



**ASSESSOR, TAX &  
FINANCE DEPARTMENT  
“WE ARE HEBRON”**

**September 25, 2019**

# STAFF

- **Elaine Griffin – Finance Director**
- **Susan Hushin – Financial Administrator**
- **Tammy Filbig – Account Clerk**
- **Debra Gernhardt – Assessor**
- **Adrian MacLean – Revenue Collector**
- **Christina Ristaino – Assistant Assessor/Revenue Collector**

# BOARD OF FINANCE MEMBERS

- **Dave Veschi, Chairman**
- **Mal Leichter, Vice-Chair**
- **Peter Kasper**
- **Diane DelRosso**
- **Janet Fodaski**

# SNAPSHOT

- Essentially the Assessor, Tax & Finance Department are the “Nuts & Bolts” of our Municipality.
- The Assessed value of your real estate, motor vehicle and personal properties based on the Town’s operation costs deem what is paid in taxes.
- Ultimately ALL services and fees provided by the Town of Hebron, whether yoga at the Senior Center, a shed construction building fee, a dog license, tax payments etc., flow through the Finance Department for posting in the ledger and determining the net worth of the Town.

# BUDGET PROCESS

## **In accordance with Hebron Town Charter Chapter IX, Finance and Taxation - Section 902:**

- **No later than October 15, the Board of Finance shall confer with the Board of Selectmen and the Board of Education to discuss goals and objectives for the upcoming budget.**
- **Department Heads in conjunction with the Town Manager and the Finance Director begin preparing a budget in late December through February each year to present to the Board of Selectmen and Finance by March 1<sup>st</sup>.**

# BUDGET PROCESS CONTINUED

- **Board of Selectmen and Board of Finance shall review the budget during the month of March and the Board of Selectmen shall make a recommendation to the Board of Finance by March 31<sup>st</sup>.**
- **The Board of Finance reviews the budget requests during the month of April. They hold a Public Hearing on their recommended budget no later than the third Tuesday in April. Within a week of the Hearing the Board of Finance shall present a budget for vote at the Budget Referendum**

# BUDGET PROCESS CONTINUED

Pursuant to Hebron Town Charter Section 903 Referendum Vote on the Town Budget and the Capital Improvement Budget is held on the first Tuesday following the first Monday of May annually.

The Board of Finance sets the Mill rate by  
**June 15<sup>th</sup>**

# ADOPTED 2019-2020 BUDGET \$35,650,290

Spending decrease of \$149,075 or 0.42 %  
less than the last fiscal year budget.

	<u>Budget</u>	<u>Change</u>
General Government	\$ 9,098,181	2.03 %
Hebron Board of Education	\$11,340,524	-1.27 %
Hebron Levy - RHAM BOE Budget	\$13,934,039	-0.84 %
Hebron's Share RHAM Debt	\$ 1,277,546	-4.99 %



# ADOPTED 2019-2020 EXPENDITURES

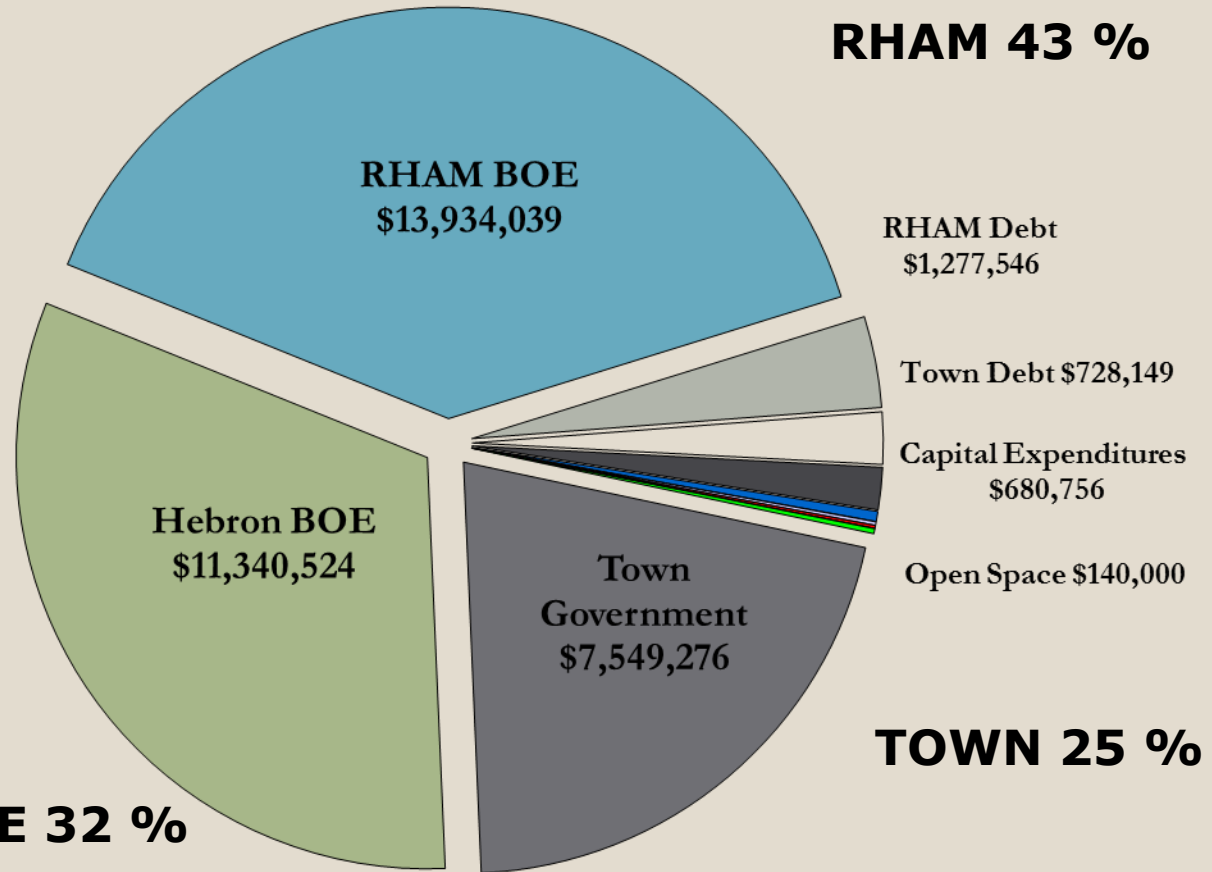
	ADOPTED Expenditures <u>2018-2019</u>	ADOPTED Expenditures <u>2019-2020</u>	<u>Difference</u>	<u>Percent Change</u>
<b>Total Town Budget</b>				
Town Government	\$ 7,075,420	\$ 7,549,276	\$ 473,856	6.70%
Contr. to Capital Improvement	583,553	590,552	17,276	2.96%
Contr. to Open Space Acquisition	75,000	140,000	65,000	86.67%
Contr. to Cap Non-Recurring	2,000	2,000	-	0.00%
Contr. to Capital Projects	53,340	48,204	(5,136)	-9.63%
Contr. to Revaluation	25,000	40,000	15,000	60.00%
Contr. To Debt Management	-	-	-	
Debt Service	1,102,539	728,149	(374,390)	-33.96%
<b><i>TOWN GOV'T SUB TOTAL</i></b>	<b>8,916,852</b>	<b>9,098,181</b>	<b>181,329</b>	<b>2.03%</b>
	-			
Hebron Board of Education	11,486,421	11,340,524	(145,897)	-1.27%
RHAM Assess(w/o debt)	14,051,416	13,934,039	(117,377)	-0.84%
RHAM Debt Service	1,344,676	1,277,546	(67,130)	-4.99%
<b>Total General Government</b>	<b>\$ 35,799,365</b>	<b>\$ 35,650,290</b>	<b>\$ (149,075)</b>	<b>-0.42%</b>

