

TOWN OF FAYSTON
DELINQUENT TAX COLLECTION POLICY

- A. 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.
- B. Property taxes are due and payable to the Treasurer/Tax Collector on or before November 1st of each year.
- C. Payments postmarked by the United States Postal Service on or before November 1st are accepted.
- D. After November 1st, the Treasurer/Tax Collector will give the Delinquent Tax Collector (DTC) a list (Warrant) of all delinquent property taxes. The DTC will collect all delinquent taxes.
- E. As soon as the Warrant has been prepared, the DTC will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed. Taxpayers who can not pay the bill in full should call the DTC immediately to set up a payment plan.
- F. The DTC will accept payment arrangements provided that a signed agreement is entered into before December 15th. The payment plan must be sufficient to pay the balance before the next year's tax bill is due. **If no satisfactory payment arrangements have been made by December 15th, or if the prior arrangement has not been met, the balance must be paid in full by March 15th.**
- G. Partial payments will be applied first to the interest portion of the amount due (1%/month first three months and 1.5%/month thereafter), and the remainder will be divided proportionally between the principal amount of the tax and the 8% penalty.
- H. After March 15th the DTC will hire an attorney to 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 taxpayer and all mortgage and lien holders will be notified 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 has passed and full payment has not been received, the attorney 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, will be charged to the delinquent taxpayer.
- I. Each taxpayer has the right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. § 1535 (see following).

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

This policy has been reviewed by the Board of Selectmen for comment on February 13, 2012 and adopted by the DTC on February 13, 2012.



Delinquent Tax Collector
February 13, 2012