

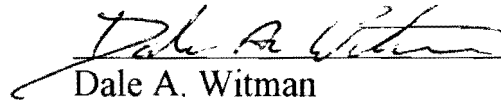
**SELECTMEN'S OFFICE**  
**Town of Waterboro**

**TOWN OF WATERBORO**  
**BOARD OF SELETMEN**  
**POLICY STATEMENT**

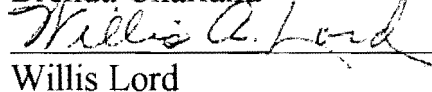
***"APPLYING PAYMENT TO OVERDUE TAXES"***

Pursuant to M.R.S.A. Title 36 Section 906, the Town of Waterboro Board of Selectmen require that any tax payment received from an individual as payment for any property tax be applied against outstanding or delinquent taxes due on that property in chronological order beginning with the oldest unpaid tax bill. Taxes may not be applied to a period for which an abatement request or appeal has not been resolved unless approved in writing by the property owner/taxpayer.

DATE: September 8, 1998

  
Dale A. Witman

  
Brenda Charland

  
Willis Lord

Voted at the August 11, 1992 Board of Selectmen's Meeting.