Town of East Granby
Tax Collector

Memo

To: Natalie Welsh, Chairperson
East Granby Board of Finance

Cc: Jim Hayden, First Selectman

From: Dorian Owens

Date: May 28, 2020

Re: Suspense List for 2019–2020 Fiscal Year

Each municipality shall have a suspense tax book at least once in each year per C.G.S. 12-165. As the new Chairperson, I'm providing you the reason for this process, as in the private sector entry is made to bad debt, for uncollectable accounts receivables it is applicable In public sector the entry is made to suspense. In both cases the debt is still collectable it is removed for accounting principles on the financial statements.

Attached please find the proposed suspense list for the Board's approval. Under Connecticut Statutes the tax office can collect taxes fifteen years after the billing date C.G.S. 12-164. We have established relationship with CIBI (Collection Agency) and all old delinquent accounts have been sent to them the collections of these are shown on the month reporting. Although taxpayers may feel that have eluded their tax obligation for motor vehicle we have sent the file to Connecticut Department of Motor Vehicle they have to come to East Granby for a clearance on the renewal or new registration. Those taxpayers who moved away and have disregarded our notices if they move back to Connecticut will find themselves in the same position.

The totals for this fiscal year is $18,132.10 for motor vehicles and $426.73 for personal property. See attached percent calculation in correlation to Tax Levy and with the percentage to the original levy.

Please not as of FY 16/17 we now have Credit Information Bureau, Inc. (CIBI) collecting delinquent taxes for taxpayers that have moved away. Since this relationship they have collected $92,316.44 for the Town of East Granby as of April 31, 2020.

