

## Town of Westminster, Vermont

### DELINQUENT TAX COLLECTION PROCEDURE - Revised February 10, 2003 Revised October 01, 2003

#### I. PURPOSE

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.

#### II. DELINQUENT TAX NOTICES - FIRST NOTICE

Within 30 days of the day the warrant is received, the delinquent tax collector will send a notice to each delinquent taxpayer indicating the amount of taxes penalty and interest owed.

Elements of the Notice - If only one year of taxes are due

If the delinquent taxpayer owes only one year of delinquent taxes then the notice shall include:

- The name and address of the delinquent taxpayer
- A description of the property against which taxes are assessed
- The amount of principal, interest, and penalty due
- An explanation of the process by which interest accrues
- A summary of payment options
- The delinquent tax collector's office hours and telephone number
- The taxpayers right to apply for abatement

Elements of the Notice - If more than one year of taxes are due

If the delinquent taxpayer has more than one year of delinquent taxes due, and if the taxpayer has not made payment arrangements, then the notice shall include all of the information listed above plus the following statement:

*The Town of Westminster will initiate tax sale proceedings (60) sixty days from the date on this letter. In order to avoid such proceedings, you must either pay in full the amount due or make arrangements to pay the full amount due within one year. If this office initiates tax sale proceedings, you will be required to pay all costs of collection, in addition to the amount set forth above.*

#### III. Payments

- Payments will be accepted by the delinquent tax collector or his designee.
- Partial payments are accepted.

- Partial payments will be applied first to the interest portion of the amount due, with the remainder being divided proportionately between the principle and penalty due.
- Delinquent taxpayers may enter into payment agreements, but the terms of such agreements must be such that the delinquent amount is paid within one year.

#### IV. TAX SALE PROCEDURES

All tax sales shall be conducted consistent with the procedures of 32 VSA Section 5252. The Town shall accept only cash, money orders, cashier checks and certified checks toward the purchase of property purchased at tax sale.

#### V. RIGHT TO ABATE

Nothing in this policy shall infringe on a taxpayer's right to apply for tax abatement based on the grounds listed in 24 VSA Section 1535.

#### VI. PROPERTY NOT PURCHASED AT TAX SALE

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

#### VII. REDEMPTION OF PROPERTY

Property purchased at tax sale may be redeemed according to the provisions of the relevant State statutes. The Town shall accept only cash, money orders and cashiers checks toward the redemption of property purchased at tax sale.