# FY 2019-2020 BUDGET OVERVIEW

**Population**  
**Town of Hebron**  
**2010 Census – 9,686**

**2018-2019**  
**Enrollment**  
**Hebron Elementary**  
**Schools**  
**666**

**12/1/2018 Enrollment**  
**RHAM Total 1,455**  
**Hebron 734**  
**Andover 236**  
**Marlborough 485**



# GENERAL GOVERNMENT EXPENDITURE HISTORY

	<b>ADOPTED FY 16-17</b>	<b>ADOPTED FY 17-18</b>	<b>ADOPTED FY 18-19</b>	<b>ADOPTED FY 19-20</b>
Town Government	\$7,191,425	\$7,221,076	\$7,075,420	\$7,549,276
Contr. – CIP	770,911	770,911	583,553	590,552
Contr. – Capital Projects	39,100	44,260	53,340	48,204
Contr. – Revaluation	50,000	41,000	25,000	40,000
Capital Non Recurring	8,800	3,050	2,000	2,000
Open Space	140,000	100,000	75,000	140,000
Debt Management	20,000	---	---	---
Debt Service	<u>928,988</u>	<u>1,132,417</u>	<u>1,102,539</u>	<u>728,149</u>
<b>Total</b>	<b>\$9,149,224</b>	<b>\$9,312,714</b>	<b>\$8,916,852</b>	<b>\$9,098,181</b>

# ADOPTED 2019-2020 REVENUE

	<u>ADOPTED 2018-2019</u>	<u>ADOPTED 2019-2020</u>	<u>Difference</u>	<u>Percent Change</u>
General Government	\$ 501,650	\$ 836,165	\$ 334,515	66.68%
Other State Revenues	657,797	407,988	(249,809)	-37.98%
ECS & Special Ed Grant Funding	5,783,770	5,735,276	(48,494)	-0.84%
Other Revenue Sources	100,000	100,000	-	0.00%
Unassigned Fund Contribution	\$ 500,000	\$ 200,000	(300,000)	-60.00%
Back Taxes / Lien Fees	315,000	315,000	-	0.00%
Tax Revenue	<u>27,941,148</u>	<u>28,055,861</u>	<u>114,713</u>	<u>0.27%</u>
	<u>\$ 35,799,365</u>	<u>\$ 35,650,290</u>	<u>\$ (149,075)</u>	<u>-0.42%</u>

# CAPITAL IMPROVEMENT PLAN FIXED ASSET PROJECTS FY 2019-2020

## Public Works Department

Road Resurfacing and Road Improvements	285,143
Bucket Truck - International	50,000
Roll Off Truck (replace Truck 15) (2005)	50,000
Large Dump Truck w/ Plow	48,000

## Fire Department

Engine Tanker 310 - Refurbish	50,000
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## Hebron Board of Education

Replace Pickup Truck HBOE	32,320
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## Douglas Library of Hebron

Douglas Library Windows	22,500
Douglas Library Carpet Replacement	25,000
Douglas Library HVAC Systems Replacement	6,400

## Miscellaneous

Town Buildings - Security Measures	27,000
Connecticut Community Connectivity Grant	20,000
Peters House Restoration	25,000
Police Department Cruiser Replacement	60,666

<b>Total Adopted CIP Budget</b>	<b>702,029</b>
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# ADOPTED CIP REVENUE FY 2019-2020

	<u>Approved 2018-2019</u>	<u>Adopted 2019-2020</u>
<b>Balance from Previous Appropriations</b>	50,742	10,277
<b>LOCIP Funding</b>	140,285	70,477
<b>Funding from Other Sources: Public Safety Fund</b>	-	20,400
<b>Anticipated State Reimbursement</b>	-	-
<b>Anticipated Contribution from Fund Balance</b>	-	-
<b>CIP Designated Fund Balance</b>	-	-
<b>Interest</b>	6,591	10,323
<b>General Fund Contribution</b>	<u>583,553</u>	<u>590,552*</u>
<b>Total Revenues</b>	<u>\$ 781,171</u>	<u>\$ 702,029</u>

# CAPITAL EXPENDITURES

## \$5,000 - \$25,000

### Public Works Department

40 Yard Open Top Container	6,544
6 x 8 Foot Shoring Box	6,776

### Parks and Recreation Department

61" Mower Bagger Repair	7,152
61" Mower Rear	10,957
Landscape Improvements	6,000

### Miscellaneous

Painting Horton House	5,525
Painting Douglas Library Wood Fascia, Doors, Trim	5,250

