In the next few days, the Town and County tax bills will be arriving in the mail to property owners. Payments accepted in the month of January are without penalty. Payments accepted in February have a 1% penalty and March is 2% penalty and payments mailed on or after March 15<sup>th</sup> need a \$2 late fee added to the March payment total. These penalties are set by statute. Short of a court order or explicit statutory authority the collecting officer in possession of the warrant does not possess any authority to reduce penalty charges/nor does any other town officer or board possess this authority. April 1<sup>st</sup>, bills return to the County and payments are due at your County Treasurer's Office. At that time checks are payable to the County Treasurer.

A few things you should keep in mind when getting ready to pay your bill. Look at the top left corner of your bill for the name of the person the check is made payable. The mailing address appears there also. When making out your check, you should use the collector's name <u>and</u> title. If you are paying in person, the top middle of the page will show hours of collection along with the pay in person address. For those of you who are mailing in a payment, remember postmarks count! Be sure the date on your envelope is no later than January 31<sup>st</sup>. You may take it into the post office and ask for it to be hand cancelled to ensure the date. **Remember**, it is not the date on your check; it is the postmark on the envelope that counts.

Make sure the amount of your check corresponds to the amount due. Payments are returned if the amount is incorrect. This may cause a penalty if the bill is not resubmitted before January 31<sup>st</sup>. When your check goes to the bank, it is the written amount debited from your account, not the numerical amount. Take an extra moment to make sure it is written properly, again, if it is not, there could be a delay in processing your payment in an on time manner.

Please contact the tax collector if you have recently bought or sold property, unified, refinanced or initiated a mortgage. If you have bought or sold property, let the collector know the name and address of the person purchased from or sold to. The collector works to ensure the bills are being sent to the correct name and address. Do the same with financial institutions. The financial institution and county do not always relay this information to the collector in time. This should be done in writing, by fax, or e-mail to make sure the tax collector has the proper spelling and mailing address of the property owner or mortgage holder. By doing this, it will help avoid late payment penalties by preventing tax bills from going to the wrong party. Whether you receive the bill or not payment of the bill is your responsibility.

It is a good idea to mail the entire bill with payment so the collector can stamp it paid and provide you with a proper receipt. These may be necessary for filing income tax returns, refinancing or selling your property. I receive many payments with just the receiver's stub, and then have the property owner ask for a receipt. By mailing the entire bill you are saving yourself, the taxpayer, money by not duplicating something you already have in your possession. Honest, the collector will mail you a receipt. Until then, your check is your receipt. This also saves the collector a significant amount of time, paper and ink by not having to print a separate receipt. It is also helpful if a self-addressed stamped envelope accompanies your payment for return of your receipt.

Tax receivers and collectors provide a service to the residents of their municipalities. Clear and frequent communications will help avoid problems and lessen the fear and anxiety property owners associate with the taxation experience.

I wish you all a Happy and Healthy New Year.

Allesia A. Heslin Town of Cuba Tax Collector