

## LINCOLN FIRE DISTRICT

### TAX POLICY

Tax bills are sent to the owner of record in the Town of Lincoln Tax Assessors office as of 12/31 each year. In accordance with applicable law, the Lincoln Fire District will not be responsible if there is a current owner does not receive a tax bill. The current owner will be responsible for all taxes, interest and penalties that might be due.

Tax bills are sent in November, approximately the first week of the month. The due date for payment of the tax bill payment is clearly stated on the bill. Payments received after the due date are subject to monthly interest. (18% annually, 1.5% per month) ***Interest rate is set by taxpayers at the annual meeting.***

Any tax payments that are being paid in cash or need a receipt, must be made at the Lincoln Fire Department, Station 2 location, 38 School Street, Albion. Payments made by mail should be sent to Lincoln Fire Department, PO Box 1, Lincoln, RI 02865. Payment can also be made online at [www.RIGov.com](http://www.RIGov.com). Online payments will require your account number (#) and PIN. That information is located on your tax bill.

Any tax bills which exceed two hundred (\$200.00) dollars, (except motor vehicles) may be paid on a semi-annual basis. Payments shall become due and payable in two (2) installments on December 31<sup>st</sup> and May 31<sup>st</sup> of the fiscal year. ***\*If 1<sup>st</sup> installment is not made by December 31<sup>st</sup>, the entire tax bill becomes due and payable.*** Any and all bills less than \$200 shall be paid in full on or before December 31<sup>st</sup>.

The Lincoln Fire District understands that from time to time some taxpayers may be experiencing financial difficulties for a variety of reasons. If you find that you are incurring a financial problem that will jeopardize the timely payment of any of your obligations to the fire district, it is extremely important that you contact the Tax Collector as soon as the problem is identified. Prompt notification of any payment issue will provide the best opportunity to find a solution that is satisfactory to everyone. Early intervention is the key to the fire district's ability to be of assistance to the taxpayer.

## **REAL ESTATE TAX (COMMERICAL AND RESIDENTIAL)**

- Late payments will have interest (18% annually, 1.5% per month) added. Interest and fees (return check fee - \$25) will be deducted first and the balance applied to the principal.
- 2<sup>nd</sup> notices will be mailed out on June 1<sup>st</sup> for balances due
- Taxes that are in arrears for two (2) complete billing cycles will go into the tax sale collection process.

## **TANGIBLE TAX**

- Late payments will have interest (18% annually, 1.5% per month) added. Interest and fees (return check fee - \$25) will be deducted first and the balance applied to the principal.

## **MOTOR VEHICLE TAX**

- The fire district will place a registration block with the Rhode Island Division of Motor Vehicles for unpaid taxes once one (1) year delinquent.
- Late payments will have interest (18% annually, 1.5% per month) added. Interest and fees (return check fee - \$25) will be deducted first and the balance applied to the principal.

Any motor vehicle tax that has a DMV hold can be paid by personal check or cash. All unpaid MV taxes must be paid in full in order to receive and approve a release form. Payment can also be made online at [www.RIGov.com](http://www.RIGov.com). Both the account number and PIN will be required for the payment. That information is located on your tax bill. If the bill is unavailable, you can contact the tax collector's office during regular business hours Monday through Friday, 8:30 am – 3:00 pm for that information at 401-333-6798.