**Total Capital Expenditures    \$    48,204**

# MILL RATE CALCULATION

## REAL ESTATE & PERSONAL PROPERTY

	TOTAL GL
<b>Grand List - October 1, 2018</b>	<b>\$ 778,563,080</b>
<b>Less Potential BAA Adjustments</b>	<b>\$ (15,000)</b>
<b>Reductions to Grand List</b>	<b>\$ (9,838,240)</b>
<b>Adjusted Grand List - October 1, 2018</b>	<b>\$ 768,709,840</b>
<b>Mill Value</b>	<b>\$ 768,710</b>
<b><i>Mill Value (based upon 98.50% collection rate)</i></b>	<b><u>\$ 757,179</u></b>
<b>Mill Rate (Adopted by BOF)</b>	<b>37.05</b>



# TAX CALCULATION

## PERSONAL PROPERTY/REAL ESTATE

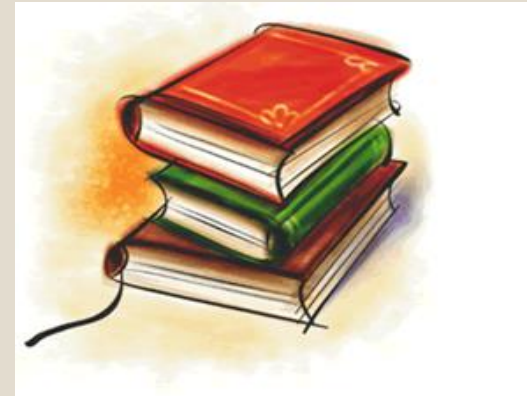
98.50 % COLLECTION RATE - 37.05 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	18-19 TAXES 37.44 MILLS	19-20 TAXES 37.05 MILLS	19-20 TAX DECREASE
2016	\$215,420	\$150,790	\$5,646	\$5,586	-\$60
2016	\$300,725	\$210,510	\$7,881	\$7,799	-\$82
2016	\$528,724	\$370,110	\$13,857	\$13,712	-\$145

# ASSESSOR'S OFFICE

## WHAT IS THE RESPONSIBILITY

- **Compiling the Grand Lists**
  - **Personal Property**
    - **Businesses / Farms**
    - **Personal**
      - **Heavy duty equipment**
      - **Horses**
      - **Unregistered vehicles**
  - **Motor Vehicles**
    - **Registered through the DMV**
  - **Real Estate**
    - **Residential**
    - **Commercial**
    - **Industrial**
    - **Vacant land**
    - **Taxable / non-taxable**



# PERSONAL PROPERTY

## ■ Discover:

- Business Owner
- Town Clerk: trade names
- Local media: advertisements
- EDC / Zoning / Building Dept.: new businesses

## ■ Declarations:

- Mail forms: filing deadline Nov. 1<sup>st</sup>
- Process / enter data
- Apply exemptions: ie. Farm machinery, horse, manufacture machinery

# MOTOR VEHICLES

- Regular list: vehicles registered ON Oct. 1<sup>st</sup>
- Supplemental list: new or transferred plates as of Oct. 2<sup>nd</sup> through Sept. 30<sup>th</sup>
  - DMV files: received electronically
  - Pricing: “clean retail” NADA Oct. issue
  - Apply exemptions: ie. Veteran, Military Active Duty, Handicap
  - Process pro-rates: ie. Vehicles sold, totaled or registered out of state (these are done throughout the year)



# MOTOR VEHICLE STANDARD FORMS OF PROOF

✦ TWO FORMS ARE REQUIRED ✦

- **PLATE RECEIPT** from DMV indicating that the registration has been **CANCELLED, LOST or STOLEN.**
- ANY OF THE FOLLOWING **IN ADDITION TO CANCELED PLATE RECEIPT**
- **A Copy of the Bill of Sale**
- **A Copy of the Transfer of Title**
- **Out of State Registration**
- **Stolen Vehicle**
- **Totaled Vehicle**
- **Junked Vehicle**
- **Trade-in Vehicle**
- **Donated Vehicle**

**NOTE:** *All information must be DATED and have the VEHICLE ID NUMBER on all documentation.*

# REAL ESTATE

- **Discover & list**
  - Permits from Building Department
  - Subdivision & splits from Zoning Department / Town Clerk
  - Issue house numbers on new construction
  - Reviewing sales listings
  - Pro-rate new construction
- **Property transfers**
  - Town Clerk's office: deeds, maps, probate
  - Maintaining owner mailing addresses



# REAL ESTATE CONTINUED

- Exemptions
  - Elderly / Disabled Benefits
  - Veteran Benefits
  - Tax Exempt entities
  - Farm Buildings
  - Energy Efficient exemptions
- PA-490 use assessments: Farm, Forest, Open Space & Ten Mill
  - Applications: Sept. – Oct.
    - Review, inspect & apply values

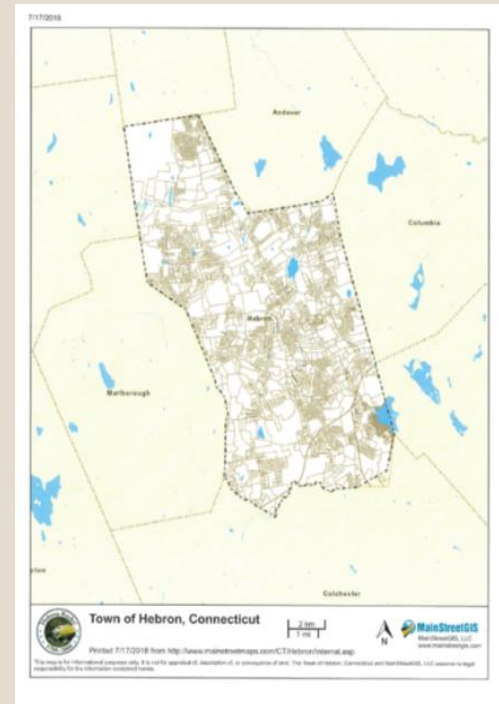
# REPORTS

- Town: final Grand List to BOS & BOF
- Assessment notices: RE & PP
- Quadrennial Tax Exempt filing
- Rental property Income & Expense filing
- Veteran List: Department of Veteran Affairs
- PA-490 list: State Forestry Department
- Amston Lake Tax District
  - Grand List
  - Split Accounts
- OPM (Office of Policy & Management)
  - Elderly / Disabled
  - Additional Veteran
  - Grand List final numbers
  - State Owned Property
  - Transfers: monthly
    - Notification to; Collector, Registrars, Lake District & Fire Marshal offices