Dorian Owens

Process Suspense Report
TOWN OF EAST GRANBY Date: 05/19/2020 Time: 13:35:24
Condition (s): Year: , Type: 00 - ALL BILLS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2014-03-0050092		ANDERSON JAQUELIN H	43	UNABLE TO LOCATE	05/19/2020	52.59			
2014-03-0050197		ATWATER JESSICA C	43	UNABLE TO LOCATE	05/19/2020	187.26			
2014-03-0050208		AXENROTH JUSTIN R	43	UNABLE TO LOCATE	05/19/2020	141.97			
2014-03-0050209		AXENROTH JUSTIN R	43	UNABLE TO LOCATE	05/19/2020	132.54			
2014-03-0050211		AYERS ASHELY MARIE	43	UNABLE TO LOCATE	05/19/2020	163.86			
2014-03-0050233		B AND S GLOBALL LLC	43	UNABLE TO LOCATE	05/19/2020	104.88			
2014-03-0050456		BISHOP KYLE D	43	UNABLE TO LOCATE	05/19/2020	456.61			
2014-03-0050470		BJUBREY WADE I	43	UNABLE TO LOCATE	05/19/2020	164.80			
2014-03-0050513		BOECKLIN STEVEN R	43	UNABLE TO LOCATE	05/19/2020	88.46			
2014-03-0050674		BROUSSEAU MAUREEN B	43	UNABLE TO LOCATE	05/19/2020	82.38			
2014-03-0050689		BROWN HENRY P	43	UNABLE TO LOCATE	05/19/2020	48.30			
2014-03-0050699		BROWN VENESSA R	43	UNABLE TO LOCATE	05/19/2020	228.91			
2014-03-0051072		COLLI ELIZABETH J	43	UNABLE TO LOCATE	05/19/2020	289.41			
2014-03-0051192		COTE JOANN	43	UNABLE TO LOCATE	05/19/2020	136.80			
2014-03-0051255		CRUZ COURTNEY R	43	UNABLE TO LOCATE	05/19/2020	240.46			
2014-03-0051293		CZAJKOWSKI LAUREN J	43	UNABLE TO LOCATE	05/19/2020	299.14			
2014-03-0051343		DANILA KARA LYNN	43	UNABLE TO LOCATE	05/19/2020	70.22			
2014-03-0051465		DIANGELO ROBERT A OR	43	UNABLE TO LOCATE	05/19/2020	651.17			
2014-03-0051490		DODD DOUGLAS ALAN	43	UNABLE TO LOCATE	05/19/2020	36.30			
2014-03-0051793		FABICH JOHN J	43	UNABLE TO LOCATE	05/19/2020	523.49			
2014-03-0051849		FERRARI MICHAEL P	43	UNABLE TO LOCATE	05/19/2020	100.02			
2014-03-0051850		FERRARI MICHAEL P	43	UNABLE TO LOCATE	05/19/2020	35.87			
2014-03-0051955		FONTANEZ CARMENOR	43	UNABLE TO LOCATE	05/19/2020	252.62			
2014-03-0051969		FORTUNE JEFFREY A JNT	43	UNABLE TO LOCATE	05/19/2020	48.94			
2014-03-0051991		FRANCO FABIOLA D	43	UNABLE TO LOCATE	05/19/2020	112.69			
2014-03-0052157		GAMBLE MICHAEL H	43	UNABLE TO LOCATE	05/19/2020	117.04			
2014-03-0052174		GATZKI BRIAN R	43	UNABLE TO LOCATE	05/19/2020	97.28			
