

**THIRD AMENDMENT TO  
TAX COLLECTOR SERVICES AGREEMENT**

**THIS THIRD AMENDMENT TO TAX COLLECTOR SERVICES AGREEMENT** (this “**AMENDMENT**”) dated as of the \_\_\_\_ day of May, 2023 by and among the **CITY OF TORRINGTON**, a municipal corporation located in the County of Litchfield and State of Connecticut, acting herein by the Honorable Elinor Carbone, its Mayor, hereunto duly authorized by the Board of Councilmen and the Board of Finance of the City of Torrington (the “**City**”); **LAUNA GOSLEE**, an individual residing at 109 W. Wakefield Blvd., Unit 1, Winchester, CT 06098 (the “**Tax Collector**”); and **TORRINGTON TAX COLLECTOR, LLC**, a limited liability company doing business in the State of Connecticut with a principal address of 1002 Middlebury Road, Watertown, CT 06795 (“**TTC**”). City, Tax Collector and TTC are each referred to as a “**Party**” and collectively, the “**Parties**”.

**W I T N E S S E T H :**

**WHEREAS**, City, Tax Collector and TTC entered into that certain Tax Collector Services Agreement dated as of June 1, 2015, and having an Effective Date of June 1, 2015 (the “**TAX COLLECTOR AGREEMENT**”) relating to the appointment of the Tax Collector to the position of the City’s collector of taxes and to the performance of all of the duties commensurate with that office to collect all municipal taxes for the City, including but not by way of limitation, all real estate taxes, personal property taxes, motor vehicle taxes, supplemental taxes and sewer use fees, as the same have been increased by interest, penalties, fees and charges, (the “**Taxes**”) together with any and all lien rights related to said Taxes (the “**Tax Liens**”) in accordance and conformity with the Connecticut General Statutes (the “**General Statutes**” or “**C.G.S.**”) Chapters 204 and 205 and, specifically including, but not by way of limitation, all of the powers and duties of collector of taxes under C.G.S. § 12-166; C.G.S. § 7-254 through § 7-258; Title XIV of the Charter of the City of Torrington; and all applicable municipal ordinances and General Statutes (together the “**Tax Collector’s Powers**”); and

**WHEREAS**, City, Tax Collector and TTC entered into that certain First Modification to Tax Collector Agreement, dated July 17, 2015, and having an Effective Date of July 17, 2015, relating to the manner in which the Tax Collector and TTC will comply with the requirements of C.G.S. § 7-402 for the depositing and holding of all Taxes collected by the Tax Collector for the benefit of the City; and

**WHEREAS**, City, Tax Collector and TTC entered into that certain Second Amendment to Tax Collector Agreement dated as of December 19, 2018, and having an Effective Date of May 12, 2019 (the “**SECOND AMENDMENT TO TAX COLLECTOR AGREEMENT**”) relating to the appointment of the Tax Collector to the position of the City’s collector of taxes and to the performance of all of the duties commensurate with that office to collect all Taxes together with any and all Tax Liens in accordance and conformity with the General Statutes and the Tax Collector’s Powers for a term of four (4) years from May 12, 2019 through May 11, 2023 or until a successor tax collector, which is approved by TTC, is appointed by the City and shall have qualified, whichever is later to occur; and

**WHEREAS**, TTC and the Tax Collector have requested that the City amend the term of the TAX COLLECTOR AGREEMENT, as amended, to provide for a new four (4) year term; and

**WHEREAS**, TTC and the Tax Collector have also requested that the City amend certain terms and conditions of the TAX COLLECTOR AGREEMENT, as amended; and

**WHEREAS**, the Parties have agreed to amend the TAX COLLECTOR AGREEMENT, as amended, so as to: (i) amend the term of the SECOND AMENDMENT TO TAX COLLECTOR AGREEMENT to provide for a new four (4) year term; and (ii) otherwise modify all the terms and conditions of the TAX COLLECTOR AGREEMENT, as amended, and all related documents as may be necessary to carry out and fully effectuate such changes, in each case, on the terms and conditions set forth herein; and

