



# Town of Windham

Town Offices  
8 School Road  
Windham, Maine

## Legislation Details (With Text)

**File #:** 14-271      **Version:** 1      **Name:**

**Type:** Order      **Status:** Passed

**File created:** 7/17/2014      **In control:** Town Council

**On agenda:** 8/12/2014      **Final action:** 8/12/2014

**Title:** To authorize and direct the Tax Collector/Treasurer, pursuant to Title 36 M.R.S.A. §906, to apply any tax payment received as payment against outstanding or delinquent taxes due in chronological order, beginning with the oldest unpaid obligation, including personal property, provided, however, that no such payment may be applied to any tax obligation for which an abatement application or appeal is pending, unless approved in writing by the taxpayer.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. CoverSheet 14-271

Date	Ver.	Action By	Action	Result
8/12/2014	1	Town Council	approved	Pass

I. Council Action Requested.

To authorize and direct the Tax Collector/Treasurer, pursuant to Title 36 M.R.S.A. §906, to apply any tax payment received as payment against outstanding or delinquent taxes due in chronological order, beginning with the oldest unpaid obligation, including personal property, provided, however, that no such payment may be applied to any tax obligation for which an abatement application or appeal is pending, unless approved in writing by the taxpayer.

II. Basis for Council Action.

Council approval of this item is required because;

- a) Title 36 M.R.S.A. §906 states that, “The municipal officers of a municipality may, upon request of the municipal treasurer or the tax collector, require that any tax payment received from an individual as payment for any property tax be applied against outstanding or delinquent taxes due on that property in chronological order beginning with the oldest unpaid tax bill. Taxes may not be applied to a period for which an abatement request or appeal has not been resolved unless approved in writing by the taxpayer,” and
- b) Pursuant to Article II, Section 1 of the Charter “[t]he Town Council, hereinafter called the ‘Council’, shall be and constitute the municipal officers of the Town.”

III. Issue Summary.

Without specifying that tax payments be applied to the oldest balance first, there would be some increased risk that taxpayers would have their properties subject to lien or automatic foreclosure. Both the town manager, as tax collector, and the assistant tax collector recommend approval of this

order.