2014-03-0052226		GILEAU AUSTIN R	43	UNABLE TO LOCATE	05/19/2020	86.34			
2014-03-0052293		GONZALEZ RICARDO	43	UNABLE TO LOCATE	05/19/2020	352.34			
2014-03-0052355		GRAVA SIGURDS I	43	UNABLE TO LOCATE	05/19/2020	50.16			
2014-03-0052582		HIGGENS BARBARA A	43	UNABLE TO LOCATE	05/19/2020	178.14			
2014-03-0052766		INFINITE EXPRESS LLC	43	UNABLE TO LOCATE	05/19/2020	605.57			
2014-03-0052791		JACQUES PATRICK J	43	UNABLE TO LOCATE	05/19/2020	157.17			
2014-03-0052792		JACQUES PATRICK J	43	UNABLE TO LOCATE	05/19/2020	15.20			
2014-03-0052868		JOHNSTON JEREMY T	43	UNABLE TO LOCATE	05/19/2020	59.13			
2014-03-0053001		KIERSEY MARCUS	43	UNABLE TO LOCATE	05/19/2020	15.20			
2014-03-0053293		LAMBERT JACINTA M	43	UNABLE TO LOCATE	05/19/2020	514.98			
2014-03-0053389		LEPAK DAROLD A	43	UNABLE TO LOCATE	05/19/2020	252.62			
2014-03-0053494		LUDMER KATHRYN NICOLE RE	43	UNABLE TO LOCATE	05/19/2020	126.16			
2014-03-0053495		LUDMER MATTHEW C	43	UNABLE TO LOCATE	05/19/2020	103.36			
2014-03-0053683		MARTIN JOSEPH J	43	UNABLE TO LOCATE	05/19/2020	25.60			
2014-03-0053758		MCALLISTER MICHAEL J	43	UNABLE TO LOCATE	05/19/2020	58.37			
2014-03-0053781		MCCARTHY JEREMIAH M	43	UNABLE TO LOCATE	05/19/2020	150.18			
2014-03-0053783		MCCLURE RANDY A	43	UNABLE TO LOCATE	05/19/2020	366.02			
2014-03-0053791		MCCOY SAMANTHA M	43	UNABLE TO LOCATE	05/19/2020	80.26			
2014-03-0053987		MORALESSUBIZA RACHEL M	43	UNABLE TO LOCATE	05/19/2020	70.83			
2014-03-0054010		MORRELL SHAWN	43	UNABLE TO LOCATE	05/19/2020	217.66			
2014-03-0054029		MOYNAHAN MICHAEL PAUL	43	UNABLE TO LOCATE	05/19/2020	52.29			
2014-03-0054049		NADEAU MARILYN OR	43	UNABLE TO LOCATE	05/19/2020	211.28			
2014-03-0054218		OBRIEN JOHN M	43	UNABLE TO LOCATE	05/19/2020	83.60			
2014-03-0054423		PASQUARIELLO JENNIFER M	43	UNABLE TO LOCATE	05/19/2020	273.60			
2014-03-0054424		PASQUARIELLO JENNIFER M	43	UNABLE TO LOCATE	05/19/2020	458.13			
2014-03-0054450		PEACE CAB LLC	43	UNABLE TO LOCATE	05/19/2020	183.62			
2014-03-0054683		PRIDEMORE ROBIN JO	43	UNABLE TO LOCATE	05/19/2020	63.84			
2014-03-0054828		RESTREPO-FRANCO ANDRES	43	UNABLE TO LOCATE	05/19/2020	95.76			
2014-03-0054903		RODRIGUEZ JAIME JR	43	UNABLE TO LOCATE	05/19/2020	280.29			

