

Important Notice to Connecticut Municipal Taxpayers: USPS Postmark Rule Change

Effective December 24, 2025, the United States Postal Service (USPS) implemented a change in how postmarks are applied to mailed items. Under the new USPS rule, the postmark date appearing on an envelope may no longer represent the date the item was received by the USPS. Instead, the postmark generally reflects the date when the mailpiece is first processed by USPS automated sorting equipment, which may occur at a regional processing facility one or more days after mailing.

Why This Matters for Connecticut Tax Payments and Filings

This change may affect Connecticut taxpayers who rely on the postmark date to establish timely payment of real property taxes, motor vehicle taxes, personal property taxes, sewer use charges, other municipal assessments, and even your state and federal tax filings. A payment or filing mailed on or before a due date could receive a postmark dated after the due date, resulting in the payment or filing being considered late.

Connecticut municipalities are statutorily required to determine the timeliness of mailed tax payments based on the USPS postmark date. Late tax payments are subject to statutory interest calculated from the due date, additional charges or fees where applicable, and potential collection or lien actions as provided by law. Late Personal Property Declarations are subject to a 25% Personal Property assessment penalty and late Income & Expense filings are subject to a 10% Real Estate assessment penalty.

How Taxpayers Can Ensure Timely Credit

To avoid interest and penalties, Connecticut taxpayers are advised to plan ahead and obtain proof of mailing for time-sensitive payments or filings. *Note, the rule explicitly warns that customer-applied pre-printed labels (e.g., from Self Service Kiosks, Click-N-Ship, or postage meters) only show when postage was printed, not when the USPS accepted the item.*

- You are strongly encouraged to request a hand-canceled postmark at a USPS retail counter (even with Certified Mail) or use Registered Mail. When paying for postage at a USPS retail counter, the Postage Validation Imprint (PVI) label applied by the USPS also indicates the date of acceptance.
- Use of outdoor collection boxes on or near the due date is discouraged for municipal tax payments and any assessment filings that specify postmarks are accepted for meeting due dates.

For questions regarding tax due dates, acceptable payment methods, or interest calculations, please contact your local Tax Collector's Office.