

TOWN OF READSBORO, VERMONT
POLICY FOR THE COLLECTION OF DELINQUENT TAXES & UTILITIES

The purpose of this policy is to establish clear guidelines so that all delinquent taxpayers and utility users will be treated fairly and will know what to expect during the collection process.

- A. As soon as the warrant has been received, and with each installment date thereafter, the delinquent tax collector will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed. The delinquent tax collector at his/her discretion may send out additional selective notices between each installment date.
- B. The process of collecting delinquent taxes may begin 60 days after the date of delinquency.
- C. Only payment arrangements that will pay the delinquent bill in full before the final due date (currently May 10th) of next year's bill will be accepted. A signed Delinquent Tax Agreement will need to be filed with payment arrangements.
- D. Payment arrangements must be in writing and acknowledged by both parties.
- E. Partial payments received will be applied first to the interest portion of the amount due and the remainder will be divided proportionally between the principal amount of the tax, 8% penalty, interest and any other costs that may be allowed.
- F. If the amount due has not been paid in full or no satisfactory payment arrangements have been made within 60 days of the delinquent date, or if there is non-compliance with a prior agreement, the delinquent tax collector may begin any methods provided by law, including but not limited to a tax sale of the property, in order to collect the tax, penalty, interest, fees and any other costs that may be allowed.
- G. Each taxpayer has a right to apply for abatement of property taxes, utility assessments and/or interest and penalties based on any of the grounds listed in 24V.S.A. § 1535.
- H. If the total amount due on any delinquent tax billing is less than one dollar (\$1.00) the Town reserves the right to abate this amount.
- I. Any delinquent tax bill that, as of the date of this approved policy, is delinquent for only one (1) tax year may be collected by any method allowed by law.
- J. Any payments received by the Town will be applied to the delinquent tax unless otherwise specified by the taxpayer in writing.
- K. The Delinquent Tax Collector in consultation with the Selectboard shall identify all parcels slated for tax sale. Any other delinquent tax collection processes shall be approved by the Selectboard.

WATER/SEWER DELINQUENCIES

- A. Delinquent water and/or sewer charges create liens against the property and can be collected in the same manner as delinquent property taxes. 24 V.S.A. §§ 3504, 3612, 3306, 3408. This means that the delinquent tax collector may use any of the collection methods available to collect these delinquencies.
- B. Water and/or sewer charges that exceed \$1,000.00 Total Due and/or have a year delinquency and have not been collected by the Town Utility Clerk using approved utility collection methods may be turned over to the Delinquent Tax Collector for collection by any method provided by law including but not limited to tax sale.

Teddy W. Hopkins
Collector of Delinquent Taxes
Town of Readsboro Vermont