**WHEREAS**, the City represents and warrants that it is duly authorized to enter into to this THIRD AMENDMENT TO TAX COLLECTOR AGREEMENT (the “**Third Amendment**”) and has the statutory authority to contract its municipal tax collection duties based upon its authority to appoint a private tax collector to perform its municipal tax collection duties as established by the Special Act of 1923 to the extent that said Special Act is restated in Title XIV of the Charter of the City; and

**WHEREAS**, the Tax Collector and TTC have submitted satisfactory evidence that they have sufficient financial experience and responsibility to be able to carry out the TAX COLLECTOR AGREEMENT and this THIRD AMENDMENT; and

**WHEREAS**, the Parties desire to amend the terms of the TAX COLLECTOR AGREEMENT, as amended, to reflect the terms and conditions of their agreement.

**NOW, THEREFORE**, in consideration of the sum of \$10.00 and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Section 4 of the TAX COLLECTOR AGREEMENT is deleted in its entirety, and replaced with the following:

4(a). The City agrees that it shall not extend the deadline for filing applications for refunds of excess payments under C.G.S. § 12-129, thereby leaving the deadline for any application to refund payments allegedly made in excess of the principal, legal interest, penalties, or fees at three (3) years from the date such payment was due. The Tax Collector and TTC shall at all times maintain a publicly available updated and current list of all tax and sewer use fee overpayments on its webpage and in printed form. When the Tax Assessor makes a change in the assessment of real property, personal property or a motor vehicle which results in the taxpayer having made an overpayment of taxes or when there is any other claim for a refund of overpayments (such as double payments by a mortgagee and mortgagor, *See*, C.G.S. § 12-129) which the City must address by providing the taxpayer a refund or credit against future tax bills

as they become due, the Tax Collector and TTC shall process said requests and claims for refunds or credits against future tax payments, and refer the same to the City's Board of Councilmen in accordance with the provisions of C.G.S. §§12-128 and 12-129. All overpayments in the possession of the Tax Collector or TTC which have not been refunded as of the end of each fiscal year shall be paid to the City within one (1) week after the fiscal year-end.

4(b). In consideration of the nonexistence of suspense accounts for the City, the parties agree that the City Assessor shall timely compile and provide to the Tax Collector a listing of all personal property accounts where the annual declaration of personal property was not completed by the taxpayer pursuant to C.G.S. § 12-41. In each year of the term of the TAX COLLECTOR AGREEMENT, this listing shall be provided no later than two (2) weeks prior to the City Assessor's statutory grand list filing deadline of January 31st (or February 28<sup>th</sup> if the Assessor is granted a one month extension) for the finalization of the grand list. Further, The Tax Collector shall provide the City Assessor a list of no more than twenty such (20) personal property accounts to be reviewed jointly. The Assessor shall provide at least three (3) days notification to the Tax Collector of all dates and times wherein a member(s) of the City Assessor's department plans to conduct site visits, sweeps, reviews or inspections related to such personal property accounts. For any such walks, sweeps, reviews or inspections, a member of the Tax Collector's staff will be permitted to accompany the City Assessor's staff and independently verify the information collected relating to the personal property assessment(s). The Tax Collector or member of the Collector's staff is on inspection for observation purposes only and shall not discuss assessment values with the property owner.

4(c). In consideration of the nonexistence of suspense accounts for the City, the parties agree that the Tax Collector shall have the right as if the Tax Collector is the taxpayer to appeal any personal property tax assessment to the City Board of Assessment Appeals pursuant to C.G.S. § 12-111. This right shall permit the Tax Collector to assert such challenges at any time during the term of this TAX COLLECTOR AGREEMENT and for one year thereafter. Any such appeals can be asserted regarding any personal property tax assessed at any time so long as the tax associated with such assessment has been paid by the Tax Collector or for which the Tax Collector is obligated to pay pursuant to this Agreement. The Tax Collector shall be entitled to a credit from the City for the taxes paid on any accounts where a personal property assessment that is appealed by the Tax Collector is reduced by an action of the City Board of Assessment Appeals.

