

## **Town of Turner, Maine Tax Receipting Policy**

It shall be the policy of the Town of Turner to require that any tax payment received be applied to the oldest unpaid tax obligation. This would apply to all tax accounts listed on the open item tax report including real estate, real estate liens, and personal property.

Judgment and care shall be given when receiving payment via United States Postal Service acknowledging that postmarked date constitutes date of payment.

The objective of this policy is to avoid a foreclosure on a tax lien mortgage that may be near the date of foreclosure thereby protecting the taxpayer's title to the property.

Staff shall supply a return receipt when requested or provided with self-addressed stamped envelope from the tax payer.

Partial Payments shall be applied first against all accumulated interest due for that tax year. There shall be no interest charged on interest.

Last minute payments can be accepted however, the tax collector shall make it clear that a check is not a payment until the check has cleared the bank. Bad checks may cause conflict within the lien process and caution should be taken when accepting a personal check from a taxpayer. Third party checks will not be accepted. Cash, bank check, U.S. Postal Service money order, and credit or debit card payments are recognized as a secure payment and are the only forms of payment that will be accepted for delinquent taxes during the 14-day period immediately preceding the filing of a lien or foreclosure.

Notice to be applied to any 30 Day Notice and 45-30 day notices to read:

“The Town of Turner has a policy pursuant to Title 36 MRSA section 906 of applying all tax payments to the oldest outstanding tax obligation, contact the Tax Collector or Treasurer at 225-3414 between 8:00 am and 4:30 pm Monday – Friday.”

Adopted pursuant to Title 36 MRSA section 906.