

**TO:** The Honorable Mayor and Town Council

**FROM:** India Adams-Jacobs, Town Manager; J.C. LaRiviere, Director of

Community Development & Partnerships

**COPY:** Jeff Gore, Town Attorney; Tina Staples, Director of Finance

**SUBJECT:** Retroactive Ratification of Tax Deadline Extension

**DATE:** January 2<sup>nd</sup>, 2025

## **SUMMARY:**

Staff is requesting that Town Council retroactively approve the extension of real and personal property tax deadlines from December 5<sup>th</sup>, 2024 to December 13<sup>th</sup>, 2024.

## **BACKGROUND:**

Due to mailing issues with the local post office and limited Town Hall operating hours, staff consulted the Town Attorney on extending the deadline. Based on Mr. Gore's advice, all Council members were informed of and supported the proposed extension on December 5<sup>th</sup>, 2024. The Town Attorney further advised staff to obtain retroactive approval from Council of this action as it involved the temporary suspension of late payment penalties as required by Town Code.

## **RECOMMENDATION:**

Staff recommends that the Town Council move to retroactively authorize this extension.

## **DRAFT MOTION:**

I move that Council ratify the extension of the personal and real property tax payment deadlines to December 13<sup>th</sup>, 2024, as proposed by staff.