



**Town of Windham**  
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August 6, 2020

To: Barry Tibbets, Town Manager

From: Susan Rossignol, Finance Director

Re: Personal Property Taxes 2011-2012

As we have discussed the attached list of delinquent unpaid Personal Property taxes are not only passed the deadline set by the statute of limitations for the State of Maine – but most are simply so old they are uncollectible.

One question that may be asked is “How will this write-off affect our financial status?” the answer is that annually we estimate the taxes that are uncollectible and show this amount on our balance sheet in an account called “unavailable revenue – Property Taxes”. This is done as part of the annual audit to protect the Town’s Fund Balance.

The Deputy Tax Collector, Veronica Meserve has sent out letters to all delinquent taxpayers for tax years 2011-2019 - the letter states we will be requesting approval from Town Council to hire an outside firm to enhance the collection of taxes. The idea is to give taxpayers a chance to address their accounts before legal action begins.

The process has been successful and will help to identify potential errors, closed business, etc. It was our plan to send a list of other uncollectible accounts to the Town Council either semi-annually or annually – thus maintaining a list of taxes that are collectible then COVID-19 happened.

Once we have completed this process we will request approval to get quotes for a firm to collect our delinquent accounts. I believe, from my experience, that once a collection firm is in place and either liens or court cases occur the collection rate for delinquent personal property accounts will improve. (The two firms that worked with unpaid Personal Property no longer handle these accounts – due to the small balances.)

Note: The Town Council wrote off Personal Property taxes (1990-2010) in the amount of \$233,451.40 in Feb 2019.