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| **POLICY:**  Services – Town of Herbert | | **COUNCIL RESOLUTION:**  Resolution:  Effective: |
| **DEPARTMENT:**  Administration | **POLICY NUMBER:**  2019-6.0 | **Amended Date:**  Resolution: |

**6.1 E. Tax Enforcement for List of Lands in Arrears**

Properties where the amount of taxes in arrears does not exceed one half (1/2) of the immediately preceding year’s tax levy on that property, shall not be included on the list of lands in arrears.