



Borough of Naugatuck

Proof of Payment of Taxes and Fees

229 Church Street • Naugatuck, CT 06770

Date	Property Account Number	Property Lot / Block

Property Owner Name	Applicant / Contractor Name
Property Address	Applicant / Contractor Address

Taxes (Tax Collector 3rd Floor)

Borough of Naugatuck taxes are current for all Naugatuck properties owned by the above property owner and applicant.

Jim Goggin
Tax Collector

Date: _____

Fees (Finance Department 4th Floor)

Borough of Naugatuck fees are current for all Naugatuck properties owned by the above property owner and applicant.

Emily Kausyla

Date: _____

Sec. 17-3. Delinquent taxes, fees and denial of permits, town contracts and vendor payments.

(a) For the purposes of this section, the following definitions shall apply:

(1) *Delinquent amounts* shall refer to any delinquent real or personal property taxes, any delinquent sewer assessments or usage charges, or any delinquent water assessments or usage charges, any delinquent fees owed to the police department, fire department or any other borough department, and any interest, fees and charges thereon.

(2) *Person* shall mean any individual, firm, company, partnership, association, society, corporation, group, or other entity.

(b) (1) No official or agent of the Borough of Naugatuck or any member of any board, office, department, commission or agency thereof shall issue a certificate of occupancy, zoning, building, inland wetlands, driveway or any other permit for the use of or improvements to real property to any owner thereof or other applicant from whom any delinquent amounts are owed to the Borough of Naugatuck or for any real property for which any delinquent amounts are owed to the borough, except as provided in subsection (d) of this section.

(2) At the time any such application for a certificate or permit is filed, the applicant shall submit to the appropriate borough official having authority to issue such certificate or permit, sufficient written evidence from the borough tax collector that there are no delinquent amounts due to the borough from the owner of the real property for which said application is made and from the applicant if other than the owner.

(3) This section shall not be deemed to apply to those applications for permits which involve repair or construction work ordered by a public agency or for emergency work to be performed for public health and/or safety concerns, nor shall it apply to those applicants who are making improvements to their real property with loans or grants received under any State and/or Federal rehabilitation programs.

(c) No payment shall be made by the treasurer of the Borough of Naugatuck or by any other borough official, department head, employee, board, commission or agency to any person who has sold goods or provided services to the borough or to any board, office, department, commission or agency thereof, if, at the time said payment is due, it is determined that said person owes delinquent amounts to the borough, provided that no such payment to be withheld shall exceed the delinquent amounts owed at the time of withholding.

Any such sums withheld pursuant to this section shall be paid to the tax collector and applied against the outstanding delinquent amounts owed by such person, first to any outstanding interest, fees and charges and then to the outstanding principal balance. This section shall not apply to the payment of wages to employees of the Borough of Naugatuck or any board, office, department, commission or agency thereof.

(d) (1) Notwithstanding anything provided hereinbefore to the contrary, no certificate or permit under subsection (b) of this section hereof shall be withheld if the person owing said delinquent amounts has entered into a written agreement with the Borough of Naugatuck, by and through the Naugatuck Tax Collector, which shall provide for an immediate payment to the borough of all outstanding interest, fees and charges included in said delinquent amounts and at least one-half (1/2) of the principal balance owed, and a payment plan requiring the balance of said delinquent amounts to be paid in equal monthly installments over a period of no greater than twenty-four (24) months from the date of said agreement. In the event any person owing delinquent amounts is unable to enter into such agreement with the tax collector as a result of severe financial hardship, such person may propose to said tax collector an alternate method for paying said delinquent amounts which, if acceptable to the tax collector, shall be subject to the approval of the borough board. In either event, interest shall continue to accrue on said delinquent amounts at the rate allowed by law. Any such payment agreement shall be in addition to, and not in lieu of, any and all other collection methods and remedies available to the tax collector as allowed by law.

(2) In the event any person enters into a written agreement with the tax collector as provided hereinbefore, or proposes an alternate method of paying said delinquent amounts which proposal is acceptable to the tax collector and approved by the borough board, proof of any such agreement or approval shall be delivered to the appropriate borough official having authority to issue such certificate or permit prior to the issuance of such certificate or permit.

(3) The exception provided in subsection (d)(1) of this section and any agreement entered into pursuant thereto shall be for the sole purpose of allowing a person owing delinquent amounts to obtain a certificate or permit and shall not in any way constitute, or to be construed to constitute, an agreement by the Borough of Naugatuck or the tax collector to forebear the collection of said delinquent amounts during the period of the approved monthly payment plan.

The tax collector shall continue to have the right to exercise all powers allowed by law to collect said delinquent amounts sooner than set forth in said agreement and at no time shall the borough be required to stay or forestall any other collection methods or remedies during such period.

(e) The treasurer and tax collector of the Borough of Naugatuck shall coordinate their activities so that the purpose and intent of this section may be carried out. All other officials, department heads and employees of the borough shall coordinate their activities with those of the tax collector and treasurer in a like manner.

(f) Any person entering into any contract with the Borough of Naugatuck or doing business with the borough shall be deemed to have expressly consented and agreed to the terms of subsection (c) of this section which terms shall become an integral part of the contract or agreement between such person and the borough, even if not specifically set forth in said contract or agreement.

(g) All invitations to bid extended to prospective bidders in the award of municipal contracts subject to the public bidding procedure provided in the Borough of Naugatuck Charter shall include a reference to this section provided, however, that the failure of any invitation to bid to include such reference shall in no way affect the validity of the invitation or the applicability of this section. (Ord. No. 99, §§ 1--7, 7-5-94; Ord. No. 108, §§ 1--7, 9-1-98)