

A RESOLUTION TO AUTHORIZE THE COLLECTION OF
PROPERTY TAXES FOR 2018

In order to implement a process for the collection of property taxes in the Village of Lake Park, in a timely and efficient manner the following resolution is hereby adopted:

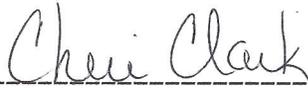
1. The Tax Collector ("Collector") is hereby authorized, empowered, and commanded to collect the taxes set forth in the tax records filed in the office of the Union County Assessor and in the tax receipts delivered to the Collector, in the amounts and from the taxpayers likewise therein set forth. Such taxes are hereby declared to be a first lien upon all real property of the respective taxpayers in the Village of Lake Park and this order shall be a full and sufficient authority to direct, require, and enable the Collector to levy on and sell any real or personal property of such taxpayers, for and on account thereof, in accordance with law.
2. The tax rate shall be established at twenty-four cents (\$0.24) per \$100 Valuation.
3. Collector is hereby given authority to contract with the County for the purpose of producing all scrolls, registers, receipts, billing notices and other records and files necessary to produce a sound tax collection system.
4. Collector is also authorized to expend monies for reasonable and normal administration costs for postage, copying, supplies, materials, software, and other items necessary to implement the foregoing.
5. Collector is to provide safekeeping for all tax monies received and is to make timely deposits of collections to a designated bank for Village accounts, when amounts of \$250 or more are received.
6. Due to the presumed cost ineffectiveness of collecting taxes on properties having very small valuations, Collector is hereby authorized to avoid processing collections where the tax bill is less than five dollars (\$5.00) for a given property.
7. Collector is hereby authorized to treat collection on tax billings where small underpayments or small overpayments (\$1.00 or less) are involved, as paid in full. Refunds are authorized for overpayments for \$1.01 or more. An underpayment of \$1.01 or more shall be regarded as not paid in full.
8. The Village Council shall make provision for fidelity bonding of the Collector either through a blanket bonding covering town officials or may require an individual bond, any cost of which borne by the Collector shall be repaid to the Collector.

Witness my hand an official seal, this 14th day of August, 2018.



David Cleveland, Mayor

Seal



Cheri Clark, Village Clerk

