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FC-R-2018-08
CUMBERLAND FIRE COMMITTEE
Resolution

RESOLUTION: Amending the By-laws to require one annual tax payment

WHEREAS: The Cumberland Fire Committee desires to remove the quarterly payment option and require that all taxes are paid when due in one payment.

BE IT RESOLVED BY THE CUMBERLAND FIRE DISTRICT AS FOLLOWS:

RESOLVED:

Section VI entitled "Taxes" is hereby amended at Sections 3 and 4 as follows:

SECTION 3 – Collection of Taxes

The date upon which taxes assessed for any one (1) year shall become due and payable on the fifteenth (15th) of July. ~~If the first installment or any succeeding installment of taxes is not paid by the last date of the respective unpaid balance period or periods as the occur, then the whole tax or remaining unpaid balance of the taxes, as the case may be, shall immediately become due and payable and carry until collected a penalty at the rate of fourteen (14%) per annum. However, said tangible personal property and real estate taxes may be paid in quarterly installments, as follows:~~

- ~~a) The first installment of twenty five percent (25%) on or before the fifteenth (15th) day of July.~~
- ~~b) The second installment of twenty five percent (25%) on or before the fifteenth (15th) day of October.~~
- ~~c) The third installment of twenty five percent (25%) on or before the fifteenth (15th) day of January.~~
- ~~d) The fourth and final installment of twenty five percent (25%) on or before the fifteenth (15th) day of April.~~
- ~~e) Each installment of taxes, if paid within five (5) business days of the each installmedue date, the account will be free from any charge of interest.~~
- ~~f) All tangible personal property and real estate bills totaling one hundred dollars (\$100.00) or less for the year, will be due in full on or before the fifteenth (15th) day of July.~~

1 | g) Any of said taxes not paid on or before the twentieth (20th) day of July,
2 | shall be collected by levy upon sale of the real estate upon which it is assess
3 | or by other due process of law.
4 | h) There shall be a minimum bill calculated of twenty-five dollars (\$25.00).

5 |
6 | SECTION 4 – Delinquent installments

7 | No amounts received for taxes shall be applied to any current ~~installment~~ amounts due
8 | until all previous ~~installments of taxes~~ amounts due have been paid.

9 | Interest of 14% will accrue on the total unpaid balance.

10 | Amounts received shall be applied to interest and fees first, before applying to taxes
11 | due.

12 | Interest of one dollar (\$1.00) or less may be adjusted to zero, only if all taxes have been
13 | paid in full and the result balance will be zero.

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16 | Date adopted: March 27, 2018

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21 | Cynthia Ouellette, Chairperson

22 | PASSED:
23 | YAY: NAY:

Withdrawn by Santoro