



TOWN OF FREEPORT, MAINE

ITEM # 57-58

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MEMORANDUM

TO: Freeport Town Council
FROM: Peter Joseph, Town Manager
DATE: 03/30/23
RE: Property Tax Settlement, Recommitment, and appointment of Interim Tax Collector

One of the ancillary titles that I hold in addition to Town Manager is Tax Collector, which means that I am legally responsible for the collection of all property taxes, which are committed in my name by the Town. On the Town Council's agenda for 04/04/23 is a settlement and a recommitment of all outstanding taxes committed in my name and my nomination of Jessica Maloy on an interim basis as my successor as tax collector.

The four settlement certificates represent all outstanding taxes committed in my name since the last batch of settlement certificates were issued by the Town Council:

Tax year 2020: \$0.00 outstanding

Tax year 2021: \$4,723.32 outstanding, secured by four tax-foreclosed properties (the disposition of which is also on the agenda for discussion on 04/04/23).

Tax year 2022: \$137,029.65 outstanding, secured by tax liens filed with the Registry of Deeds.

Tax year 2023: \$13,942,476.64 outstanding, representing second half property tax bills yet to be issued and any unpaid first half taxes of the current tax year.

Tax recommitment certificates are recommended for the full amounts due in tax years 2022 and 2023 and included for your consideration, while tax year 2021 is expected to be fully redeemed through the tax foreclosure process previously mentioned.

I am also nominating Finance Director Jessica Maloy for appointment as Tax Collector on an interim basis until my permanent replacement is hired. While the routine billing, collection, and receipt of local property taxes is computerized and is currently handled 100% by Jessica and her staff, this would not have an effect on the provision of these functions to the public. It would, however, shift the legal responsibilities for collection of any committed amounts to Jessica until those amounts are recommitted to a new Collector.

I think the numbers above (with no outstanding tax balances beyond tax year 2021) are indicative of Jessica's high performance in terms of collections over the past several years, and fully support her appointment as Tax Collector on an interim basis. Please do not hesitate to reach out if you have any questions prior to Tuesday's meeting.