

Proposed Policy

**DELINQUENT TAX POLICY
TOWN OF MONTGOMERY, VERMONT**

1. All delinquent taxes must be remitted to the Collector of Delinquent Taxes.
2. As soon as the warrant 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 that are due.
3. Should a taxpayer have a genuine hardship, contact the delinquent tax collector to set up a payment plan. No such plan will be accepted that does not pay the bill in full by September 1st, of the following tax year.
4. Partial payments will be applied first to the interest portion of the amount due, and the remainder will be divided proportionately between the principal amount of the tax and the 8% collection fee.
5. Postmarks and post-dated checks will not be accepted as date of payment. Payment will be credited on the date received by the tax collector and there will be a \$25.00 charge for any check returned because of insufficient funds.
6. If taxes remain unpaid 30 days after the second installment date as shown on the tax bill, tax sale proceedings will commence as provided in 32 V.S.A. § 133 to collect taxes, fees, interest, and costs as accumulated.
7. If it is necessary to proceed with a tax sale:
 - a. The collector will notify the taxpayer of the tax sale decision, the date which full payment must be received, and the costs to expect once the sale begin.
 - b. The collector will also notify all mortgage holders, lessees and lien holders of imminent tax sales.
 - c. Once the deadline date has expired and full payment has not been received, the Collector will proceed with the tax sale according to the procedures specified in 32 V.S.A. § 5252.
 - d. Costs of preparing and conducting the tax sale, including legal fees up to a maximum of 15% of the amount of the delinquent taxes, will be charged to the delinquent taxpayer.

Anita L. Woodward
Collector of Delinquent Taxes
Town of Montgomery, Vermont