

TOWN OF PITTSFORD
POLICY FOR COLLECTION OF DELINQUENT TAXES

The purpose of this policy is to establish clear guidelines regarding delinquent taxpayers. This policy is meant to create fair and equitable guidelines for all Town of Pittsford Taxpayers.

1. Upon receipt of the warrant and on the 28th of each month afterwards, the Delinquent Tax Collector shall issue a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest is owed. Interest will accrue at the rate of one percent (1%) per month on all outstanding balances until delinquent taxes have been paid in full.
2. By entering into a Delinquent Property Tax Agreement, the Property Tax Payer shall pay a monthly payment according to the Repayment Agreement made. Only payment arrangements which will pay the delinquent taxes in full before the current year balance becomes delinquent will be accepted. The repayment agreement does not stop interest from accruing on the unpaid balance.
3. The Delinquent Tax Collector shall have the authority to enter into a maximum of two (2) payment agreements with a delinquent taxpayer in a 24-month period. The delinquent taxpayer will be limited to two (2) agreements regardless of the number of properties that are delinquent.
4. If the tax on **personal** property is not paid in full within (10) ten days of the notice, the Tax Collector will seek the authorization of the Select Board to place a lien on the property.
5. Mortgage holders and lien holders will be notified of the delinquent taxes thirty (30) days after the first notice has been sent to the taxpayer and again prior to Tax Sale.
6. Partial payments will be applied first to the eight percent (8%) penalty fee, then to the interest portion of the amount due, and the remainder shall be applied to the principal amount of the delinquent taxes.
7. If the amount due is Five Hundred Dollars (\$500) or greater, OR the property has two ore more years of delinquent taxes, and no satisfactory repayment agreements have been made in one (1) month, OR if the prior agreement has not been met, the delinquent tax collector shall begin the following actions to conduct a tax sale of the property or as much of the property as is necessary to pay the tax, plus costs and fees:
 - a. The Delinquent Tax Collector shall notify the taxpayer and all mortgage and lien holders of the Tax Sale decision, the date by which full payment must be received, and the costs to expect once the sale process begins.
 - b. An advertisement for tax sale will be published no less than (3) three times in a designated newspaper of general circulation.
 - c. Notice of tax sale will be sent by certified mail to all known property owner(s), mortgagees, and lien holders with the date by which full payment must be received, and the costs to expect once the sale process begins.
 - d. A notice of tax sale will be posted in one or more public places in Town.

