

Tax Collection Policy

Tremont Board Of Selectmen

Intent

From time-to-time, the Tax Collector receives past-due real and personal property tax payments which would pay the account in full were it not for additional interest which has accrued, due to slow mail delivery or other unforeseen circumstance. The Tax Collector makes a good faith effort to collect the past due amount, but chasing very small amounts is not a cost-effective use of the Tax Collector's time and causes unnecessary embarrassment to the taxpayer.

Authority

Our Town Auditor has suggested that it would be appropriate for the Board of Selectmen to adopt an official policy addressing this issue.

Procedure

1. The date upon which taxes will become due and the interest rate to be charged on delinquent taxes will be set each year by the voters at the Annual Town Meeting.
2. The Tax Collector and Treasurer will collect the required interest on delinquent payments, except as provided below.
3. When the tax is paid in full, the Tax Collector and Treasurer may write-off past due interest amounts of less than \$5.00.

Effective Date

This policy is effective immediately upon adoption.

Expiration Date

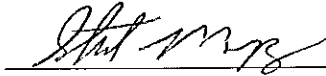
This policy will not expire until repealed or amended by the Selectboard.

Adopted by the Selectboard on April 3, 2017.

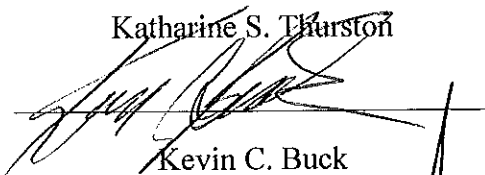
Tremont Board of Selectmen



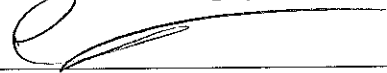
Katharine S. Thurston



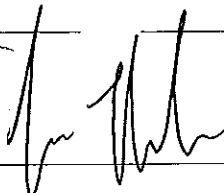
Stewart Murphy



Kevin C. Buck



Christopher A. Eaton



James Thurlow

LEGISLATIVE HISTORY:

4/3/17 Proposed by the Town Manager
Amended by the Selectboard
_____ Draft Approved by Selectboard
_____ Adopted by the Selectboard