Town of Chelsea, Maine
Tax Receipting Policy

It shall be the policy of the Town of Chelsea to require that any tax payment received be applied to the oldest unpaid tax obligation. This would apply to all tax accounts listed on the open item tax report including real estate, real estate liens, and personal property.

Judgment and care shall be given when receiving payment via United States Postal Service acknowledging that postmarked date constitutes date of payment.

The objective of this policy is to avoid a foreclosure on a tax lien mortgage that may be near the date of foreclosure thereby protecting the taxpayer’s title to the property.

Staff shall supply a return receipt when requested or provided with self addressed stamped envelope from the tax payer.

Partial Payments applied first against all accumulated interest due for that tax year. There shall be no interest charged on interest.

Last minute payments can be accepted however, the tax collector shall make it clear that a check is not a payment until the check has cleared the bank. Bad checks may cause conflict within the lien process and caution should be taken when accepting a personal check from a taxpayer. Third party checks may be accepted if they are issued by the Town of Chelsea or the US Treasury paid to the taxpayer. Cash, bank check, money order, and credit or debit card payments are recognized as a secure payment.

Notice to be applied to any 30 Day Notice and 45-30 day notices to read:

“The Town of Chelsea has a policy pursuant to Title 36 MRSA section 906 of applying all tax payments to the oldest outstanding tax obligation, contact the Tax Collector or Treasurer at 582-4802 during regular business hours”.

This policy is adopted pursuant to Title 36 MRSA section 906.

Given under our hand this August 5, 2015

Richard Danforth, Chair

Benjamin Smith

Michael Pushard

Selectmen of the Town of Chelsea