

Comparison of Process under 2 and 4 Installments from Taxpayer's Perspective (w \$4,000 liability)

	<u>2 Installments</u>	<u>4 Installments</u>
Dec	Bills sent out	Bills sent out
31-Dec	Deadline to receive federal and state income tax benefit	
31-Jan	First Installment due for all (\$2,000)	First Installment due (\$1000)
Feb	County takes over collection of all municipalities	County takes over collection of all municipalities except Madison City sends 3 coupon reminder notice of remaining installments
Feb/March	County sends delinquent notice to all that includes prior year and current year	City sends delinquent notice for current year County sends delinquent notice to: 1. All non Madison 2. Madison with prior year, Note: City residents with current and prior years, over 1000 properties, get 2 non-combined statements telling them to pay 2 different places and amounts.
March		City initiates robo calls and email reminder
31-Mar		Second installment is due for Madison residents (\$1,000)
April		City sends delinquent notice for current year
May	County sends delinquent notice to all that includes prior year and current year	County sends delinquent notice to: 1. All non Madison 2. Madison with prior year, Note: City residents with current and prior years, over 1000 properties, get 2 non-combined statements telling them to pay 2 different places and amounts. Robo calls and email reminders sent to Madison residents
31-May		Third Installment is due for Madison residents (\$1,000) City sends delinquent notice for current year
June	County sends 2nd installment notice and envelope to all	County sends 2nd installment notice and envelope to non-Madison residents
July		Robo calls and email reminders sent to Madison residents
31-Jul	2nd Installment due (\$2,000)	Fourth installment due (\$1,000)
August	County sends delinquent notice to all that includes prior year and current year	County takes over City collection of current year delinquents County sends delinquent notice to all that includes prior year and current year
	After Jan 31, County will accept as many installments as taxpayer would like without interest or penalty as long as first installment (\$2000) is paid in full and total amount due by July 31 (\$4,000) is paid.	After Jan 31, City will accept payment in as many installments as taxpayer would like without interest or penalty as long as Jan 31 (\$1000), Mar 31 (\$1000) and May 31 (\$1,000) minimums are paid and total amount due by July 31 (\$4,000) is paid.