

CITY OF DOVER  
Property Tax

DELINQUENT PROPERTY TAX POLICY

Policy # 4  
Effective October 2017

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

**Introduction**

**This policy 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 30<sup>th</sup> 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.**