



Town Of Durham

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PROOF OF PAYMENT OF TAXES ADMINISTRATIVE CHANGE

Summary

We're proposing a small change to require applicants to submit proof of payment of property taxes with applications for conditional use, site plan review, and subdivision applications that go before the Planning Board.

Current vs. Proposed Proof of Payment of Taxes

Aspect	Current	Proposed
Proof of Payment of Taxes	No documentation required	Proof that taxes are current required with submissions

Why the Change?

There have been occasions when developers receive subdivision approvals and then defer payment of taxes pending future sales of lots. With the laws on tax liens in Maine this can delay payment of taxes for up to three years, which shifts the tax burden onto other property owners. One of the criteria for approval of all Planning Board permits is that the applicant has adequate financial capacity to complete the project in keeping with Ordinance requirements and any conditions of approval. Non-payment of taxes should be an indicator that an applicant lacks financial capacity, which will lead to denial of the project, so it is in everyone's best interest to document that all taxes are current.

We want to hear from you!

Do you support this change? Do you have concerns about requiring proof of payment of taxes? Please share your thoughts with the Planning Board during the public participation process. You can submit written comments to the Town Planner for circulation to the Board by emailing townplanner@durhammaine.gov