



## Lamoine Board of Selectmen

606 Douglas Hwy  
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### Policy Regarding Application of Property Tax Payments

Whereas 36 MRSA §906 reads:

#### **APPLICATION OF PAYMENTS TO UNPAID TAXES**

*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 whereas the municipal Treasurer of Lamoine has requested that application of property taxes be applied against the oldest outstanding tax for assessed property;

And whereas the duly elected and sworn Lamoine Board of Selectmen are the municipal officers for the Town of Lamoine;

Therefore, the following policy is hereby adopted:

All property tax payments received by the Tax Collector(s) and/or Treasurer for the Town of Lamoine shall be applied to the oldest outstanding property taxes for that property indicated unless specifically identified by the property owner for a specific tax bill. Payments shall not be applied to a period for which an abatement requested or appeal has not been resolved unless specifically approved in writing by the taxpayer.

Any appeal of the application of a property tax payment shall be made to the Board of Selectmen which shall be the final arbiter in disputed tax payment application.

So ordered this 3<sup>rd</sup> day of August, 2017 by:

/s/ S. Josephine Cooper

/s/ Gary McFarland

/s/ Robert Christie

/s/ Nathan Mason

/s/ Kathleen Rybarz

*The Lamoine Board of Selectmen*

Acknowledge:

/s/ Jennifer Kovacs, Tax Collector

/s/ Stuart Marckoon, Treasurer