

TOWN OF DUXBURY DELINQUENT TAX COLLECTION POLICY

- A. **Purpose:** The purpose of this policy is to establish clear delinquent tax collection guidelines to ensure that all delinquent property taxpayers understand the process for delinquent tax collection.
- B. **Delinquent Tax Warrant:** Within 15 days following the final tax installment payment date, a Delinquent Tax Warrant shall be issued by the Town Treasurer and delivered to the Delinquent Tax Collector.
- C. **Delinquent Tax Notice:** Upon receipt of a Delinquent Tax Warrant, the Delinquent Tax Collector will mail a Delinquent Tax Notice to each property taxpayer listed on the Warrant. The Notice shall state the amount(s) due from the taxpayer as set forth on the Warrant together with the voted on one-time penalty and monthly interest accrued as of the date of the Notice. Delinquent Tax Notices may continue to be mailed to the property taxpayer until the delinquent taxes, penalty and interest are paid.
- D. **Delinquent Tax Communication:** Property taxpayers who cannot pay the amount specified in the Delinquent Tax Notice should contact the Delinquent Tax Collector immediately to discuss a repayment plan.
- a. It is the responsibility of the taxpayer to ensure that the Town of Duxbury has the correct mailing address for tax bills, notice of taxes due, etc. Failure to receive a tax bill or late notices does not relieve the taxpayer of responsibility to pay the taxes when due and payable nor does it relieve the addition of penalties and interest.
- E. **Delinquent Tax Payment Agreement:** If a delinquent property taxpayer wishes to make a repayment agreement, he/she must sign and submit a Delinquent Tax Payment Agreement no later than December 15th. All payment arrangements require that the full amount due, including penalties and accrued interest, must be paid before the due date of the next year's tax bill.

If a payment arrangement is not agreed to by the Delinquent Tax Collector, the Delinquent Tax Collector may proceed to collect the delinquent taxes, penalty, accrued interest and related expenses as permitted by statute, including filing a complaint in small claims court.

Previous Delinquent Tax Payment Agreements will be honored, and circumstantial 24-month extensions will be considered, reviewed and approved by the delinquent tax collector. ***If payment arrangements have not been agreed upon by December 15th, or if a prior payment arrangement has not been met, the balance must be paid in full by April 15th.***

- F. If the DTC determines to initiate a tax sale, those accounts with balances greater than \$1,000 for which no payment arrangement has been made and those where a prior payment arrangement has not been met, shall be included in the tax sale. :
- a. The Town's attorney will notify the taxpayer and all other necessary parties of the pending tax sale, the date and time of the sale, and the total payment necessary to avoid tax sale.

- b. For those delinquent taxpayers for whom full payment is not made, the Town's attorney will proceed with a tax sale according to the procedures specified by law.
 - c. All costs to the Town of Duxbury associated with preparing and conducting the sale, including legal fees, will be charged to the delinquent property taxpayer subject to any applicable statutory limitations.
 - d. Once the tax sale procedure has been initiated, payment must be made by cash, money order, bank, treasurer or certified check. Personal checks will not be accepted. Partial payments of delinquent taxes and related penalty, interest and costs will not stop the tax sale proceedings. Payment arrangements will not be accepted after commencement of the tax sale process. Call the tax sale attorney before sending final payment to insure the correct amount.
- G. Every property taxpayer has the right to apply for abatement of property taxes based on grounds listed in 24 V.S.A. §1535.
- H. Returned checks plus a \$25.00 fee will be charged to the property taxpayer and he/she forfeits the privilege of using personal checks to make property tax payments. Cashier's checks and/or money orders will be required for future tax payments.

Collector of Delinquent Taxes
Town of Duxbury

Rachel M. Bridue