# GIS MAPPING (GEOGRAPHIC INFORMATION SYSTEM)

- Update for changes: ie. Subdivisions, splits, boundary adjustments
- Produce “abutters lists” for Zoning Department



# OTHER DUTIES

- **REVALUATIONS:**

  - Every 5 years; next will be 2021

  - RFP & Contract

  - Assist / Supervise Revaluation Company

  - Final reports to OPM

- **911 COORDINATOR / EMERGENCY DISPATCH CENTER:**

  - Notification of new streets / buildings

- **ASSESSOR'S OFFICE BUDGET:**

  - Provide Finance with expected expenditures

  - Submit payment requests

- **CONTINUING EDUCATION:**

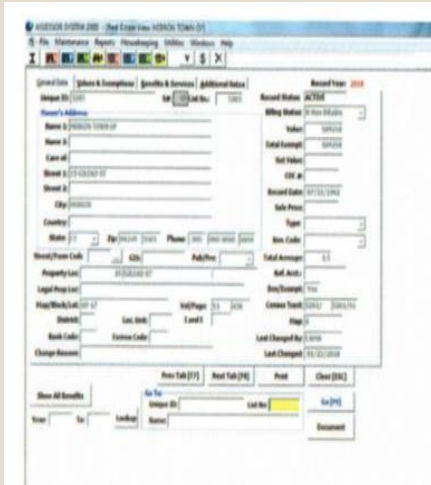
  - CCMA requires re-certification every five years

  - Keeping up to date with yearly Legislative changes

# UNIQUE PROPERTIES

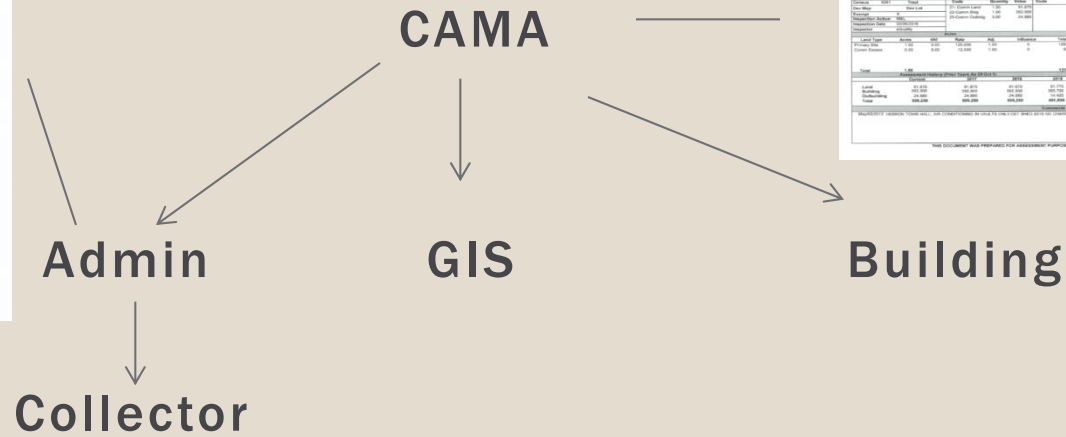
- Amston Lake Tax District
- Private Roads
- Affordable Housing Units
- Group Housing
- Community Water
- Public Sewer
- Ten Mill Properties
- Gas Lines
- Golf Courses – Open Space land
- 261 Jones Street – house located on Town land
- 55 John E. Horton Blvd. – Assisted Living Facility
- Crumbling foundations
- Line dividing the Zip Codes: Amston / Hebron
- 14 Stonecroft Drive: Senior Housing/Center

# COMPUTER SYSTEMS



A screenshot of a tax assessment report for a property. The report includes a header with "Unique ID: 2285" and "HERSON". Below the header is a table with columns for "Assessed Value", "Assessed Taxes", "Market Value", and "Market Taxes". The table contains data for various years, including 2007 and 2008. The report also includes a summary section at the bottom with "Total" and "2008" columns.

Year	Assessed Value	Assessed Taxes	Market Value	Market Taxes
2007	441,000	4,071	441,000	4,071
2008	441,000	4,071	441,000	4,071
Total	882,000	8,142	882,000	8,142



# BOARD OF ASSESSMENT APPEALS (BAA)

- **Three Elected Officials**
  - Governed by State Statutes
  - First level of appeal
  - An appeal board for taxpayers who believe the assessor erred in valuation or denied exemptions
- **Duties of the Board**
  - March hearings; Real Estate, Personal Property & Motor Vehicle Supplemental lists
  - September hearings; regular Motor Vehicle list only
  - Correct clerical omissions or mistakes of the assessment
- **Assessor's Office provides clerical support;**
  - Schedule meeting dates
  - Schedule applicant hearing appointments
  - File meeting minutes
  - Apply any changes
  - Send notifications to applicants

# FINAL RESULTS

2018 GRAND LIST OF TAXABLE PROPERTY FOR TOWN OF HEBRON NEW VALUE 01/15/2019				
TYPE OF ACCOUNTS	# OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	3869	677,389,890	2,835,260	674,554,630
REAL ESTATE ELD H.O	52	7,907,250	547,000	7,360,250
REAL ESTATE 10 MILL	4	26,330	0	26,330
TOTAL REAL ESTATE TAXABLE	3925	685,323,470	3,382,260	681,941,210
REAL ESTATE EXEMPT	236	65,418,770	65,418,770	0
REAL ESTATE TOTALS	4161	750,742,240	68,801,030	681,941,210
PERSONAL	534	21,340,880	1,761,150	19,579,730
MOTOR VEHICLE	9819	77,414,990	372,850	77,042,140
FINAL TOTAL	14514	849,498,110	70,935,030	778,563,080
FINAL TOTAL TAXABLE	14278	784,079,340	5,516,260	778,563,080

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	674,554,630
ELDERLY HOME OWNERS NET	7,360,250
TEN MILL NET	26,330
MOTOR VEHICLE NET	77,042,140
PERSONAL PROPERTY NET	19,579,730
TOTAL NET ASSESSMENT	778,563,080

