



Coventry Fire District

Anthony Fire Station

Incorporated 1889

ADMINISTRATIVE POLICY

Administration Policy Name: Tax Sale Policy

Board Approval: March 8, 2017
Policy No.: 2017-002

Chief Approval: March 8, 2017

Revision No.: 1

Rev. Date: March 8, 2017

Purpose

The purpose of this Administrative Policy is to establish the tax sale policy for the Coventry Fire District. It includes when parcels may be added to the tax sale list, when parcels may be removed from the list, when and who has the authority to remove parcels from the list, when parcels shall be added to the list and the frequency of tax sales.

Policy

Tax sales are a necessary step in the collection of fire district taxes. The operation of the fire district depends upon the timely payment of fire taxes by property owners. There are times, however, when circumstances prevent taxpayers from paying their taxes on time.

Tax sales shall be held no less than one time per year. The tax collector shall compile a list of taxpayers who are at least two (2) quarters past due in the payment of their fire taxes. Any taxpayer who communicates a hardship to the tax collector may be removed from the tax sale list by the tax collector, in the sole discretion of the tax collector, for a period not to exceed an additional ninety (90) days. The tax collector shall work out an agreement with the taxpayer to bring the taxpayer current. Any taxpayer who fails to make payments as agreed shall immediately be added to the tax sale list and not removed therefrom unless all payments and costs are brought current.

Taxpayers shall be notified after missing the first quarter and shall be warned that they will be added to the tax sale list if they fail to bring their account current by the due date of the second quarter payment.

If payments are more than two (2) quarters in arrears, and no tax agreements have been entered into between the taxpayer and the tax collector, a ninety (90) day notice of proposed tax sale shall be sent to the taxpayer. Recipients of this notice shall be charged a ten dollar (\$10.00) fee. Any account showing no payment by the due date on the ninety (90) day notice letter shall incur a one hundred eighty-five dollar (\$185.00) title exam fee. Taxpayers shall also be responsible for any additional costs and fees associated with the tax sale.

Any late payments at any point in time shall include past due interest charges. Interest charges shall not, under any circumstances, be waived.