

**MEMORANDUM**

**DATE:** July 18, 2011  
**TO:** Nathan A. Poore, Town Manager  
**FROM:** Ellen Planer, Town Clerk  
**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.

2008-09

Real Estate Exchange	74.10
Sprint United Management Co.	34.58

2009-10

Books Etc.	424.84
Real Estate Exchange	12.35
Sports Turf International	11.12
Sprint United Management Co.	17.29

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.