at this time she ; BOF chair; thought we should not be sending out the bills.

Today, I received an email from the finance director telling me to stop everything in sending out the bills.

My question really is: with all of my backup paperwork : minutes, rate bill, warrant & now this email from the finance director what do we do? Am I bound by statute to send out bills July 1? And who has the authority to tell me not to send out bills.

Thank you for your help. I just want to make sure I do this correctly .

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From: Ritter, Matthew D. <MRitter@goodwin.com>
Sent: Friday, June 23, 2023 4:49:08 PM
To: Rosemary Coyle <rcoyle@colchesterct.gov>
Cc: Michele Wyatt <taxcollector@colchesterct.gov>; First Selectman <selectman@colchesterct.gov>; Denise Turner <dturner@colchesterct.gov>; Jason LaChapelle <jLaChapelle@colchesterct.gov>; Deborah Bates <dBates@colchesterct.gov>
Subject: RE: Tax Bills

Rosemary – I will review. Just to clarify:

The BOF set the mill rate (using FY 22-23 mill rate) but did not set a date for the bills to be sent out? Thus, the question is can the tax collector send them out without a specific date approved?

Thanks, Matt

	Matthew D. Ritter	Tel: (860) 251-5092
	Shipman & Goodwin LLP Partner One Constitution Plaza Hartford, CT 06103-1919	Fax: (860) 251-5212 MRitter@goodwin.com www.shipmangoodwin.com

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Subject: Fw: Tax Bills
Importance: High

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Matt, I am requesting an official legal opinion concerning this matter. Please begin with the email at the bottom for a historical picture of the information. As per BOS policy concerning the contacting of the Town Attorney, I am including the First Selectman and the entire board. I have also included the Tax Collector as she has raised the question and concerns.

Thank you,
Rosemary Coyle
Selectwoman

From: Michele Wyatt <taxcollector@colchesterct.gov>

Sent: Friday, June 23, 2023 12:32 PM

To: Mary Williamson <mwilliamson@colchesterct.gov>; John Chaponis <assessor@colchesterct.gov>; First Selectman <selectman@colchesterct.gov>; Andrea Migliaccio <BOFChair@colchesterct.gov>; Mike Hayes <mhayes@colchesterct.gov>; Mike Egan <megan@colchesterct.gov>; John Thomas <jthomas@colchesterct.gov>; Art Shilosky <aShilosky@colchesterct.gov>; Tim Vaillancourt <tVaillancourt@ColchesterCT.gov>

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Subject: Re: Tax Bills

Good Morning

I have had several conversations about this issue. From the advise of the Tax Collector's Legal Attorney we need to address the following issue with the Town's Attorney ASAP as I have legal binding signed paperwork telling me to send out tax bills.

The question we need to ask the town attorney:

The board of finance made a motion which was 2nd and approved by all members to send out tax bills. This motion was filed with the town clerk's office. The Rate Bill & Tax warrant have been signed. We need to know if it's even legal at this point not to send out tax bills with all of this documentation telling me to do so. Additionally, what documentation do we need in order NOT to send out tax bills and who needs to supply me with that documentation.

Please copy me on the email to the town's attorney as I may have further questions.

Thank-you

Sincerely,

Michele Wyatt, CCMC

Tax Collector

127 Norwich Avenue

Colchester, Ct 06415

Phone: 860-537-7210

Fax: 860-537-1147

Email: taxcollector@colchesterct.gov

From: Mary Williamson <mwilliamson@colchesterct.gov>

Sent: Friday, June 23, 2023 12:13 PM

First Selectman

From: John Chaponis
Sent: Monday, June 26, 2023 9:35 AM
To: First Selectman
Cc: MRitter@goodwin.com
Subject: RE: Tax Bills

Good morning gentleman

If you look at the purple history upon the conclusion of CGS 12-142 it states:

History: P.A. 83-579 provided that in the event the legislative body fails to determine when the tax is due, or, if determined and mailing of rate bills is delayed until after the tax due date or such tax is not applicable to certain property until after the tax due date, such tax shall be due not later than 30 days following the date on which rate bills are mailed.

There have been multiple times in the past three decades when, for one reason or another, we were not able to get our tax bills out on time. In some instances, they went out July 2 or 3rd. Its ok if they do not go out timely, the only caveat is that you must give them thirty (30) days to make a payment with no interest.

The BOF motion was silent on “when” they would be mailed out and I know that the BOF has a meeting this Wednesday, June 28, 2023. I am planning on attending that meeting and requesting that they do not send out Motor Vehicle or Personal Property at all until after we try another referendum. As you know, our voter want MORE money put into the budget which means that there would be an adjusted bill at a later date requiring another mailing on MV & PP (which make up about 17,500 of our 23,700 bills).

