

Town of Milton

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July 14, 2015

To: Mayor and Council

From: Kristy Rogers, Town Clerk

Re: Delinquent Tax and Utility Amnesty Program

On July 11, 2011, the Mayor and Council voted to approve a temporary delinquent property tax amnesty program. I'm requesting that this Mayor and Council consider reinstating an amnesty program for a temporary term through August 31, 2015, but include utility accounts and miscellaneous accounts receivable.

The amnesty program will allow those with outstanding tax, utility and miscellaneous accounts receivable balances, to pay the principal balance in full, and all penalties and interest be waived.

Currently, there is a sum of approximately \$120,000, which represents all delinquent accounts beyond 60 days, which are eligible for a lien pursuant to 25 Del. C. Section 2901(a). Every 30 days, delinquent notices are mailed with penalties and interest charged to the outstanding tax and utility balances. Filing a lien would cost the Town \$25 for each filing. The lien remains active on the property for 3 years, and if not satisfied, the lien would need to be re-filed. Before committing to incurring these fees, I would anticipate the amnesty period decreasing the amount of outstanding debt owed to the Town.

Town Charter Section 27 Collection of Revenues, authorizes the Town Manager to file liens and / or sell the real property.