

# TOWN OF WEATHERSFIELD, VERMONT

## POLICY FOR COLLECTION OF DELINQUENT TAXES

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The purpose of this policy is to establish clear guidelines, so that all delinquent taxpayers will be treated fairly and will know the Town's process for the collection of delinquent taxes.

- A. Upon receipt of the delinquent tax warrant, and each month afterwards, the delinquent tax collector shall issue a notice to each delinquent taxpayer indicating the amount of taxes, penalty, and interest owed.
- B. Only payment arrangements which will pay the delinquent taxes, in full, before the due date of next year's taxes will be accepted.
- C. If the delinquent taxes on real property are not paid in full within ten (10) days of the notice, the delinquent tax collector shall seek the authorization of the Select Board to record a lien against the property.
- D. Mortgage holders and lien holders shall be notified of the delinquent taxes thirty (30) days after the first notice has been sent to the taxpayer, and again prior to a tax sale.
- E. Partial payments shall be applied first to the eight percent (8%) penalty fee, then to the interest portion of the amount due, and the remainder shall be applied to the principal amount of the tax.
- F. If the amount due is less than Five Hundred Dollars (\$500.00), and no satisfactory payment arrangements have been made within one (1) month, or if a prior payment agreement satisfactorily completed, the delinquent tax collector may file a claim through a small claims complaint.
- G. If the amount due is Five Hundred (\$500.00), or more, and no satisfactory payment arrangements have been made in one (1) month, or if the prior agreement has not been met, the delinquent tax collector shall begin the following actions to conduct a tax sale of the property, or as much of the property as is necessary to pay the tax, plus costs and fees:
  - 1. The collector shall notify the taxpayer and all mortgage and lien holders of the tax sale decision, the date by which full payment must be received, and the costs to expect once the sale process begins.
  - 2. If the deadline date has passed and full payment has not been received, the delinquent tax collector shall submit the matter to the Town's Attorney, who shall conduct a tax sale according to the procedures specified in Title 32, Section 5252, of the Vermont Statutes Annotated.

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- 3. Costs of preparing and conducting the sale, including legal fees up to a maximum of fifteen percent (15%) of the amount of the delinquent tax, shall be charged to the delinquent taxpayer.
  
- H. Each taxpayer has the right to apply for abatement of property taxes, based upon the provisions listed in Title 24, Section 1535, of the Vermont Statutes Annotated.
  
- I. In the event that no one purchases the property at tax sale, or if, in the judgement of the delinquent tax collector, proceeding with the tax sale is inadvisable, the delinquent tax collector shall collect the delinquent taxes using any or all of the methods permitted by law.

Dated at Town of Weathersfield, Windsor County, State of Vermont, this twenty-first day of December, 2001.

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Laurence J. Melen  
Collector of Delinquent Taxes