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# FC-R-2018-01-A

## CUMBERLAND FIRE DISTRICT

### Resolution

**RESOLUTION:** Amending the By-laws to add a section relating to tax sale policy

**WHEREAS:** The Cumberland Fire Committee recognizes that the District must collect all taxes due by the end of the current fiscal year in order to end the fiscal year within the terms of the budget and that a tax sale is necessary to ensure the collection of all taxes due.

**WHEREAS:** The Cumberland Fire Committee desires to provide a minimum financial impact to taxpayers who do not pay taxes when due, while still ensuring the fiscal integrity of the district.

**WHEREAS:** The Cumberland Fire Committee intends to provide an objective process in order to ensure the collection of all taxes in a fair and equitable manner.

**BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:**

**RESOLVED:**

The Cumberland Fire District By-Laws are hereby amended as follows add a new Section 8 under Article IV entitled "Finance":

#### SECTION 8 – TAX SALES

In order to collect all fire district taxes within the current fiscal year, the Finance Director is hereby authorized to conduct a tax sale not earlier than May 15 of each current fiscal year. On the first business day of October, the Finance Director shall mail, by regular mail, a notice to any taxpayer who has not paid the first quarter installment of taxes due. The notice shall include the following language:

1  
2 **IMPORTANT – YOU MAY BE SUBJECT TO A TAX SALE OF YOUR PROPERTY**

3  
4 YOUR FIRST QUARTER TAXES ARE PAST DUE. THEREFORE, YOUR ENTIRE TAX  
5 OBLIGATION FOR FISCAL YEAR 20[ ] IS NOW DUE.

6  
7 IF YOU FAIL TO PAY YOUR TAXES BEFORE NOVEMBER 15, 20[ ], YOUR ACCOUNT  
8 WILL BE REFERRED TO OUR TAX SALE ATTORNEY AND YOU WILL BE ASSESSED A  
9 MINIMUM FEE OF \$100.00 AT THAT TIME. ADDITIONAL FEES WILL BE ASSESSED  
10 TO YOUR ACCOUNT AS THE TAX SALE PROCESS ADVANCES.

11  
12 **THIS IS YOUR FINAL NOTICE BEFORE ADDITIONAL FEES**  
13 **WILL APPLY TO YOUR ACCOUNT**

14  
15 The tax sale process shall proceed in accordance with R.I.G.L. § 45-9-1 et seq.

16  
17 The Finance Director may proceed with additional tax sales for preceding fiscal  
18 year taxes as is necessary. A notice substantially the same as the notice above  
19 shall be mailed, by regular mail, allowing a minimum of one month's notice to pay  
20 before additional attorneys fees are applied to an account before any subsequent  
21 tax sales process begins.

22  
23 The Finance Director shall be authorized to waive tax sale fees only when an error  
24 on the part of the Town of Cumberland or the Cumberland Fire District is  
25 identified.

26  
27 The Cumberland Fire Committee may enter into contracts with tax sale attorneys  
28 for its respective term of office.

29  
30 Date adopted: January 23, 2018

31  
32  
33   
34 Cynthia Ouellette, Chairperson

35  
36 PASSED:

37 YAY: 5 NAY: 1