Additionally, MV & PP are single installment payments. Sending out MV & PP right now would be very detrimental and cause us to double our work/efforts. Not to mention we literally could be sending a second bill on MVS for \$.20 cents which would surely aggravate our citizens. I cannot see how we are doing anything wrong or illegal by waiting until their meeting on Wednesday.

Respectfully,

John Chaponis

From: First Selectman
Sent: Friday, June 23, 2023 5:26 PM
To: John Chaponis <assessor@colchesterct.gov>
Cc: MRitter@goodwin.com
Subject: Fwd: Tax Bills

Hi John,

Could you please confirm if 12-142 is controlling? Thank you.

Sincerely,

Andreas

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From: Ritter, Matthew D. <MRitter@goodwin.com>
Sent: Friday, June 23, 2023 4:47:20 PM
To: First Selectman <selectman@colchesterct.gov>
Subject: FW: Tax Bills

Andreas – can you ask the Assessor and/or Collector if they agree that 12-142 is controlling? I think the BOF has determined that the tax bills need to be sent out but they did not vote on a date certain. I would recommend that the BOF adopt a date certain if possible. Whatever date the BOF chooses, the bills will be due 30 days after that. Thanks.

Sec. 12-142. Installments; due date. The legislative body of each municipality, upon approving any budget calling for the laying of a tax on property, shall determine whether such tax shall be due and payable in a single installment or in two semiannual installments or in four quarterly installments and shall, unless otherwise provided by law, designate the date or dates on which such installment or installments shall be due and payable, subject to the provisions of section 7-383, in any municipality in compliance with requirements concerning the uniform fiscal year under chapter 110; provided the last installment of any such tax shall be due and payable not later than forty-five days before the end of the fiscal year in which the first installment thereof is due and payable, and provided any special tax shall be due and payable in a single installment. **In case of failure of the legislative body to determine when such tax shall be due and payable or whenever the date on which such tax shall be due and payable has been determined,** however, (1) the preparation and mailing of rate bills for such tax is delayed until after the date such tax is due or (2) such tax is not applicable to certain property until after the date such tax is due, such tax shall be due and payable, with respect to all property or property which becomes subject to tax after the date such tax is due, whichever is applicable, **not later than thirty days following the date on which rate bills for such tax are mailed or handed to persons liable therefor.** Except as otherwise provided by law, the several installments of a tax due in two or four installments shall be equal, but any taxpayer may pay two or more of such installments when the first is due.



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Selectwoman

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Subject: Re: Tax Bills

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Please copy me on the email to the town's attorney as I may have further questions.

Thank-you

Sincerely,

Michele Wyatt, CCMC

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Subject: RE: Tax Bills


Michelle,
Per your discussion with the BOF chair and the information below, please reach out to our vendor and pause the printing of the tax bills today.

Thanks,

**Mary
Williamson**

Finance Director

127 Norwich Ave • Colchester, CT
Town of Colchester

 860-537-7225

 mwilliamson@colchesterct.gov

 colchesterct.gov

From: John Chaponis <assessor@colchesterct.gov>
Sent: Wednesday, June 21, 2023 3:16 PM
To: First Selectman <selectman@colchesterct.gov>; Michele Wyatt <taxcollector@colchesterct.gov>; Andrea Migliaccio <BOFChair@colchesterct.gov>; Mike Hayes <mhayes@colchesterct.gov>; Mike Egan <megan@colchesterct.gov>; John Thomas <jthomas@colchesterct.gov>; Art Shilosky <aShilosky@colchesterct.gov>; Tim Vaillancourt <tVaillancourt@ColchesterCT.gov>
Cc: Rosemary Coyle <rcoyle@colchesterct.gov>; Denise Turner <dturner@colchesterct.gov>; Jason LaChapelle <jLaChapelle@colchesterct.gov>; Deborah Bates <dBates@colchesterct.gov>; Mary Williamson <mwilliamson@colchesterct.gov>
Subject: RE: Tax Bills

Good afternoon all

I apologize for the delay in responding but I was not in the office Friday, Monday or Tuesday. In playing catch up, I see the BOF passed motions to send out ALL tax bills with last year's mill rate and then send second installment bills.

None of us have ever seen failed budgets being increased, so a few things to consider might be:

The town has a local ordinance (Sec 129-27) that adopts the Local Option afforded in the CT state statute Sec. 12-144 which waives "any property tax" due amount under \$5. So I guess the first question is (and it could be a question for the town attorney), does this "second installment" bill constitute a "property tax due" that would be waived if under \$5, or will the town have to rebill all accounts?

If it is being waived, we have 16,450 Motor Vehicle accounts with an average assessment of \$11,220. If the mill rate were to go up say .38 cents, that's a \$4.26 bill being waived on the average account. With 16K+ MV accounts and another 850 Personal Property accounts, I think it's reasonable to assume that 10-11K accounts would be getting waived at various amounts under \$5 with a small mill rate change. We would experience somewhere between \$25,000 - \$40,000 in revenue loss that should be factored into your new mill rate calculation once a budget is finally adopted.

