

DELINQUENT TAX COLLECTION POLICY

TOWN OF WESTON, VERMONT

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 has been received, and each month thereafter, the collector of delinquent taxes will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
- B. Payment arrangements that will pay the full amount due before the due date of the next year's bill are required, because any properties delinquent for two (2) years will be forwarded to an attorney for tax sale for the entire amount due. However; if circumstances necessitate, an extension may be considered. With an extension, payment arrangements must pay the delinquency by the second anniversary of the tax bill due date or the property will be forwarded to an attorney for tax sale for the entire amount due.
- C. Partial payments will be applied proportionally to the principal amount of the tax, interest, and penalty. Interest will continue to accrue at 1% per month on the unpaid principal for the first 3 months and 1.5% thereafter until the delinquency is satisfied.
- D. If the amount due is \$1,000 or more and no satisfactory payment arrangements have not been made, or if the prior agreement has not been kept, the attorney for the collector of delinquent taxes 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:
 1. The attorney for the collector of delinquent taxes 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.
 2. If the deadline date has passed and full payment has not been received, the attorney for the collector will proceed with a tax sale according to the procedures specified in 32 V.S.A. § 5252.
 3. 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.

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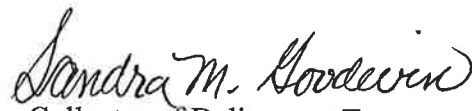
Payments arrangements must pay the delinquency by the second anniversary of the tax bill due date, because beginning on the tax due date of 2009, any properties delinquent for two (2) years will be forwarded to an attorney for tax sale for the entire amount delinquent.

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- 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. Requests for abatement should be addressed to the Board of Abatement, in care of the Town Clerk, PO Box 98, Weston, VT 05161.

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


Collector of Delinquent Taxes
Town of Weston

Effective: July 1, 2009
Amended: October 26, 2009
Amended: January 7, 2013

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