

TAX PAYMENT POLICY

1 PURPOSE

- 1.1 It shall be the policy of the Town of Harrison to require that any property tax payment received be applied to the oldest unpaid tax obligation. This would apply to all property tax accounts including real estate and personal property. Adopted pursuant to MRSA Section 906.
- 1.2 It is the Town's objective to avoid a foreclosure on a tax lien mortgage that may be near the date of foreclosure thereby protecting the payer's title to the property.

2 PROCEDURE

- 2.1 Judgment and care shall be given when receiving payment via United States Postal Service acknowledging that postmarked date constitutes date of payment.
- 2.2 Staff shall supply a return receipt when requested and provided with a self-addressed stamped envelope from the payer.
- 2.3 Partial payments applied first against all lien fees, accumulated interest due for that tax year.
 - 2.3.1 There shall be no interest charged on interest.
- 2.4 Notices to be applied to any 30 Day Notice to Lien and 45-30 Day Notice to Foreclosure will read:
 - 2.4.1 "During the period of 10 business days prior to the due date of the 30 Day Notice to Lien or Notice of Foreclosure, the Tax Collector and/or Treasurer will only accept payments by bank check, certified check, money order, or cash."