## **POLICY ON NIGHT DEPOSITS**

The night drop will be checked daily. All payments need to be in the form of a check or money order. All payments that are deposited in the drop box by midnight are posted the next business day allowing the taxpayer to receive the previous business day penalty and interest. Payments made after midnight will receive the next business day penalty and interest. If the last day of a month falls on a weekend or holiday, the taxpayer receives the end of month penalty and interest through the next business day.

<sup>\*</sup>The night drop is a convenience for the taxpayer to conduct business after hours and avoid additional penalty and interest. Anyone dropping payments after midnight will be required to pay the next day's penalty and interest.