

**Woodridge Lake Sewer District
113 Brush Hill Road
Goshen, CT 06756
860-491-2705**

December 20, 2010

New Tax Delinquency Procedures

Dear WLSD Taxpayer:

The Woodridge Lake Sewer District held two community meetings to discuss the regulatory and financial challenges facing the District in complying with the Connecticut Department of Environmental Protection's (CT-DEP) consent order issued in 1989. A number of taxpayers expressed concern about the potential costs of the long term resolution of the District's wastewater collection, treatment and groundwater disposal problems.

The Sewer District Board and its Committees have been addressing these issues and are meeting with CT-DEP officials to develop a plan of action. At a special meeting on December 18, 2010, the taxpayers approved spending \$253,350 to develop the action plan.

One of the Board's primary concerns is to improve tax collections on a timely basis. The district's records indicate that you are delinquent in paying your sewer taxes.

On December 20, 2010 the Board adopted new procedures to address tax delinquencies, which are described on the attachment to this letter.

You should contact Laurie Mosley, WLSD Tax Collector, at 860-491-2705 or at Tax.Collector@wlsd-goshen.org at your earliest convenience to discuss a plan to become current in your taxes.

Sincerely yours,

The Board
Woodridge Lake Sewer District

Attachment

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Timeline for Delinquent Tax Collection

Taxes are due July 1 and January 1st with 30 days to pay after the due dates.
Taxes are delinquent after August 2nd and February 2nd.

Procedure is Effective January 1, 2011:

Delinquent +30 days

Within 30 days of the delinquent date (August 1 and February 1), the tax collector will send a "Delinquent Notice" to each taxpayer requesting payment in full and enclose a payment plan contract. The contract's monthly payment will be sufficient to pay the delinquent taxes plus the next tax due by the end of the fiscal year (July 1 to June 30). The taxpayer must be current within 12 months.

Delinquent +60 Days

If the taxpayer does not respond within 30 days of the "Delinquent Notice" either with payment in full or with an executed a payment plan including first month's check, the tax collector will send an "Intent to Lien" notice and advise the taxpayer that WLSD will engage a Marshall with a warrant to collect the taxes.

Within these 60 days, the tax collector will conduct a title search in the Town Hall to obtain the mortgagor's address, will send the lender a letter stating the homeowner is in default of their sewer tax and that the district will go to a tax sale.

Usually the mortgage holder does not want liens on the property so they will either contact the homeowner to deal with the delinquency or they will pay the back taxes and then go after the mortgagee.

Delinquent +90 Days

The tax collector will place a lien on the property for delinquent taxes, interest and fees and advise the taxpayer. The tax collector will execute a warrant to the Marshall to collect back taxes, interest and fees.

Policies:

1. These new policies will not apply to delinquent taxpayers with current payment plans executed on or before December 31, 2010 provided the taxpayer is adhering to their plan.
2. If the taxpayer executes a new 12 month payment plan pursuant to this policy, the taxpayer must adhere to the plan, which will be monitored by the tax collector. If the taxpayer fails to make a payment without a good reason, the tax collector must seek Board approval of an alternate plan otherwise the tax collector will revert to the above time-line.
3. Any hardship exceptions must be approved by the Board on an individual basis.