



Town of Windham

Town Offices
8 School Road
Windham, Maine

Legislation Details (With Text)

File #: 17-055 **Version:** 1 **Name:**
Type: Order **Status:** Passed
File created: 2/23/2017 **In control:** Town Council
On agenda: 2/28/2017 **Final action:** 2/28/2017
Title: 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.

Sponsors:

Indexes:

Code sections:

Attachments: 1. CoverSheet 17-055, 2. Abatement-PP-L0019P

Date	Ver.	Action By	Action	Result
2/28/2017	1	Town Council	approved	Pass

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.