



**MUNICIPAL OFFICERS' POLICY
ON NOTICES AND LIENS FOR
SMALL PAST-DUE PROPERTY TAX AMOUNTS**

RECITALS

WHEREAS, the Town tax collector has noted that certain relatively small amounts of property taxes due become eligible for filing liens against the underlying property; and

WHEREAS, while some of these amounts are the result of non-payment of taxes on properties with modest assessed values, many are the result of misunderstandings about 1) the exact amounts due once interest and fees begin to accrue, 2) the Town's policy to apply all property tax payments first to the oldest outstanding obligations, or 3) other inadvertent failures to pay all taxes due; and

WHEREAS, when past-due tax amounts are small, the costs of administration, certified mail notices and lien filings (all of which are charged, at least in part, to the taxpayers) can be substantial, or even exceed, the amount of the taxes due; and

WHEREAS, the fee which the Town can charge for administering past-due taxes is limited [by state law] to an amount which the Select Board believes does not represent the full cost of such administration; and

WHEREAS, this has caused substantial frustration for taxpayers and difficult encounters affecting Town Office staff morale; and

WHEREAS, the Select Board understands that failure to file a lien with respect to a given year's past due property taxes does not affect the property owner's obligation to pay the amount due, including interest and fees; and

WHEREAS, the Select Board invited [and considered] comment from members of the public prior to adoption of this policy.

POLICY

NOW, THEREFORE, the Blue Hill Select Board hereby establishes a policy under which past-due property taxes for all individual tax accounts with a balance of less than \$[50.00] shall not trigger the mailing of a "30-day lien notice" or the actual filing of a lien against the property.

This policy shall have no effect on the taxpayer's obligation to pay all past-due taxes, interest and fees in full.

The Town Administrator shall file a copy of this policy with the Town Clerk and provide a copy to the Tax Collector.

Adopted: _____, 2024.

Benjamin Adams

Ellen S. Best

James W. Dow

D. Scott Miller

James Wootten