TOWN of GAMBO

Tax Collection Policy

Resolution Number: 2023-03-13-079 Date Approved: March 13th, 2023

General Principles:

In order for the Town to conduct normal operations and provide an adequate level of service, all property owners and businesses operating in Gambo are required to pay taxes.

Failure on the part of any taxpayers to pay their taxes when due unfairly places a disproportionate financial obligation on those who do pay their taxes in a timely manner.

Objective:

This policy is put into place for the collection of Municipal taxes to ensure that all taxes are collected in a timely manner. It also provides procedures on the collection of delinquent accounts.

Scope:

This policy applies to all taxpayers within the Town of Gambo.

POLICY:

Collection Procedures:

- Taxes, levies, permits, and licenses are paid according to the following schedule.
  - Water and Sewer taxes are payable monthly.
  - Business taxes are due at the end of February.
  - Property taxes are due at the end of June.
  - All other levies such as permits and licenses are payable on issuance.

- Beginning April 1st of each year, any personal or business account in arrears for the previous calendar year will be sent a statement of account stating that they are in arrears and warning that their services will be interrupted unless arrangements for payment are made with the Town Clerk.
- In addition to the warning issued in the statement of account, a public notice will be posted in conspicuous places in town and on the TV Community Channel declaring that, as of a certain date, further notice will not be given before services will be interrupted.
- If arrears are not paid within the dates stipulated in the public notice and the statement of account, Town Workers will go to the premises of the delinquent taxpayer with a letter stating that services are to be cut immediately.

**This policy rescinds all previous policies pertaining to this subject matter.*

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- Taxpayers will be reconnected only after they have paid a $100.00 reconnection fee, and have, in cooperation with the Town Clerk, worked out a mutually agreed payment plan.

Reservation of Rights:

The Town of Gambo reserves the right to change, modify or cancel this policy at any time as it seems necessary.

REVISION HISTORY:

Revision:	Resolution:	Change Made:	Date:
1	2023-04-24-129	Edited Collections Procedure section for clarity.	April 24, 2023

Signature: Lori Moss
Deputy Mayor

Date: April 24/2023

Signature: [signature]
Town Clerk

Date: April 24/2023

**This policy rescinds all previous policies pertaining to this subject matter.*