# TAX BILLING

## What types of bills do we send? When are they due?

**Real Estate** - Your house/Domicile - (3925 Accounts/7 Waived/2000 Mailed)

July 1<sup>st</sup> & January 1<sup>st</sup> (Sent end of June) - **Delinquent August 2<sup>nd</sup> & February 2<sup>nd</sup>**

**Personal Property** - Business/Unregistered Motor Vehicle (523 Accounts/23 Waived)

July 1<sup>st</sup> (Sent end of June) - **Delinquent August 2<sup>nd</sup>**

**Motor Vehicle** - Regular (9,791 Accounts/7 Waived/5385 Mailed)

July 1<sup>st</sup> (Sent end of June) - **Delinquent August 2<sup>nd</sup>**

**Sewer Use** - Utility Charge - (745 Accounts)

October 1<sup>st</sup> (Sent end of September) - **Delinquent November 2<sup>nd</sup>**

**Motor Vehicle** - Supplemental - (1,543 Accounts/36 Waived)

January 1<sup>st</sup> (Sent middle of December) - **Delinquent February 2<sup>nd</sup>**

- Bills of less than \$5.00 are waived in accordance with State Statute/Local Option
- Real Estate Bills are split @ \$250 & Sewer Use @ \$350 all others are due in a single installment
- If the 1<sup>st</sup> of August/November/February falls on a Saturday/Sunday/Holiday the “paid by” date is extended to the next business day.
- The Town of Hebron utilizes a service to print, stuff & mail the bills (except Sewer Use/printed in-house) which assures us the lowest possible postage.
- **Bills are color coded - the next slides will show an example of each bill type**

# COLLECTION

- Sending a bill implies there is a necessity for payment which brings me to the “collection” portion of my function.
- Paying/Receiving Bills isn’t always pleasant, we try to make the process as smooth and efficient as possible. We do this by answering the 4 basic questions:
  - **What**
    - Your tax/utility bill. There are the 3 types of taxes and 1 utility. Each bill identifies what you are paying for on that bill.
  - **Where**
    - Location to pay. Your bill gives several options for remitting payment.
      1. In Person – in the office or drop in the secured box affixed to the building
      2. By Mail – Return pre-addressed envelopes are provided with your bill, affix postage and mail
      3. Online – through the town’s website there is an option to lookup and pay your bill.
  - **Why**
    - This part is more implied as opposed to stated on your bill. Taxes pay for services such as education, public safety and road maintenance.
  - **How**
    - What payment methods are accepted?
      1. Cash
      2. Personal Check/Certified Check/Money Order
      3. E-check (online) there is a \$1.50 for this method of payment
      4. Credit Card (online and in the office) there is a 2.5% fee or \$3.95 (Visa Debit)



# COLLECTION – CONTINUED

- Collection is a year round function. We refer to billing/due date months as our “collection cycles”.
- Other times of the year our collection is done through enforcement. The office uses many different tools to enforce collection.
  - Delinquent Statements/Demand Forms/Intent-to-Lien Notices
  - Assign accounts to an agent for collection (i.e. State Marshal, Collection Agency)
  - Prepare and File Liens
    - Real Estate & Sewer – Town Land Records against Real Estate
    - Personal Property (Business) – Secretary of State against the sale of equipment
  - Withhold Building Permits for unpaid Real Estate and Sewer Use Bills
  - Withhold New and Renewal Registration with the DMV for unpaid Motor Vehicle and Motor Vehicle Supplemental Bills
  - Legal Proceedings (i.e. Foreclosure & Tax Sales)



Make checks payable to:  
**TOWN OF HEBRON**  
 15 GILEAD STREET  
 HEBRON, CT 06248

**REAL ESTATE TAX BILL 2018**

13 CHURCH ST  
 70-36 538 166

**TAXPAYER'S COPY C**  
 See reverse side for important information

The fiscal year 2018-2019 budget for the Town of Hebron estimates that \$6,139,835 will be received from the State of CT for various state financed programs. Without this assistance the mill rate would be 45.66.

LIST NUMBER	DIST	BANK	ON GRAND LIST		TOTAL TAX DUE	PAYMENT DUE	PAYMENT DUE
2017 01 0002878			OCTOBER 1, 2017		\$6,495.48	July 1, 2018	January 1, 2019
MILL RATE	GROSS ASSESSMENT	EXEMPTION	NET ASSESSMENT			\$3,247.74	\$3,247.74
37.4400	173,490	0	173,490			DELIQUENT AFTER AUG 1, 2018	DELIQUENT AFTER FEB 1, 2019

2878 TS P1865 \*\*\*\*\*ALL FOR AADC060



Office Hours: Mon - Wed 8:00 AM-4:00 PM, Thurs 8:00 AM -6:00 PM, Fri 8:00 AM -1:00 PM. The Assessor & Tax Collector Offices will close Monday-Thursday from 12:30-1:15.  
**\*\*\* THIS IS THE ONLY BILL YOU WILL RECEIVE \*\*\***

**REAL ESTATE TAX BILL 2018**



Make checks payable to:  
**TOWN OF HEBRON**  
 15 GILEAD STREET  
 HEBRON, CT 06248

13 CHURCH ST  
 70-36 538 166

**RETURN WITH 2nd PAYMENT B**  
 See reverse side for important information

For additional payment options visit [www.hebronct.com](http://www.hebronct.com). Assessment questions call 860-228-5971 X 126, Tax questions X 145.  
 Delinquent taxes accrue 1.5% interest per month with a \$2.00 minimum, starting with 3% on August 2, 2018.

LIST NUMBER	DIST	BANK	ON GRAND LIST		TOTAL TAX DUE	PAYMENT DUE	PAYMENT DUE
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MILL RATE	GROSS ASSESSMENT	EXEMPTION	NET ASSESSMENT			\$3,247.74	\$3,247.74
37.4400	173,490	0	173,490			DELIQUENT AFTER AUG 1, 2018	DELIQUENT AFTER FEB 1, 2019

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**REAL ESTATE TAX BILL 2018**



Make checks payable to:  
**TOWN OF HEBRON**  
 15 GILEAD STREET  
 HEBRON, CT 06248

13 CHURCH ST  
 70-36 538 166

**RETURN WITH 1st PAYMENT A**  
 See reverse side for important information

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 Delinquent taxes accrue 1.5% interest per month with a \$2.00 minimum, starting with 3% on August 2, 2018.

