

TOWN OF ST. JOHNSBURY

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Police 802-748-2314
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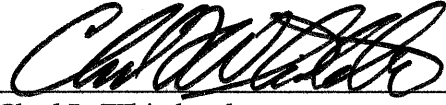
Policy for the Collection of Delinquent Taxes May 2, 2016

The purpose of this policy is to establish clear guidelines under which all delinquent tax payers will be treated equally and have unambiguous expectations with regard to the delinquent tax collection process. The Delinquent Tax Collector has the right to alter these policies in rare and specific situations to advance the overall objectives of the Town of St. Johnsbury.

1. As soon as the warrant has been received, and each month thereafter, the delinquent tax collector (DTC) will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
2. Only payment arrangements that will pay all past years' tax bills in full before the due date of the next tax bill will be accepted. Delinquent tax payers can pay off multiple years' uncollected taxes in such arrangement, providing that all taxes are paid before the next tax bill. All arrangements must include the first payment upon execution.
3. Any property owner that has defaulted on their payment agreement in the past without written approval from the DTC shall be ineligible for future payment agreements and the DTC shall proceed with action in accordance with items 6&7 below.
4. Mortgage holders and lien holders will be notified of delinquent taxes 30 days after the first notice has been sent to the taxpayer and again prior to Tax Sale.
5. Any partial payments will be applied first to the interest portion of the total amount due, and the remainder will be divided proportionally between the principal amount of the tax due and the 8% penalty.
6. If the amount due is less than \$500 and no satisfactory payment arrangements have been made in one month, or if prior payment agreement has not been met, the DTC may file a complaint with Small Claims Court.
7. If the amount due is \$500 or more and no satisfactory payment arrangements have been made, or if prior payment agreement has not been met and taxes are due the DTC shall take the following actions to begin the process of conducting a Tax Sale on the property, or as much of the property as is necessary to pay the tax, plus costs and fees:
 - a. The DTC will notify the tax payer and all mortgage and lien holders of the Tax Sale decision, the date by which full payment must be received, and the cost to expect once the sale process begins.
 - b. If the deadline has passed and full payment has not been received, the DTC will proceed with a Tax Sale in accordance with the procedures specified in 32 V.S. A. 5252.
 - c. Costs of preparing for and conducting the sale, including legal fees to the maximum of 15% of the amount of the delinquent taxes, will be charged to the delinquent tax payer.

8. Each tax payer has the right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. 1535.
9. In the event that property is not purchased in Tax Sale, the DTC shall collect the delinquent taxes using any or all means permitted by law

Adopted this 2 day of May, 2016



Chad L. Whitehead
Delinquent Tax Collector/ Town Manager
Town of St Johnsbury, VT