



Tax Sale Criteria 2024

Reminder: Taxes due and payable on the Grand List of 2022 are now past due and considered delinquent.

1. Real estate accounts that are delinquent two or more Grand List years, with a balance of \$10K or more, will be turned over for a Tax Sale Auction if not paid by 02/29/2024.
2. Real estate accounts that are delinquent three or more Grand List years, will be turned over for a Tax Sale Auction, regardless of the balance, if not paid by 02/29/2024.
3. Sewer use accounts that are delinquent two or more billing years, with a balance of \$4K or more, will be turned over for a Tax Sale Auction if not paid by 02/29/2024.
4. Sewer use accounts that are delinquent three or more billing years, will be turned over for a Tax Sale Auction, regardless of the balance, if not paid by 02/29/2024.

A letter of explanation with an enclosed Demand Notice was mailed on 02/08/2024. Taxpayers will have until February 29, 2024 to comply with the notice. The original tax sale list is subject to change based on revenue received.

Listed below are CGS 12-155 through 12-159b that give the Collector of Revenue and the Town of East Hampton the rights and permissions to hold a tax sale.

[Sec. 12-155. Demand and levy for the collection of taxes and water or sanitation charges.](#)

[Sec. 12-156. Sale of equity or particular estate under tax levy.](#)

[Sec. 12-157. Method of selling real estate for taxes.](#)

[Sec. 12-158. Form of collector's deed. Liability of municipalities for breach of warranty.](#)

[Sec. 12-159. Collector's deed as evidence. Irregularities.](#)

[Sec. 12-159a. Court orders in actions to contest validity of collector's deed or to enjoin tax sale.](#)

[Sec. 12-159b. Time for action contesting validity of collector's deed.](#)

Respectfully,

Kristy L. Merrifield, CCMC
Collector of Revenue