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37.4400	173,490	0	173,490			DELIQUENT AFTER AUG 1, 2018	DELIQUENT AFTER FEB 1, 2019

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# Real Estate Bill Explained

- The bill is sent in 3-parts
- A- Submitted with 1<sup>st</sup> Payment
- B- Submitted with 2<sup>nd</sup> Payment
- C- Retained for your Records
- Top left - who check should be made payable to/where to mail
- The property is identified on top
- Statement of state funding is required to appear on the bill
- The section of blocks has the numerical data for your property to include due/delinquent date
- The shaded area indicates which payment the stub is for – the stubs are interchangeable for processing purposes
- The mailing address of the owner appears on the bottom left of all 3 stubs
- A bar code to process your payment located on the 2 stubs to be submitted for payment
- **Real Estate bills are sent out once a year in June for both the July and January payments-we do not do a second billing**



Make checks payable to:  
**TOWN OF HEBRON**  
 15 GILEAD STREET  
 HEBRON, CT 06248

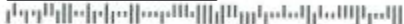
55 MAIN ST  
 EDP EQUIP AMT: 0.75

The fiscal year 2018-2019 budget for the Town of Hebron estimates that \$6,139,835 will be received from the State of CT for various state financed programs. Without this assistance the mill rate would be 45.66.

LIST NUMBER	LIST	BANK	ON GRAND LIST		TOTAL TAX DUE
2017 02 0041670			OCTOBER 1, 2017		July 1, 2018
MILL RATE	GROSS ASSESSMENT	EXEMPTION	NET ASSESSMENT		\$833.04
37.4400	22,250	0	22,250		DELINQUENT AFTER AUG 1, 2018

41670

T1 P20 \*\*\*\*\*SNGLP-000



Office Hours: Mon - Wed 8:00 AM-4:00 PM, Thurs 8:00 AM - 6:00 PM, Fri 8:00 AM - 1:00 PM. The Assessor & Tax Collector Offices will close Monday - Thursday from 12:30-1:15.  
**\*\*\* THIS IS THE ONLY BILL YOU WILL RECEIVE \*\*\***

SAVE THIS BILL. NO OTHER WILL BE SENT.

Questions involving assessments or exemptions should be directed to the Assessor's Office.

**PENALTY FOR LATE PAYMENT**

If payment is not made within one month of the due date, the installment becomes due immediately with interest of 1½% per month from the due date. The minimum interest charge is \$2.00. The above is subject to change to conform with the latest Public Acts, General Statutes and Local Ordinances.

If you pay by mail, send one copy of this bill with your check. If you want a receipt, send all copies of this bill and send a self addressed stamped envelope along with your check. If you pay in person, bring all copies of this bill to the Tax Collector's Office.



Make checks payable to:  
**TOWN OF HEBRON**  
 15 GILEAD STREET  
 HEBRON, CT 06248

For additional payment options visit [www.hebronct.com](http://www.hebronct.com). Assessment questions call 860-228-5971 X 126, Tax questions X 145. Delinquent taxes accrue 1.5% interest per month with a \$2.00 minimum, starting with 3% on August 2, 2018.

LIST NUMBER	LIST	BANK	ON GRAND LIST		TOTAL TAX DUE
2017 02 0041670			OCTOBER 1, 2017		July 1, 2018
MILL RATE	GROSS ASSESSMENT	EXEMPTION	NET ASSESSMENT		\$833.04
37.4400	22,250	0	22,250		DELINQUENT AFTER AUG 1, 2018

41670



## Personal Property Bill Explained

- Similar information can be found on each bill type.
  - Owner/Mailing Address
  - State Aid Message
  - Numerical Data
  - Office Hours
  - Contact Information
- A- to be retained for your records (includes EDP equipment amount-necessary for tax filings)
- B- submitted with payment
- The middle part of this bill shows the message that normally appears on the back of each bill-basic instructions regarding payments/obtaining a receipt/late payments



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 HEBRON, CT 06248

**MOTOR VEHICLE TAX BILL 2018**

TAXPAYER'S COPY  
 See Reverse Side For Important Information

The fiscal year 2018-2019 budget for the Town of Hebron estimates that \$6,139,835 will be received from the State of CT for various state financed programs. Without this assistance the mill rate would be 45.66.

LIST NUMBER 2017 MV 0000561	LC	DIST	ON GRAND LIST OCTOBER 1, 2017	<b>TOTAL TAX DUE</b> <b>July 1, 2018</b> <b>\$126.17</b>
MILL RATE 37.4400	GROSS ASSESSMENT 3,370	EXEMPTION 0	NET ASSESSMENT 3,370	DELINQUENT AFTER AUG 1, 2018 BACK TAXES ALSO DUE

TLS P5381 \*\*\*\*\*SNGLP 000



Office Hours: Mon - Wed 8:00 AM-4:00 PM, Thurs 8:00 AM -6:00 PM, Fri 8:00 AM -1:00 PM. The Assessor & Tax Collector Offices will close Monday -Thursday from 12:30-1:15.

\*\*\* THIS IS THE ONLY BILL YOU WILL RECEIVE \*\*\*

BILL #	YEAR	MAKE	MODEL	VIN #	CC	REG #	COC #	VALUE	EXEMPT	TAX DUE
0051037	1987	PENNS		1P9C61480HL016387	11			200	0	7.49
0051035	1989	HONDA	NT650	JH2RC3106KM100363	12			530	0	19.84
0051036	2002	TOYOT	CELICA G	JTDDR32TX20131830	01			2640	0	98.84
<b>TOTAL</b>								<b>3370</b>	<b>0</b>	<b>126.17</b>

Motor vehicle tax bills cover the period October 1, 2017 through September 30, 2018. If a vehicle was replaced after 10/1/17 and the registration was transferred to another vehicle, this bill is still due. An automatic credit for the vehicle will be applied to the supplemental tax bill for the newer vehicle due January 1, 2019. If you have moved to another state, or a vehicle was sold, stolen, donated, or junked and registration was not transferred to another vehicle, you may be eligible for a tax credit by furnishing proof as required by the Assessor at (860) 228-5971 ext. 126.

