



TO: Town Council
FROM: Hope Toliver, Director of Finance, Treasurer
SUBJECT: Extension of Personal Property Tax Due Date
DATE: October 30, 2025

SUMMARY:

The Town of Bowling Green Finance Department is requesting that the Town Council extend the due date for the payment of the personal property taxes. Taxes originally due on **December 5** will now be due on **January 9** of the year following assessment.

In accordance with the Town Code, the following provisions are in effect with the adjusted dates:

- If any taxpayer fails to pay the tax imposed on or before **January 9**, the taxpayer shall pay a penalty equal to **10% of the assessed tax or \$10, whichever is greater**. If the tax is less than \$10, the penalty will equal the amount of the tax.
- In addition to the penalty imposed, interest will accrue at the rate of **10% per annum** on the delinquent tax and penalty, beginning **January 12** and continuing until paid in full.

STAFF RECOMMENDATION:

Staff recommends that the Town Council adjust the due date for the personal property taxes to January 9.

DRAFT MOTION:

I move that the personal property tax due date be moved to Friday, January 9, 2026.