



# Town of Windham

Town Offices  
8 School Road  
Windham, Maine

## Cover Sheet

File Number: 17-055

---

**Agenda Date:** 2/28/2017

**Version:** 1

**Status:** Agenda Ready

**In Control:** Town Council

**File Type:** Order

### I. Council Action Requested.

To abate for 2014 and 2015, and authorize the tax collector to discharge as uncollectible any remaining balance of personal property taxes assessed to account L0019P.

### II. Basis for Council Action.

Council approval of this item is required because;

- a. Pursuant to 36 M.R.S.A. §841(1) the municipal officers may abate taxes within three years from commitment due to error or mistake,
- b. Pursuant to 36 M.R.S.A. §760-A the “municipal officers may discharge collectors from any obligation to collect unpaid personal property taxes that the municipal officers determine are too small or too burdensome to collect economically and authorize the municipal treasurer to remove those taxes from the municipal books,”
- c. The personal property in question was assessed in error due to its removal not being reported to the Assessor’s Office,
- d. Pursuant to 36 M.R.S.A. §841(1) the assessor has abated the taxes for 2016, and
- e. The balance of the taxes due is uncollectible.

### III. Issue Summary.

Please refer to the attached memo from assessor Elisa Trepanier.