

Minutes
Collections Policy Committee
Town of Proctor
Town Offices/ October 11, 2022 at 4:30 PM

I. Introductions/Roll Call

In attendance:

Lisa Miser (committee member)

Ben Curtis (committee member)

Linda Raymond (committee member)

Michael Ramsey (staff)

Celia Lisananti (elected treasurer/clerk/collector of current and delinquent taxes)

II. Appoint a Chair and Vice Chair

The committee will not operate with the use of a Chair or Vice-Chair

III. Establish Regular Meeting Time

Meetings will be held on the first Tuesday of every month at 4:30pm in Town Offices

IV. Review Existing Facts and Establish Goals

-The consensus of the committee was that a policy resulting from these discussions should be adopted to promote a transparent and accountable procedure for tax collection.

-The committee primarily discussed property tax collection. Celia informed the committee that taxes are not considered delinquent until after June 30th, however, interest penalties are applied when ratepayers fail to make quarterly installments (see page 38., Section B. of the 2020-2021 Town Report).

-The committee unanimously agreed that 4 payments throughout the year supports a healthy financial structure for the town and is a manageable way for ratepayers to stay current on taxes throughout the year.

-The committee unanimously agreed that delinquent notices are not necessary for ratepayers who fail to make quarterly installments. The activity would cause an undue burden on staff and require an annual budget increase for postage. Fees, penalties and schedules are clearly expressed on tax bills, as well as the Town's Annual Report.

-The committee unanimously agreed that when a property changes hands, the new owner should receive information regarding fees, penalties, and payment schedules.

- Citing past experiences, Celia and Lisa expressed that tax sale is a resource intensive process. Consensus of the committee was that a delinquency of any amount lasting 2 consecutive years should result in a tax sale of the property. The property owner should be given the option to enter into a payment agreement following the first year of

delinquency (June 30th), but in a manner that allows the ratepayer enough time to become current before the 2-year threshold. Celia commented that the tax sale procedure outlined by the committee is not flexible enough. She went on to say that there are many different factors which force property owners into delinquency, and these reasons should be considered by the delinquent tax collector before imposing tax sale.

V. Assign Tasks

Michael volunteered to draft minutes. At the committee's next meeting, members will discuss collection procedures for utilities, review delinquent property tax accounts that should be annulled, and deliberate over any new business as it arises.

VI. Public Comment

No public comment

VII. Adjourn

Meeting adjourned at 5:30PM