

# Delinquent Tax Collector, Town of Guilford

236 School Road, Guilford, Vermont 05301

802 - 254 - 6857

## POLICY FOR COLLECTION OF DELINQUENT TAXES

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.

A. **As soon as the warrant to collect delinquent taxes has been received**, and each month afterwards, the tax collector will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.

B. **The delinquent tax collector is available** by appointment to discuss and formalize a payment agreement. The payment agreement will be put in writing and signed by the tax collector and the delinquent taxpayer. This a legal document, and will be paid in full within 1 year.

C. **Payment terms** must be approved by the delinquent tax collector and payment will be made in full by the due date approved by the delinquent tax collector.

1. The delinquent tax collector will not waive penalty & interest on late payments.
2. If no agreement for payment of delinquent taxes has been made within 30 days of first notice to the taxpayer, mortgage holders and lien holders will be notified.
3. Partial payments 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 and the 8% fee.
4. Receipts will be given to each taxpayer that pays in person at the Town Office, stamped with date of payment, amount of payment and initials of receiver. Receipts for mailed in payments will be sent to taxpayers upon request.

D. **Failure to make arrangements for payment of delinquent taxes will result in further action. If an agreement has not been reached, or an established agreement has not been met, then the following actions can be taken:**

1. If the amount due is less than \$1,500 and no satisfactory payment arrangements have been made, or if the prior payment agreement has not been met, the tax collector will file a complaint with **small claims court**.
2. If the amount due is \$1,501 or more and no satisfactory payment arrangements have been made, or if the prior agreement has not been met, the tax collector will 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. § 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.

E. **Each taxpayer has a right to apply for abatement** of property taxes based on any of the grounds listed in 24 V.S.A. § 1535.

F. If no one purchases the property at tax sale, or if, in the judgment of the tax collector, proceeding with the tax sale in inadvisable, the tax collector shall collect the delinquent taxes using any or all of the methods permitted by law.

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Penny Marine  
Delinquent Tax Collector