



Town of Windham
Office of the Town Manager
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To: Donald Gerrish, Interim Town Manager

From: Susan Rossignol, Interim Finance Director

Re: Personal Property Taxes 1992-2010

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 been sending out letters to all delinquent taxpayers for years 2011-2018 - 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 is our plan to send a list of other uncollectible accounts to the Town Council every six months – thus maintaining a list of taxes actually collectible.

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 past experience, that once a collection firm is in place and either liens or court cases occur the collection rate for delinquent accounts will improve.

<u>ACCOUNT #</u>		<u>PERSONAL PROPERTY TAX YEAR</u>	<u>BALANCE</u>
'1000	'14103	'TAXES RECEIVABLE - 1992	795.21
'1000	'14104	'TAXES RECEIVABLE - 1993	2,961.79
'1000	'14105	'TAXES RECEIVABLE - 1994	5,188.31
'1000	'14106	'TAXES RECEIVABLE - 1995	4,814.47
'1000	'14107	'TAXES RECEIVABLE - 1996	14,908.41
'1000	'14108	'TAXES RECEIVABLE - 1997	12,030.35
'1000	'14109	'TAXES RECEIVABLE - 1998	10,039.89
'1000	'14110	'TAXES RECEIVABLE - 1999	4,631.49
'1000	'14111	'TAXES RECEIVABLE - 2000	5,333.26
'1000	'14112	'TAXES RECEIVABLE - 2001	10,263.92
'1000	'14113	'TAXES RECEIVABLE - 2002	9,173.32
'1000	'14114	'TAXES RECEIVABLE - 2003	23,929.37
'1000	'14115	'TAXES RECEIVABLE - 2004	25,208.83
'1000	'14116	'TAXES RECEIVABLE - 2005	26,103.51
'1000	'14117	'TAXES RECEIVABLE - 2006	17,049.69
'1000	'14118	'TAXES RECEIVABLE - 2007	15,435.21
'1000	'14119	'TAXES RECEIVABLE - 2008	13,661.04
'1000	'14120	'TAXES RECEIVABLE - 2009	15,753.87
'1000	'14121	'TAXES RECEIVABLE - 2010	16,145.06

233,427.00