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2014-03-0055090		SAFONOV DMITRI	43	UNABLE TO LOCATE	05/19/2020	315.55			
2014-03-0055198		SCHRAYTER LEELA	43	UNABLE TO LOCATE	05/19/2020	187.26			
2014-03-0055242		SEYMOUR DANIEL	43	UNABLE TO LOCATE	05/19/2020	62.32			
2014-03-0055368		SMITH KARLA L	43	UNABLE TO LOCATE	05/19/2020	82.08			
2014-03-0055488		ST BERNARD MARGARET	43	UNABLE TO LOCATE	05/19/2020	87.86			
2014-03-0055501		STBERNARD LISA E	43	UNABLE TO LOCATE	05/19/2020	166.50			
2014-03-0055517		STICKELS JAMES S	43	UNABLE TO LOCATE	05/19/2020	416.48			
2014-03-0055627		TAUBER KYLIE D	43	UNABLE TO LOCATE	05/19/2020	2.07			
2014-03-0055781		TREMBLAY LEYNA M.	43	UNABLE TO LOCATE	05/19/2020	150.18			
2014-03-0055811		TUTTLE VIVIAN R	43	UNABLE TO LOCATE	05/19/2020	110.66			
2014-03-0055997		WATKINS ANDREW J	43	UNABLE TO LOCATE	05/19/2020	411.92			
2014-03-0056011		WATSON STEPHANIE LYNN	43	UNABLE TO LOCATE	05/19/2020	352.64			
2014-03-0056156		WORLUND BRUCE SANFRID	43	UNABLE TO LOCATE	05/19/2020	276.64			
2014-03-0056187		YOST JASON	43	UNABLE TO LOCATE	05/19/2020	83.30			
2014-03-0056188		YOST JASON	43	UNABLE TO LOCATE	05/19/2020	60.80			
2014-03-0056189		YOST JASON R	43	UNABLE TO LOCATE	05/19/2020	83.30			
2014-03-0056190		YOST JASON R	43	UNABLE TO LOCATE	05/19/2020	83.30			
2014-03-0056191		YOST JASON R	43	UNABLE TO LOCATE	05/19/2020	110.96			
2014-03-0056208		ZAGORSKI SUSAN	43	UNABLE TO LOCATE	05/19/2020	96.98			
2014-03-0056232		ZINZOW NATHAN D	43	UNABLE TO LOCATE	05/19/2020	101.23			
2014-03-0056241		ZONA CATALINA	43	UNABLE TO LOCATE	05/19/2020	97.28			
2014-03-0056248		YEKEL JASON A	43	UNABLE TO LOCATE	05/19/2020	317.68			
2014-03-0056267		FORTUNE MATTHEW OR	43	UNABLE TO LOCATE	05/19/2020	155.95			
2014-03-0056291		TOTAL DISTRIBUTION SALES	43	UNABLE TO LOCATE	05/19/2020	738.47			
2014-03-0056292		TTL DSTR SLS CNSLT LLC	43	UNABLE TO LOCATE	05/19/2020	468.71			
2014-03-0056294		YEBOAH KWAME A OR	43	UNABLE TO LOCATE	05/19/2020	161.73			
MOTOR VEHICLE		# Of Acct: 82				15,233.56			
2014-04-0080082		BONIFACE JOSEPH D	43	UNABLE TO LOCATE	05/19/2020	268.49			
2014-04-0080170		COUSHAINE CYRIL	43	UNABLE TO LOCATE	05/19/2020	81.05			
2014-04-0080435		HERZIG DANIEL JAY JR	43	UNABLE TO LOCATE	05/19/2020	301.11			
2014-04-0080683		MORALESSUBIZA RACHEL M	43	UNABLE TO LOCATE	05/19/2020	122.85			
2014-04-0080762		PEREZ FRANCISCO C	43	UNABLE TO LOCATE	05/19/2020	100.53			
2014-04-0080772		PETERSON MAHALIA C	43	UNABLE TO LOCATE	05/19/2020	73.11			
2014-04-0080809		RESPECT AMERICAN GLASS	43	UNABLE TO LOCATE	05/19/2020	76.30			
MOTOR VEHICLE SUPP		# Of Acct: 7				1,023.44			
YR : 2014		TOTAL : 89				16,257.00			
2015-04-0080199		CONCEPT ONE KITCHEN & BATH LLC	45	OUT OF BUSINESS	05/19/2020	310.38			
MOTOR VEHICLE SUPP		# Of Acct: 1				310.38			
YR : 2015		TOTAL : 1				310.38			
2016-03-0051059		CONCEPT ONE KITCHEN & BATH LLC	45	OUT OF BUSINESS	05/19/2020	303.68			
2016-03-0056202		YOUROUS STEPHEN J	41	DECEASED	05/19/2020	76.80			
MOTOR VEHICLE		# Of Acct: 2				380.48			
YR : 2016		TOTAL : 2				380.48			
2017-03-0050951		CLAFFEY DONNA C	41	DECEASED	05/19/2020	268.62			
2017-03-0051050		CONCEPT ONE KITCHEN & BATH LLC	45	OUT OF BUSINESS	05/19/2020	299.64			
MOTOR VEHICLE		# Of Acct: 2				568.26			
YR : 2017		TOTAL : 2				568.26			

