

**Town of Strafford**  
**Policy For the Collection of Delinquent Taxes**

1. All delinquent tax payments will be applied first to the interest portion of the due amount, the remainder will be divided proportionally between the principal amount of the tax and the 8% penalty.
2. Interest will be charged each month or fraction thereof at a rate of 1% for the first three months and 1 1/2 % for all remaining months.
3. A repayment plan is required if the delinquent taxes cannot be paid in full within 60 days. Repayment plans must satisfy the entire delinquency before the next tax payment becomes due.
4. All delinquent taxpayers, as of December 31, 2017, will have their names and delinquent tax amount published in the Strafford Annual Report.
5. Mortgage and lien holders of Record may be notified of delinquent taxes, portion after 30 days of delinquency, or before at the request of the mortgage or lien holders.
6. If after 60 days no satisfactory repayment plan has been made, the delinquent tax collector may initiate the tax sale process in accordance with the law.
7. Extended indulgence will be granted as warranted and providing that there is sufficient reason to believe that the delinquent taxes and costs will be satisfied within a reasonable period of time.
8. As the Delinquent Tax Collector I cannot legally waive or abate the assessed taxes, penalty or interest.