



## **Resolution 20 - 06**

### **A RESOLUTION DEFERRING THE ASSESSMENT OF PENALTIES FOR THE 2020-2021 PROPERTY TAX YEAR.**

**Sponsored By:**

**Proposed:** October 08, 2020

**Results:**

**TOWN OF ELSMERE  
RESOLUTION 20-03**

**A RESOLUTION DEFERRING THE ASSESSMENT OF  
PENALTIES FOR THE 2020-2021 PROPERTY TAX YEAR.**

**WHEREAS**, the Town and the country have been suffering the physical, emotional and economic impact of the COVID-19 Virus since March of 2020; and

**WHEREAS**, Mayor and Council realize that many of the Towns residents are facing difficult financial times and may not be able to pay their 2020 – 2021 property taxes on time which would be by no later than September 30, 2020.; and

**WHEREAS**, those who are unable to pay their property taxes by September 30, 2020 would be assessed a 6% penalty on October 01, 2020 and an additional 1% on the first day of every month thereafter.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE TOWN OF ELSMERE, THE FOLLOWING:**

That should a property owner not pay their 2020 – 2021 Property Taxes by September 30, 2020. The 6% penalty which would normally become due on September 30<sup>th</sup> will not be applied until January 01, 2021. Additionally, the 1% monthly penalty shall not be applied to the Property Tax until February 01, 2021.

This deferral of the penalties shall only be effective for the penalties associated with the non-payment of the taxes owed for the 2020 – 2021 property year and shall not affect any other outstanding bills, for taxes or other fines and fees owed to the Town prior to September 30, 2020.

**RESOLVED BY THE MAYOR AND COUNCIL OF THE TOWN OF ELSMERE,  
THIS 8<sup>th</sup> DAY OF OCTOBER 2020.**

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Eric Thompson, Mayor

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Brian Hurst, Secretary

**SYNOPSIS**  
**Resolution 20-06**

This resolution accomplishes the following:

1. It does not apply the 6% penalty for unpaid taxes until January of 2021. This is a 90-day grace period for the assessment of those tax penalty charges.
2. The 1% monthly penalty for unpaid taxes would not start until February of 2021.
3. It provides those who want to pay their taxes with a 90-day penalty free opportunity to do so.

**Fiscal Impact:**

This Resolution does not change the current tax rate therefore it has no fiscal impact. It simply delays the Towns receipt of the unpaid tax penalties for 90 days.