



Town of Windham

Town Offices
8 School Road
Windham, Maine

Cover Sheet

File Number: 22-123

Agenda Date: 8/16/2022

Version: 1

Status: Agenda Ready

In Control: Town Council

File Type: Order

I. Council Action Requested.

To authorize and direct the Tax Collector/Treasurer, pursuant to Title 36 M.R.S.A. §506, to accept prepaid property taxes at any time and to establish an interest rate of 0% on such payments.

II. Basis for Council Action.

Council approval of this item is required because;

- a. Title 36 M.R.S.A §506 states that “[M]unicipalities at any properly called meeting may authorize their tax collectors or treasurers to accept prepayment of taxes not yet committed and to pay interest on these prepayments, if any is authorized...,” and
- b. Pursuant to Article II, Section 3(I) of the Charter the Town Council has the authority to “[e]xercise all the legislative, financial, borrowing and other powers now or hereafter given by statute to inhabitants of towns acting in Town Meeting.”

III. Issue Summary.

The town provides a lot of flexibility to taxpayers where it can, and allowing prepayments is part of that. However, the town is not set up to track and calculate interest on any amounts prepaid and has traditionally allowed prepayments without paying any interest on any such amount.