**MOTOR VEHICLE TAX BILL 2018**



Make checks payable to:  
**TOWN OF HEBRON**  
 15 GILEAD STREET  
 HEBRON, CT 06248

RETURN THIS COPY  
 WITH YOUR PAYMENT

For additional payment options visit [www.hebronct.com](http://www.hebronct.com). Assessment questions call 860-228-5971 X 126, Tax questions X 145. Delinquent taxes accrue 1.5% interest per month with a \$2.00 minimum, starting with 3% on August 2, 2018.

LIST NUMBER 2017 MV 0000561	LC	DIST	ON GRAND LIST OCTOBER 1, 2017	<b>TOTAL TAX DUE</b> <b>July 1, 2018</b> <b>\$126.17</b>
MILL RATE 37.4400	GROSS ASSESSMENT 3,370	EXEMPTION 0	NET ASSESSMENT 3,370	DELINQUENT AFTER AUG 1, 2018 BACK TAXES ALSO DUE



## Motor Vehicle Bill Explained

- Similar information to all other bill types (many of the messages are repeated on all bill types)
  - Owner/Mailing Address
  - State Aid Message
  - Numerical Data
  - Office Hours
  - Contact Information
- This bill is not lettered rather states which stub to submit and which to retain for your records
- We utilize "club billing", meaning if you own multiple vehicles and are registered alike they will be nested on a single bill not 3 individual bills.
- Each Motor Vehicle is listed separately in the middle portion which includes list number, vehicle information, assessed value and taxes due
- This bill also indicates "BACK TAXES ALSO DUE", meaning this persons name or entity has a delinquency on a prior year for this bill type. It is required by statute to be on the bill.

**SEWER USE CHARGE**

Make checks payable to:

TOWN OF HEBRON  
15 GILEAD STREET  
HEBRON, CT 06248  
(860) 228-5971

SEWER USE  
TOWN OF HEBRON  
15 GILEAD STREET  
HEBRON, CT 06248  
(860) 228-5971

OWNER COPY

If payment is not made within 1 month of the due date, the installment will become delinquent and subject to interest at the rate of 1.50% per month (18% annually) from the due date, or a minimum interest charge of: \$2

If receipt is desired, send both copies of this bill with payment and self-addressed, stamped envelope.

2016 PROPERTY LOCATION: 13 WOODSIDE RD PLAN : 1

ACCOUNT NO.	UNITS	PREVIOUS BALANCE	DELINQUENT INTEREST DUE	INSTALLMENT DUE	INSTALLMENT DUE	TOTAL AMOUNT DUE
6 0002213	1.00	350.00	68.25	10/01/2016		
	S/UNITS	CURRENT CHARGE	LIEN FEE:	PAYMENT DUE	PAYMENT DUE	
2213	350.00	0.00	0.00	768.25		418.25
				DELINQUENT AFTER	DELINQUENT AFTER	
				11/01/2016		



**SEWER USE CHARGE**

If payment is not made within 1 month of the due date, the installment will become delinquent and subject to interest at the rate of 1.50% per month (18% annually) from the due date, or a minimum interest charge of:

If receipt is desired, send both copies of this bill with payment and self-addressed, stamped envelope.

ACCOUNT NO.	UNITS	PREVIOUS BALANCE	DELINQUENT INTEREST DUE	INSTALLMENT DUE	INSTALLMENT DUE	TOTAL AMOUNT DUE
	S/UNITS	CURRENT CHARGE	LIEN FEE:	PAYMENT DUE	PAYMENT DUE	
				DELINQUENT AFTER	DELINQUENT AFTER	

THIS SEWER USE CHARGE BILL IS DUE IN ONE INSTALLMENT

**SEWER USE CHARGE**

RETURN WITH FIRST INSTALLMENT

If payment is not made within 1 month of the due date, the installment will become delinquent and subject to interest at the rate of 1.50% per month (18% annually) from the due date, or a minimum interest charge of: \$2

Make checks payable to:

TOWN OF HEBRON  
15 GILEAD STREET  
HEBRON, CT 06248  
(860) 228-5971

SEWER USE  
TOWN OF HEBRON  
15 GILEAD STREET  
HEBRON, CT 06248  
(860) 228-5971

If receipt is desired, send both copies of this bill with payment and self-addressed, stamped envelope.

2016 PROPERTY LOCATION: 13 WOODSIDE RD PLAN : 1

ACCOUNT NO.	UNITS	PREVIOUS BALANCE	DELINQUENT INTEREST DUE	INSTALLMENT DUE	INSTALLMENT DUE	TOTAL AMOUNT DUE
6 0002213	1.00	350.00	68.25	10/01/2016		
	S/UNITS	CURRENT CHARGE	LIEN FEE:	PAYMENT DUE	PAYMENT DUE	
2213	350.00	350.00	0.00	768.25		768.25
				DELINQUENT AFTER	DELINQUENT AFTER	
				11/01/2016		



# Sewer Use Bill Explained

- The Sewer Use Bill unlike other bills for taxes is considered a utility bill. It does however have much of the same information
  - Owner/Mailing Address
  - Numerical Data
  - Contact Information
- Generally utility bills are based on either a metered measurement of use or a flat rate. Hebron bills based on a flat rate. (Expense/Number of Users)
- The rate is determined and controlled by the WPCA (Water Pollution Control Authority).
- This is a 2(3)-part bill indicating on the top right which portion should be retained and which should be remitted. All but 40 accounts are due in a single installment
- This bill also indicates there is a prior year(s) delinquency and unlike a tax bill computes that into the installment due.



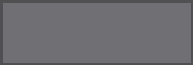
MAKE CHECKS PAYABLE TO:  
**TOWN OF HEBRON**  
 15 GILEAD STREET  
 HEBRON, CT 06248

**TAXPAYER'S COPY**  
(See reverse side for important information)

The fiscal year 2017-2018 budget for the Town of Hebron estimates that \$7,304,519 will be received from the State of CT for various state financed programs. Without this assistance the mill rate would be 47.12.