4(d). In consideration of the nonexistence of suspense accounts for the City, the parties agree that the Tax Collector shall have the right as if the Tax Collector is the taxpayer to appeal the tax assessment of any vacant real property (unimproved land) that has been delinquent in taxes for four (4) or more Grand List years to the City Board of Assessment Appeals pursuant to C.G.S. § 12-111. This right shall permit the Tax Collector to assert such challenges at any time during the term of this Agreement and for one year thereafter. Any such appeals can be asserted regarding any such real property tax assessed at any time so long as the tax associated with such assessment has been paid by the Tax

Collector or for which the Tax Collector is obligated to pay pursuant to this Agreement. The Tax Collector shall be entitled to a credit from the City for the taxes paid on any accounts where any such real property tax assessment that is appealed by the Tax Collector is reduced by an action of the City Board of Assessment Appeals.

2. The following sentences shall be added to the end of Section 18 of the TAX COLLECTOR AGREEMENT:

The City hereby grants, conveys and assigns to the Tax Collector and her successors and assigns all of the City's present and future right, title and interest in and to the Tax Liens arising from the Grand Lists of October 1, 2022, October 1, 2023, October 1, 2024 and October 1, 2025, and all of the City's rights and obligations to collect the City's Taxes for the Grand Lists of October 1, 2022, October 1, 2023, October 1, 2024 and October 1, 2025, which Taxes shall be deposited in the Tax Account for the benefit of the City (the "**Tax Receivables**"). The Tax Collector hereby assigns to TTC and its successors and assigns, all of the Tax Collector's interest in and to the City's present and future right, title and interest in and to the Tax Liens arising from the Grand Lists of October 1, 2022, October 1, 2023, October 1, 2024 and October 1, 2025, and all of the Tax Collector's and the City's rights and obligations to collect the City's Tax Receivables which Tax Receivables shall be deposited in the Tax Account for the benefit of the City. In conjunction with the Tax Collector's Assignment of the Tax Liens and the Tax Receivables to TTC, the Tax Collector shall execute and deliver to TTC the Third Assignment of Real Property Tax Liens and Third Assignment of Tax Receivables, substantially in the form attached hereto as **Exhibit A** and **Exhibit A-1**, together with other documents as may be necessary or desirable to further perfect the conveyance, transfer and assignment thereof.

The City hereby acknowledges, agrees, and represents that the Tax Collector has and shall have the right to assign the Tax Liens and the Tax Receivables to TTC. The City and the Tax Collector hereby further acknowledge, agree, and represent that TTC has and shall have the right to grant, convey and assign to Manufacturers and Traders Trust Company, successor to People's United Bank ("**M&T BANK**"), and its successors and assigns, a continuing first priority lien and security interest in and to all of TTC's right, title and interest in and to the TAX COLLECTOR AGREEMENT and this THIRD AMENDMENT, the Tax Receivables and the Tax Liens as security for TTC's obligations to M&T BANK under the Credit Line required by Section 8 of the TAX COLLECTOR AGREEMENT. The City hereby consents to the Tax Collector's assignment to TTC as aforesaid. The City hereby consents to TTC's assignment to M&T BANK as aforesaid. The City agrees to perform, execute and deliver any further deliveries and assurances as may be reasonably necessary to consummate the transaction and the collateral assignment of the Tax Receivables and Tax Liens to M&T BANK and/or to further perfect the conveyance, transfer and assignment of the Tax Receivables and the Tax Liens to TTC, and to TTC's successors and/or assigns.

3. Section 19 of the TAX COLLECTOR AGREEMENT is deleted in its entirety, and replaced with the following:

Nothing set forth in this Agreement shall release the Tax Collector from her legal duties, obligations and liabilities under this Agreement. The City, Tax Collector and TTC acknowledge and agree that this Agreement is being collaterally assigned to M&T BANK as security for the credit line required pursuant to the terms of Paragraph 8 above.

4. Section 20 of the TAX COLLECTOR AGREEMENT is deleted in its entirety, and replaced with the following:

This THIRD AMENDMENT shall be effective as of May 12, 2023 (the “**Effective Date**”) and shall continue for the period ending on May 11, 2027 or until a successor tax collector, which is approved by TTC, is appointed by the City and shall have qualified, whichever is the later to occur.

