

Town of Mercer Tax Payment Policy

It shall be the policy of the Town of Mercer to require that any property tax payment received be applied to the oldest unpaid tax obligation. This would apply to all property tax accounts for both real estate and personal property.

The objective of this policy is to avoid a foreclosure on a municipal tax lien certificate that may be near the date of foreclosure thereby protecting the payer's title to the property. It also protects the taxpayers right and title to business personal property.

Judgement and care shall be given when receiving payment via United States Postal Service acknowledging that postmarked date constitutes date of payment. The Tax Collector/Treasurer will honor any request/directive that payment(s) be applied to a specific tax account. However, if judgement concludes that it isn't in the best interest of the taxpayer, an attempt shall be made to notify the taxpayer of the status of their account(s).

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

Partial payments applied first against all lien fees and accumulated interest due for that tax year. There shall be no interest charged on interest. Tax payments may not be applied to a tax period for which an abatement request or appeal has not been resolved unless approved in writing by the taxpayer.

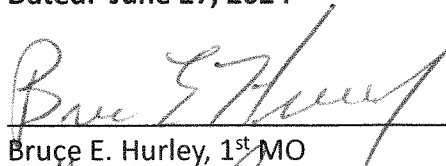
Notices to be applied to any 30-day Notice to Lien and 45-30 Day Notice to Foreclosure will read:

"During the period of 10 business days prior to the date of the 30-Day Notice to Lien or Notice of Foreclosure, the Tax Collector and/or Treasurer will only accept payments by Bank Check, Debit Card, Certified Check, Money Order, or Cash."

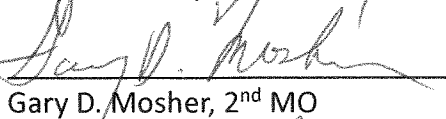
The Treasurer, upon receipt of payment, shall wait a minimum of 15 calendar days before recording a discharge of said lien.

Adopted pursuant to 36 MRSA section 906.

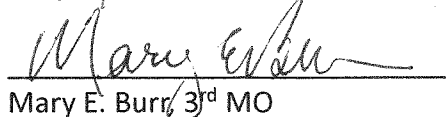
Dated: June 27, 2024



Bruce E. Hurley, 1st MO



Gary D. Mosher, 2nd MO



Mary E. Burr, 3^d MO