If we are rebilling all 23,607 accounts, we should factor the \$15,000 in postage, plus paper, envelopes, and of course additionally software vendor charges for creating an additionally billing. I also feel obligated to mention that this means we could be spending .63 cents, plus paper and envelope, to mail a .19 cent bill on an antique vehicle with a \$500 assessment. Having worked this side of the counter for so many years, I know that will frustrate our taxpayers greatly.

For the record, I believe that we have to rebill all accounts as this is not a "separate bill" under \$5 but rather an increase to an existing bill. Either way, both scenarios create substantial additional costs that should be factored into your new budget, or the new mill rate.

I recognize that sending out MV & PP bills in December last year was not an ideal situation. In fact, it may have made my job more difficult than anyone else's as we were trying to price next year's MVS & PP, and complete appraisals on newly constructed real estate while fending off the inquiries/issues that arise from dropping 17,500 bills in the mail. Of course, I would never like to see that happen again.

However, I see no harm in holding off sending MV & PP bills for "one more" referendum to see if the budget passes. I imagine you are considering a budget referendum sometime in July and while our vendor requires a 10-day notice to get bills out for "July 1st" (because they service 162 CT municipalities shooting for July 1st), after July 1st, they settle down and could turn bills out on 2-3 days' notice. I know, because we have done this before.

A conversation with our software vendor this afternoon revealed that it would double our vendor costs and that is about "\$6 per bill to send out a second tax bill considering the cost of the envelope, paper, return envelope, folding, stuffing, postage and all of the additional data processing/programming". When you talk about computer programming, think about someone who gets a MV bill in July, comes in and says I sold it mid-year, we adjust it and delete 50% of the bill, and then you come back and add onto that bill later required the increase to also require a 50% adjustment? Additionally workload to the assessor & collector's office will reduce productivity and ultimately limit Grand List growth for next year. No one can put a finger on how much would be lost.

The vendor has seen this scenario on other CT municipalities and does not recommend sending MV & PP bills because it does not pass the “cost v. benefit” analysis. “I don’t want to see your town waste money like this” was our vendor’s final quote. I thank you all for your time and consideration on this issue.

Respectfully,

John Chaponis

From: First Selectman

Sent: Friday, June 16, 2023 1:54 PM

To: Michele Wyatt <taxcollector@colchesterct.gov>; Andrea Migliaccio <BOFChair@colchesterct.gov>; Mike Hayes <mhayes@colchesterct.gov>; Mike Egan <megan@colchesterct.gov>; John Thomas <jthomas@colchesterct.gov>; Art Shilosky <aShilosky@colchesterct.gov>; Tim Vaillancourt <tVaillancourt@ColchesterCT.gov>

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Subject: RE: Tax Bills

Hi Michele,

I noticed on this email you failed to include Mary Williamson. In the future, please include all parties you reference in your emails. We will be following next steps when Mr. Chaponis is in the office as was explained in the department head meeting. With something like this, I prefer to have the expertise of our trusted assessor. We are not circumventing this decision.

Sincerely,

Andreas Bisbikos
First Selectman

From: Michele Wyatt <taxcollector@colchesterct.gov>

Sent: Friday, June 16, 2023 1:28 PM

To: Andrea Migliaccio <BOFChair@colchesterct.gov>; Mike Hayes <mhayes@colchesterct.gov>; Mike Egan <megan@colchesterct.gov>; John Thomas <jthomas@colchesterct.gov>; Art Shilosky <aShilosky@colchesterct.gov>; Tim Vaillancourt <tVaillancourt@ColchesterCT.gov>

Cc: First Selectman <selectman@colchesterct.gov>; Rosemary Coyle <rcoyle@colchesterct.gov>; Denise Turner <dturner@colchesterct.gov>; Jason LaChapelle <jLaChapelle@colchesterct.gov>; Deborah Bates <dBates@colchesterct.gov>

Subject: Tax Bills

Good Afternoon

Per the direction of the Board of Finance a mill rate was set Tuesday Night with the understanding that all Bills: Real Estate, Personal Property & Motor

First Selectman

From: Michele Wyatt
Sent: Friday, June 16, 2023 2:04 PM
To: First Selectman; Andrea Migliaccio; Mike Hayes; Mike Egan; John Thomas; Art Shilosky; Tim Vaillancourt
Cc: Rosemary Coyle; Denise Turner; Jason LaChapelle; Deborah Bates; John Chaponis; Mary Williamson
Subject: Re: Tax Bills

I am confused why the assessors needs to figure out a mill rate when that's the job of the finance director. Second, why have we waited - two emails and one expressly stated that this information was needed by Friday.

