

# DELINQUENCIES

Pat Amedee

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- Do you have a uniform procedure?

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- Notices. Do you have a process for sending a notice after the 20<sup>th</sup> day of the following month?

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- Should you call the taxpayer?

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- Demand Letters from your legal counsel/department.

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- When do you turn it over to legal counsel to file suit?
- Do you have a \$\$ threshold?
- What is your tolerance level for repeat offenders?

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- Should you file a lien?

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- Likelihood of collection?
- In-parish on-going business versus out-of-parish business.
- What if the business has closed?
- Successor liability?
- Officer/Member/Director liability?



# QUESTIONS

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