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### TAX PAYMENT AGREEMENT POLICY

1. At any time after a tax lien is registered on a title, the registered owner or other assessed person may enter into a payment arrangement by signing a letter of agreement.
2. Payment arrangement terms may not exceed 3 years and must specify the monthly payment amount. Calculations of the monthly payment amount shall include estimated penalties and annual levies over the entire term.
3. If a single monthly payment is missed or is more than 30 days past due, the arrangement becomes null and void. Administration shall resume tax enforcement proceedings and council shall pass a resolution authorizing proceedings for title, as may be required.

*RS*  
RS