

## MEMORANDUM

**DATE:** May 5, 2008  
**TO:** Nathan A. Poore, Town Manager  
**FROM:** John McNaughton, Finance Director  
**RE:** Abatement of Uncollectible Personnel Property Tax Accounts

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As you know, the auditors recommend that every year the Town review its list of personal property taxes receivable and write-off any uncollectible tax accounts, in order to keep the Town's books current. This should be done every year prior to the closing of the Town's books on June 30<sup>th</sup>. State statutes provide that the Town Council may write off personal property tax accounts that are "too small or too burdensome to collect economically." I am recommending that the following outstanding personal property tax accounts be abated as uncollectible.

### 2005-06

|                      |       |
|----------------------|-------|
| Michael S. Sylvester | 30.72 |
|----------------------|-------|

### 2006-07

|                            |        |
|----------------------------|--------|
| Access Care Inc.           | 139.68 |
| America Online Inc.        | 28.60  |
| Diagnostic Health Services | 18.73  |
| Michael S. Sylvester       | 28.80  |

All of these companies are either out of business or no longer operate in Falmouth and therefore are not cost-effective to initiate collection action on. Because these companies went out of business or moved without any Falmouth assets to attach, the Town is unable to collect on these accounts. Therefore, I recommend that the Town Council abate these accounts as uncollectible in the amounts stated above. Please let me know if you have any questions.

## **TOWN OF FALMOUTH**

### **ORDER**

I hereby certify that this is a true copy of the order adopted by the Falmouth Town Council in Town Council assembled on May 27, 2008:

Pursuant to Title 36, section 760-A, of the Maine Revised Statutes Annotated, the Falmouth Town Council hereby abates the following personal property taxes as uncollectible:

#### 2005-06

|                      |       |
|----------------------|-------|
| Michael S. Sylvester | 30.72 |
|----------------------|-------|

#### 2006-07

|                            |        |
|----------------------------|--------|
| Access Care Inc.           | 139.68 |
| America Online Inc.        | 28.60  |
| Diagnostic Health Services | 18.73  |
| Michael S. Sylvester       | 28.80  |

*Attest:* \_\_\_\_\_  
*Town Clerk*