LIST NUMBER 2016 MS 0000114	LC	DIST	ON GRAND LIST OCTOBER 1, 2016	TOTAL TAX DUE <b>January 1, 2018</b> <b>\$97.50</b> DELINQUENT AFTER FEB 1, 2018
MILL RATE 37.0000	GROSS ASSESSMENT 2,635	EXEMPTION	NET ASSESSMENT 2,635	

T1 P712 \*\*\*\*AUTO\*\*SCH 5-DIGIT 06260



Office Hours: Mon - Wed 8:00 AM-4:00 PM, Thurs 8:00 AM -6:00 PM, Fri 8:00 AM -1:00 PM.  
 The Assessor & Tax Collector Offices will close Monday -Thursday from 12:30-1:15.

BILL #	YEAR	MAKE	MODEL	VIN #	CC REG #	CD	ASSESSED	% PRORATED VAL	EXEMPT	NET	TAX DUE	
0080143	2007	CHEVR	EQUINOX	2CNDL23P976019678	01		4,520 X .583 =	2,635	0	2,635	97.50	
							TOTAL	4,520	2,635	0	2,635	97.50

This bill is for any vehicle newly registered after October 1, 2016. Vehicles are assessed based on the month they were first registered through September 30, 2017. Check your bill for the applicable code. If this vehicle replaces a vehicle on the regular October 1st Grand List, a credit for that vehicle will show on this bill. **Please pay total tax due.** If this vehicle has been sold, destroyed, stolen or registered in another state, please contact the Assessor's Office.



MAKE CHECKS PAYABLE TO:  
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 HEBRON, CT 06248

**RETURN THIS COPY WITH YOUR PAYMENT**  
(See reverse side for important information)

For additional payment options visit [www.hebronct.com](http://www.hebronct.com) Assessment questions call (860) 228-5971 ext. 126, Tax questions ext. 145. Delinquent taxes accrue 1.5% interest per month from due date minimum \$2.00 per account. 3% will be charged February 2, 2018.

LIST NUMBER 2016 MS 0000114	LC	DIST	ON GRAND LIST OCTOBER 1, 2016	TOTAL TAX DUE <b>January 1, 2018</b> <b>\$97.50</b> DELINQUENT AFTER FEB 1, 2018
MILL RATE 37.0000	GROSS ASSESSMENT 2,635	EXEMPTION	NET ASSESSMENT 2,635	



## Motor Vehicle Supplemental Bill

- Similar information to all other bill types (many of the messages are repeated on all bill types)
  - Owner/Mailing Address
  - State Aid Message
  - Numerical Data
  - Office Hours
  - Contact Information
- This bill is not lettered rather states which stub to submit and which to retain for your records
- Each Motor Vehicle is listed separately in the middle portion which includes list number, vehicle information, assessed value and taxes due
- This bill type differs from a Motor Vehicle Bill in that it picks up vehicles registered between October 2<sup>nd</sup> and September 30<sup>th</sup> (a partial year). The middle part of the bill will calculate any credit factors for the portion of the year owed. Also this bill would indicate any replacement credit factors for transferring your registration from car to another.

# RECORD/POST

- When a payment is made it must be documented and accounted for. We use a database software to record any action done to an individual bill.
- Our software vendor is Quality Data Services, Inc. They are currently the most widely used in Connecticut. QDS stays up-to-date on the latest statutes, guidelines and procedures to enhance their programs accordingly.
- All payments are ultimately posted to your individual account in our database regardless of how the payment is made. We combine payments into batches by like-type payments (i.e. bank, counter, scan, online).
- Posting batches during “collection cycles” can be a challenge due to staffing limitations and increased counter traffic.
- Each batch is reconciled (balanced) prior to posting.
- After a batch has been reconciled the funds are either deposited manually or directly according to settlement schedule (e-check/credit card)
- We manually deposit twice weekly our counter batches, daily our scan batches and bank batches (as they arrive). For all cash the town utilizes an armored car pickup and checks are deposited via remote capture from the Tax Office.
- Over the years we have established policies and safeguards for posting and depositing. We work diligently to minimize errors and improve accuracy.

# REPORTING

- Finance – We work closely with the Finance Department. As batches are posted and monies deposited we notify Finance to expect the revenue.
  - Financial Interface - A file is created at the time of posting and this file is uploaded electronically into the financial software.
  - Transmittal form - This form is a paper copy to coincide with the interface for each batch and attached is documentation supporting the revenue.
  - A monthly cash report generated by finance to reconcile our receipts so that every effort is made to ensure we have posted payments correctly and they are accounted for in the General Ledger.
- Audit – An independent audit is performed each year. A testing phase where a sampling from each bill type is done to track from bill → bank statement. For the second phase we provide auditors with several reports.
  - 60 Collection – carries over collections
  - Tax Collector’s Report – 15 years of collections during the current fiscal year
  - Suspense – Accounts considered uncollectible
- State – The Tax Office is governed by OPM (Office of Policy and Management so we report to them annually
  - M1 – Annual reporting of adopted mill rate and due dates due July 1<sup>st</sup>



# OTHER FINANCE MAJOR RESPONSIBILITIES

The Finance Department consists of three positions, the Finance Director, Financial Administrator, and Account Clerk.

- Managing, balancing the general ledger and investing the Town's monies while complying with Generally Accepted Accounting Principles (GAAP) as adopted by the US Securities & Exchange Commission (SEC) and Governmental Accounting Standards Board Guidelines (GASB).
- Preparation of the Town's annual audit and CAFR report consisting of all of the Town's assets, infrastructure and finances.
- Maintaining a high credit rating with Standard & Poor's and Moody's. Hebron has maintained the highest rating of a Triple 'AAA' since October 2013. This is necessary for funding and/or borrowing of major funds for large Town wide projects.
- A new bonding project in the amount of \$10 Million dollars is also in the works for the Town's sewer system and road infrastructure upgrades.

# RECEIPT OF THE CAFR AWARD FOR FIFTEEN CONSECUTIVE YEARS



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Town of Hebron  
Connecticut**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2018**

*Christopher P. Merrill*

Executive Director/CEO

# OTHER FINANCE MAJOR RESPONSIBILITIES CONTINUED

- Production of all Town vendor payment checks for operational services rendered for all departments.
- Posting of all Town revenue collection in general ledger as remitted by the Revenue Collection department.
- Payroll functions, fringe benefit calculating and posting for all Town staff consisting of 45 full time employees and approximately 60 part time employees.
- All Financial budgetary data entry in Accounting software.
- Preparation of the monthly Board of Finance Meeting agendas and other pertinent data for review.

# QUESTIONS