5. The City, Tax Collector and TTC shall enter into a lease agreement for the tax collector’s office for a term commensurate with the effective term of this Agreement as more fully set forth in Section 20. Said lease agreement is attached hereto and incorporated herein as **Exhibit B**.

6. This THIRD AMENDMENT may be executed in several counterparts, each of which shall be deemed as an original, but all of which together shall constitute one and the same instrument. Faxed or PDF signatures shall be accepted as original signatures and executed counterparts of this Amendment may be exchanged by facsimile, or by PDF.

7. The TAX COLLECTOR SERVICES AGREEMENT, as modified hereby, remains in full force and effect and is hereby ratified and confirmed.

**[SIGNATURES APPEAR ON THE FOLLOWING PAGE]**

**IN WITNESS WHEREOF**, the Parties have caused this Agreement to be duly executed as of the date hereof.

Signed, sealed and delivered  
in the presence of:

**CITY OF TORRINGTON**

\_\_\_\_\_

By: \_\_\_\_\_  
Elinor Carbone  
Its Mayor

\_\_\_\_\_

STATE OF CONNECTICUT    }  
  } ss.       Torrington  
COUNTY OF LITCHFIELD   }

On this the \_\_\_\_ day of May, 2023 before me, \_\_\_\_\_, the undersigned officer, personally appeared Elinor Carbone who acknowledged herself to be the Mayor of the City of Torrington, a municipal corporation, and that she as such officer, being duly authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by herself as such officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

\_\_\_\_\_

Commissioner of the Superior Court  
Notary Public/My Commission Expires:

Signed, sealed and delivered  
in the presence of:

**LAUNA GOSLEE,  
INDIVIDUALLY**

\_\_\_\_\_

By: \_\_\_\_\_

Launa Goslee

\_\_\_\_\_

STATE OF CONNECTICUT    }  
  } ss. \_\_\_\_\_  
COUNTY OF \_\_\_\_\_    }

On this the \_\_\_\_ day of May, 2023 before me, \_\_\_\_\_, the undersigned officer, personally appeared Launa Goslee who acknowledged herself, and that she is duly authorized to execute the foregoing instrument for the purposes therein contained, by signing her name.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

\_\_\_\_\_

Commissioner of the Superior Court  
Notary Public/My Commission Expires:

Signed, sealed and delivered  
in the presence of:

**TORRINGTON  
TAX COLLECTOR, LLC**

\_\_\_\_\_

By: \_\_\_\_\_  
Leo DiNicola,  
Its Co-Manager:  
Duly Authorized

\_\_\_\_\_

STATE OF CONNECTICUT    }  
  } ss. \_\_\_\_\_  
COUNTY OF \_\_\_\_\_ }

On this the \_\_\_\_ day of May, 2023 before me, \_\_\_\_\_, the undersigned officer, personally appeared Leo DiNicola who acknowledged himself to be the Co-Manager of Torrington Tax Collector, LLC, and that he as such officer, being duly authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself as such officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

\_\_\_\_\_

Commissioner of the Superior Court  
Notary Public/My Commission Expires:



Signed, sealed and delivered  
in the presence of:

**TORRINGTON  
TAX COLLECTOR, LLC**

\_\_\_\_\_

By: \_\_\_\_\_

Roger Blain,  
Its Co-Manager:  
Duly Authorized

\_\_\_\_\_

STATE OF CONNECTICUT    }  
  } ss. \_\_\_\_\_  
COUNTY OF \_\_\_\_\_ }

On this the \_\_\_\_ day of May, 2023 before me, \_\_\_\_\_, the undersigned officer, personally appeared Roger Blain who acknowledged himself to be the Co-Manager of Torrington Tax Collector, LLC, and that he as such officer, being duly authorized to do so, executed the foregoing instrument for the purposes therein contained, by signing the name of the corporation by himself as such officer.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

\_\_\_\_\_

Commissioner of the Superior Court  
Notary Public/My Commission Expires: