

**SPECIAL MEETING OF THE GORHAM TOWN COUNCIL**  
**September 27, 2022, 6:30 pm**  
**MUNICIPAL CENTER - CONFERENCE ROOM A**

**Roll Call**

**Item # 2022-09-15**

Action to consider when interest will be due on personal property and real estate taxes that are due on November 15, 2022.

**Proposed**

**Order # 22-113**

Ordered, that the Town Council approve when interest will be due on unpaid personal and real estate property tax bill that are due on November 15, 2022, and

BE IT FURTHER ORDERED that all taxes on real estate and personal property shall be due and payable upon approval of this Order and that one-half of all real estate and personal property taxes that remain unpaid on November 15, 2022 shall commence bearing interest on December 30, 2022, and that the final half of all real estate and personal property taxes that remain unpaid on May 15, 2023, shall commence bearing interest on May 16, 2023 at the interest rate of 4.0% per annum as authorized by Maine Law until paid and collected and the Tax Collector and Treasurer are authorized to collect and receive thereof; and

BE IT FURTHER ORDERED that the Gorham Town Council authorizes the Finance Director to accept prepayment of real and personal property taxes; and

BE IT FURTHER ORDERED that pursuant to Title 36, M.R.S.A., Section 506A, the Gorham Town Council establishes an interest rate of 0.0% per annum to be paid on all real estate and personal property taxes rebated due to overpayment of taxes; and

BE IT FURTHER ORDERED that pursuant to Title 36, M.R.S.A., Section 906, the Gorham Town Council hereby require and direct that any tax payment received from an individual as payment for any property tax be applied against outstanding or delinquent taxes due on that property in chronological order beginning with the oldest unpaid tax bill, provided, however, that no such payment shall be applied to any tax for which an abatement application or appeal is pending unless approved in writing by the taxpayer. This order shall remain in effect until rescinded by the Municipal Officers.

