

TAX COLLECTOR
(203) 563-0127
Fax (203) 663-3334



TOWN HALL
238 Danbury Road
Wilton, Connecticut 06897

Memorandum

April 5, 2024

TO: Matthew Raimondi, Chairman- Board of Finance
FROM: Hollie M. Rapp, CCMC, Manager of Assessing & Tax Collection
RE: Transfer of Uncollectible Taxes to Suspense

The Connecticut General Statutes, Sec. 12-165, require the Tax Collector to submit to the Town's budget making authority, before the end of the fiscal year, an estimate of uncollectible taxes for transfer to the Town's Suspense Tax Book.

Attached for your review is the Fiscal Year 2024 Suspense Tax Transfer Summary of uncollectible taxes by Grand List Year type, along with a detailed list of each tax delinquent. The total proposed 2024 transfer to suspense is \$82,526.95.

Taxes transferred to suspense are not written off, rather they are reclassified on the General Fund Balance Sheet. Hence, unpaid taxes in suspense have the same effect as an allowance for uncollectible accounts.

If the Board of Finance approves the transfer, the annual Collectors' Certification to the Board recommending the transfer can then be signed by the Clerk of the Board of Finance for my filing with the Town Clerk.

cc: Members, Board of Finance
Toni Boucher, First Selectman
Matthew, Knickerbocker, Town Administrator
Dawn Norton, Chief Financial Officer

**LECTORS' CERTIFICATIONS TO THE BOARD OF FINANCE, SELECTMENT, COMMON COUNCIL OR OTHER
RECOMMENDING TRANSFER OF UNCOLLECTIBLE UNCOLLECTED PROPERTY TAXES TO THE SUSPENSE TAX BOOK**


To the Board of Finance, Selectmen, of Wilton

**Gentlemen:--The following list of uncollectible uncollected taxes for transfer to the suspense tax book
is respectfully submitted, for your examination and approval.**

Type	Grand List	of Account	Due Date	Amount	Reason for Transfer
Real Estate	10/1/2011	1	7/1/2012	\$784.12	Property Foreclosed to Town of Wilton
Real Estate	10/1/2012	1	7/1/2013	\$967.86	Property Foreclosed to Town of Wilton
Real Estate	10/1/2013	1	7/1/2014	\$987.36	Property Foreclosed to Town of Wilton
Real Estate	10/1/2014	1	7/1/2015	\$999.16	Property Foreclosed to Town of Wilton
Real Estate	10/1/2015	1	7/1/2016	\$1,018.04	Property Foreclosed to Town of Wilton
Real Estate	10/1/2016	1	7/1/2017	\$1,034.10	Property Foreclosed to Town of Wilton
Supplemental Motor Veh	10/1/2016	1	1/1/2018	\$101.55	Unable to Locate
Real Estate	10/1/2017	1	7/1/2018	\$1,049.70	Property Foreclosed to Town of Wilton
Personal Property	10/1/2017	52	7/1/2018	\$12,145.98	Unable to Locate
Motor Vehicle	10/1/2017	79	7/1/2018	\$19,917.50	Unable to Locate
Supplemental Motor Veh	10/1/2017	14	1/1/2019	\$1,764.37	Unable to Locate
Real Estate	10/1/2018	1	7/1/2019	\$425.50	Deceased
Real Estate	10/1/2018	1	7/1/2019	\$1,062.74	Property Foreclosed to Town of Wilton
Personal Property	10/1/2018	69	7/1/2019	\$13,911.44	Unable to Locate
Motor Vehicle	10/1/2018	78	7/1/2019	\$15,844.71	Unable to Locate
Supplemental Motor Veh	10/1/2018	21	1/1/2020	\$3,595.37	Unable to Locate
Real Estate	10/1/2019	2	7/1/2020	\$532.50	Deceased
Real Estate	10/1/2019	1	7/1/2020	\$1,022.68	Property Foreclosed to Town of Wilton
Personal Property	10/1/2019	1	7/1/2020	\$250.18	Bankruptcy
Real Estate	10/1/2020	2	7/1/2021	\$540.38	Deceased
Real Estate	10/1/2020	1	7/1/2021	\$1,037.82	Property Foreclosed to Town of Wilton
Personal Property	10/1/2020	1	7/1/2021	\$266.14	Bankruptcy
Real Estate	10/1/2021	2	7/1/2022	\$553.31	Deceased
Real Estate	10/1/2021	1	7/1/2022	\$1,051.24	Property Foreclosed to Town of Wilton
Real Estate	10/1/2022	3	7/1/2023	\$573.52	Deceased
Real Estate	10/1/2022	1	7/1/2023	\$1,089.68	Property Foreclosed to Town of Wilton

**I here by certify that to the best of my knowledge and belief each tax in the above statement has not been
paid is uncollectible and should be transferred to the suspense tax book.**

Dated at Wilton, Conn., the 5th day of April 2024

Respectfully submitted, 

Hollie M. Rapp, CCMC, Tax Collector, Town of

2. ACTION TAKEN BY BOARD OF

Wilton

To: Hollie M. Rapp, CCMC, Tax Collector of Wilton

**A detailed examination has been made of the above statement, dated the ____ day of April 2024,
recommending the transfer of certain uncollected taxes to the suspense tax book.**

**The taxes listed in such statement and amounting to \$82,526.95, are believed to be uncollectible and pursuant to section 1
of the General Statutes authority is hereby given you to transfer such taxes, in accord with law, to the suspense tax book.**

Dated at Wilton, Conn., the ____ day of _____

Board of Finance, Board of Selectmen, Common Council, Board of Aldermen, Warden and Burgesses, Committee of

by _____
Name of Tax District Clerk