Finally, I really wish to have it in writing that it we miss today's deadline that sending out bills with an August 1, 2023, due date delinquent after September 1, 2023, is acceptable.

Sincerely,

Michele Wyatt, CCMC

Tax Collector
127 Norwich Avenue
Colchester, Ct 06415
Phone: 860-537-7210
Fax: 860-537-1147
Email: taxcollector@colchesterct.gov

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Subject: Tax Bills

Good Afternoon

Per the direction of the Board of Finance a mill rate was set Tuesday Night with the understanding that all Bills: Real Estate, Personal Property & Motor Vehicles would be billed out July 1st using last years approved mill rate (26.82 Mills) and that once the budget is finally adopted supplemental bills would go out reflecting the increase and/or decrease.

In order to get out the bills - there is some information that is needed. Additionally, we are against a timeclock to get things in "Q" with our data provider. You all know I've said time and time again the data center is looking for a 10 day window - this means today is the last day for me to get my packet to them to make a mailing date of June 30th.

Two emails were sent to our Finance Director in which I have not received an emailed response - the first email was sent 06/08/2023 with a follow up this past Wednesday. Per the CT General Statute Statutes, I need to have printed on each bill how much money we are getting from the State and without this money our mill would be _____. At today's department head meeting both Andreas and Mary stated that they need to wait for John Chaponis to figure out the statement of aide. Also, I need a copy of the meeting minutes from the July 13th meeting for my packet that I will be submitting. I know Andrea,BOF Chair knows I need the minutes, we have had several conversations, that this is an important piece. I cannot continue without these two pieces of information. I am hoping the minutes were overlooked and this piece can get filed with the Town Clerk's office quickly.

So I am writing to all of you in the hopes that someone can help me get all of this information so that we can meet today's deadline. We need:

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Andreas Bisbikos
First Selectman

From: Michele Wyatt <taxcollector@colchesterct.gov>
Sent: Friday, June 16, 2023 1:28 PM
To: Andrea Migliaccio <BOFChair@colchesterct.gov>; Mike Hayes <mhayes@colchesterct.gov>; Mike Egan <megan@colchesterct.gov>; John Thomas <jthomas@colchesterct.gov>; Art Shilosky <aShilosky@colchesterct.gov>; Tim Vaillancourt <tVaillancourt@ColchesterCT.gov>
Cc: First Selectman <selectman@colchesterct.gov>; Rosemary Coyle <rcoyle@colchesterct.gov>; Denise Turner <dturner@colchesterct.gov>; Jason LaChapelle <jLaChapelle@colchesterct.gov>; Deborah Bates <dBates@colchesterct.gov>
Subject: Tax Bills

Good Afternoon

Per the direction of the Board of Finance a mill rate was set Tuesday Night with the understanding that all Bills: Real Estate, Personal Property & Motor Vehicles would be billed out July 1st using last years approved mill rate (26.82 Mills) and that once the budget is finally adopted supplemental bills would go out reflecting the increase and/or decrease.

In order to get out the bills - there is some information that is needed. Additionally, we are against a timeclock to get things in "Q" with our data provider. You all know I've said time and time again the data center is looking for a 10 day window - this means today is the last day for me to get my packet to them to make a mailing date of June 30th.

Two emails were sent to our Finance Director in which I have not received an emailed response - the first email was sent 06/08/2023 with a follow up this past Wednesday. Per the CT General Statute Statutes, I need to have printed on each bill how much money we are getting from the State and without this money our mill would be _____. At today's department head meeting both Andreas and Mary stated that they need to wait for John Chaponis to figure out the statement of aide. Also, I need a copy of the meeting minutes from the July 13th meeting for my packet that I will be submitting. I know Andrea, BOF Chair knows I need the minutes, we have had several conversations, that this is an important piece. I cannot continue without these two pieces of information. I am hoping the minutes were overlooked and this piece can get filed with the Town Clerk's office quickly.

So I am writing to all of you in the hopes that someone can help me get all of this information so that we can meet today's deadline. We need:

- 1) the BOF meeting minutes of June 13th where you set the temporary mill rate
- 2) hoping someone can work with Andreas & Mary to figure out the statement of aid piece so that I can finish my forms to meet our deadline. I know a few of you on the BOF have the formula calculator to figure out the statement of aid piece. I would welcome any and all help so that we can meet this deadline.

We don't meet this deadline there is a HUGE possibility that our bills will be pushed off to August 1st bill date - someone please let me know that that will be acceptable. I am unable to do what the BOF wants without everyone working together and getting me this information ASAP.

Thank you for listening and I look forward to hearing from you as to how you want me to proceed with this task.

State Aide Statement

The Town of Colchester estimates that \$_____ will be received from the State of Connecticut for various state financed programs. Without this assistance your mill rate would have been _____ mills.

Sincerely,

Michele Wyatt, CCMC

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