



## ORDINANCE

### AUTHORIZING PAYMENT OF PROPERTY TAXES BY CREDIT OR DEBIT CARD

#### *CITY OF NASHUA*

*In the Year Two Thousand and Seventeen*

*The City of Nashua ordains* that Part I “Administrative Legislation,” Chapter 5 “Administration of Government,” Part 7 “Taxation and Finance”, Article XXVI “Accounts and Warrants”, Section 5-132 “Money received; payment to Treasurer; receipts; payment by credit or debit card”, subsection E of the Nashua Revised Ordinances, as amended, be hereby further amended by deleting the struck-through language and adding the new underlined language as follows:

**“5-132. Money received; payment to Treasurer; receipts; payment by credit or debit card.**

...

- E. The Treasurer is authorized, but not required, to accept payment of local taxes, charges generated by the sale of utility services, or all other fees by use of a credit or debit card. The city will add to the amount due, in addition to any penalties and interest payable, a service charge for the acceptance of the card. The city, at the time of the billing, shall disclose the amount of the service charge. ~~The Treasurer is not authorized to accept property tax payments through the use of a credit or debit card.~~”

All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

This ordinance shall take effect upon its passage.

**LEGISLATIVE YEAR 2017**

**ORDINANCE:** O-17-040  
**PURPOSE:** Authorizing payment of property taxes by credit or debit card  
**ENDORSER(S):** Mayor Jim Donchess

**COMMITTEE  
ASSIGNMENT:**

**FISCAL NOTE:** This legislation allows the city to start accepting convenience fee based payments for property taxes. The City incurs no expense, and will use a third party processor for the service.

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**ANALYSIS**

New Hampshire RSA 80:52-c states that the governing body may authorize the municipality's treasurer or other appropriate municipal official to accept payment of local taxes, charges generated by the sale of utility services, or other fees or charges by use of a credit or debit card. The municipality may add a service charge for the acceptance of the card to the amount due, and the municipality must disclose the amount of the service charge at the time of billing.

The City authorized convenience fee based payment of charges generated by the sale of utility services and other fees by credit or debit card in 2009, but did not authorize credit or debit card payment of local property taxes at that time. This legislation would now allow payment of property taxes by credit or debit cards under the same conditions.

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**Approved as to form:** Office of Corporation Counsel

**By:** Danby Clarke

**Date:** June 6, 2017