

DELINQUENT TAX COLLECTION POLICY

The purpose of this policy is to establish clear guidelines so that all delinquent taxpayers will be treated fairly and will know what to expect from the Town.

- A. As soon as the warrant has been received, the collector of delinquent taxes will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
- B. **Only payment arrangements that will pay the bill in full before the due date of next year's tax bill will be accepted.** Special circumstances will be considered.
- C. Partial payments will be applied proportionally between the outstanding tax, interest and penalty payments due.
- D. **If the amount due is less than \$500** and no satisfactory payment arrangements have been made, or if the prior payment agreement has not been met, the tax collector can file a complaint with small claims court.
- E. **If the amount due is \$500 or more** and no satisfactory payment arrangements have been made, or if the prior agreement has not been met, the tax collector can 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:
 - a) The collector will 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.
 - b) If the deadline date has passed and full payment has not been received, the collector will proceed with a tax sale according to the procedures specified in 32 V.S.A. Section 5252.
 - c) Costs of preparing and conducting the sale, including legal fees up to a maximum of 15% of the amount of the delinquent tax, will be charged to the delinquent taxpayer.
- F. Each taxpayer has a right to apply for abatement of property taxes based on any on the grounds listed in 24 V.S.A. Section 1535.
- G. In the event that no one purchases the property at tax sale, or, if in the judgment of the tax collector, proceeding with the tax sale is inadvisable, the tax collector shall collect the delinquent taxes using any and all methods permitted by law.
- H. Any person who owes delinquent property taxes to Moretown is not eligible to bid on work to be performed for, and to be paid for by the Town.

Craig Eilers
Collector of Delinquent Taxes – Town of Moretown, Vermont