

CITY OF DOVER
Property Tax

DELINQUENT PROPERTY TAX PROCEDURE

Procedure # 4
Effective October 2017

Title: Clean Hands Procedure – Disconnection of Electric Service/Sheriff Sale Processing

Introduction

This procedure confirms and formalizes the current procedure for delinquent property tax and how it pertains to the Sheriff Sale Processing; in addition to formalizing the procedure for collection efforts for all delinquent property taxes owed to the City of Dover.

1. September

-Delinquent Statements mailed to all delinquent property owners

2. October

-Generate/deliver list of properties with over one (1) year delinquency to Customer Service
-Door Hanger
-30 days to pay or disconnection of Electric Service – no payment arrangement beyond 30 days from the date of the door hanger. Note: Tax Penalty will continue to accrue based on the current schedule.
-Accounts not paid within the time specified above will have utilities disconnected without further notice.

3. November - April

Sheriff Sale:

-Generate list of properties with over one (1) year delinquency (November)
-Mail Delinquent Statement and first Sheriff Sale Processing Notification (November)
-Mail Delinquent Statement and second Sheriff Sale Processing Notification (December 15)
-Generate/deliver list of properties that remain delinquent with copy of deeds to City Solicitor (January)
-Sheriff Sale Costs added (January and March)
-Sheriff Sale (last Tuesday of April)
-Paid in Full (June or July)

Disconnection of Electric Service:

-Generate/deliver list of properties with delinquency for current year to Customer Service (November)
-Monthly basis: (Customer Service discretion on amount per month)
-Door Hanger
-30 days to pay or disconnection of Electric Service - no payment arrangement beyond 30 days from the date of the door hanger. Note: Tax Penalty will continue to accrue based on the current schedule.
-Last Notice (April)
-Paid in Full (April 30)

- Accounts transferred to Customer Service for collections after April 30th will be given 7 days from the date a door hanger is delivered to the property to pay taxes in full to avoid utility disconnection.
- Accounts not paid within the time specified above will have utilities disconnected without further notice.

***Once the properties have been handed over to Customer Service for disconnection of Electric Service, the payment arrangements and all collection efforts are no longer handled by the Assessor's Office.**

****Customer Service does not offer payment arrangements past the 30 day grace period given from the date of when the door hanger is delivered to the residence.**

*****Any appeals or requests for extensions of a payment plan longer than the 30 days allowed should be directed to the Assistant City Manager or City Manager.**