Bill #	Dst	Name	Code	Reason	Date	Town Due/Susp	Dist Due/Susp	Sewer Due/Susp	Total
2018-02-0040096		CONCEPT ONE KITCHEN & BATH	45	OUT OF BUSINESS	05/19/2020	205.00			
2018-02-0040245		LOVING LOTUS HEALING ARTS LLC	45	OUT OF BUSINESS	05/19/2020	205.00			
2018-02-0040246		LUFTHANSA SYSTEMS INFRASTRUCTURE	45	OUT OF BUSINESS	05/19/2020	16.73			
PERSONAL PROPERTY		# Of Acct: 3				426.73			
2018-03-0050044		ADASIEWICZ NINA K	41	DECEASED	05/19/2020	66.58			
2018-03-0050948		CLAFFEY DONNA C	41	DECEASED	05/19/2020	210.25			
2018-03-0055276		SMITH ROSEANNA L	41	DECEASED	05/19/2020	208.28			
2018-03-0055277		SMITH ROSEANNA L	41	DECEASED	05/19/2020	130.87			
MOTOR VEHICLE		# Of Acct: 4				615.98			
YR : 2018		TOTAL : 7				1,042.71			
Grand Total: 101						18,558.83			

FY 19-20 SUSPENSE % CALCULATION

GL	TAX LEVIED	AMOUNT TO SUSPENSE	PERCENT
2018 - MV	2,166,062.49	615.98	**0.0003**
TOTAL		**615.98**	
2017-MV	1,990,121.81	568.26	**0.0003**
TOTAL		**568.26**	
2016 - MV	930,158.63	380.48	**0.0004**
TOTAL		**380.48**	
2015-MV	1,803,588.00	310.38	**0.0002**
		310.38	
2014 -MV	1,717,190.54	15,233.56	**0.0089**
2014 -MVS	222,880.69	1,023.44	**0.0046**
TOTAL	**1,940,071.23**	**16,257.00**	**0.0084**
Total MV/MVS SUSPENSE		**18,132.10**	
2018 - PP	2,282,205.39	426.73	**0.0002**
TOTAL		**426.73**	
Total PP Suspense		**426.73**	
Grand Total Suspense		**18,558.83**	

Collectors' Certification to The Board of Finance:
Recommending Transfer Of Uncollectible Uncollected Property Taxes to the suspense tax book

To the Board of Finance of East Granby, CT

The attached list of Uncollectible Uncollected taxes for transfer to the suspense tax book is Respectfully submitted for your examination and approval

I hereby certify that to the best of my knowledge and belief each tax listed has not been paid, is uncollectible and should be transferred to the suspense tax book.

Dated at EAST GRANBY, CT the 9th day of June 2020.

Respectfully Submitted, _____
Dorian Owens, Tax Collector

ACTION TAKEN BY BOARD OF FINANCE

To: Dorian Owens, Tax Collector of the Town of East Granby

A detailed examination has been made of the attached list, dated the 9th day of June 2020 recommending the transfer of certain uncollected taxes to the suspense tax book. The taxes listed are believed to be uncollectible and pursuant to section 12-165 of the General Statutes authority is hereby given you to transfer such taxes, in accord with law, to the suspense tax book.

Dated at EAST GRANBY, CT, the _____ day of _____20____.
East Granby Board of Finance

_____
Kelly Jacobs, Clerk

Sec. 12-165. Municipal suspense tax book. Each municipality shall have a suspense tax book. At least once in each year each collector of taxes in each municipality shall deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen if a town not consolidated with a city or borough, to the common council or board of aldermen if a city, to the warden and burgesses if a borough and to the governing board if any other municipality, a statement giving by rate bill: (1) The amount of each old age assistance tax unpaid on the old age assistance tax rate books of each municipality as of July 1, 1953, which amount shall be transferred to the old age assistance suspense tax book, except that it shall not be necessary to comply with the foregoing provisions of this chapter relating to such transfers and the provisions of subdivisions (2), (3) and (5) of this section; the amount of each uncollectible personal property tax and the amount of uncollectible balance of each real estate tax which remains after crediting such tax with the proceeds obtained from a tax sale or lien sale of the real estate represented by such tax and which balance cannot be collected by any other means; (2) the name and address of the person against whom each such tax was levied, and (3) the reason why such collector believes each such tax is uncollectible. At the end of such statement, the tax collector shall certify that, to the best of his knowledge and belief, each tax contained in such statement has not been paid and is uncollectible. A detailed examination shall be made by the authority to which such statement has been given of each tax shown thereon and, after such examination, it shall designate in writing each tax which is believed by it to be uncollectible. Thereupon, each tax so designated as uncollectible shall be transferred by such collector to the suspense tax book. (4) Opposite each tax in the appropriate rate bill shall be placed the following words: "Suspense Tax Book .... day of ...., 20..", together with the name of the tax collector who transferred such tax to the suspense tax book. Each tax so transferred shall not thereafter be included as an asset of such municipality. (5) The amount of each tax so transferred during the last fiscal year and the name of the person against whom each such tax was levied shall be published in the next annual report of such municipality or filed in the town clerk's office within sixty days of the end of the fiscal year. (6) Nothing herein contained shall be construed as an abatement of any tax so transferred, but any such tax, as it has been increased by interest or penalty, fees and charges, may be collected by the collector then or subsequently in office. The provisions of section 12-147 shall be applicable to all moneys so collected.