

Tax Sale Policy
Town of Berlin, Vermont

The tax sale policy for the Town of Berlin is advisory in nature and the failure to follow one or more of the steps in the policy does not invalidate a tax sale.

Purpose:

This policy is to serve as a guide to the Delinquent Tax Collector and the Selectboard for the tax sale process. The Selectboard may authorize the Town Administrator to bid on behalf of the town when it decides it would be in the best interest of the town to do so in the event that there are no other bids on the parcel and the following apply:

1. This is a property that the town may wish to acquire for town purposes.
2. It would be more efficient for the town to sell after the redemption period to avoid the necessity of further tax sale action.

There is no requirement that the Selectboard authorize a bid on any property, each will be considered on its merits.

Procedure:

The delinquent tax collector will provide a list of properties subject to tax sale due to delinquent property taxes, water, sewer bills or both. The Selectboard will review to determine if there is any reason not to pursue a tax sale on any of the properties on the list and will so advise the Delinquent Tax Collector. Following this recommendation, the delinquent tax collector will proceed with the tax sale pursuant to V.S.A. 32 §5252. The delinquent tax collector will forward all the information to Town Attorney to continue the process. All legal fees incurred that are allowable by statute will be added to the total due from the tax payer. After review from the Town Attorney, a date will be set for the tax sale. After which, the Board will be given a description of the properties in question, the amount of any delinquencies and the total legal costs incurred for each to date.

The delinquent tax collector will provide to the Selectboard at the Board meeting immediately prior to the tax sale, or if less than one week, at the Selectboard meeting prior to that, the following items:

- A copy of the tax sale notice
- The minimum acceptable bid to include outstanding taxes, interest, penalties, legal costs for attorneys, notices, advertising and certified mail.
- A full description of the property to include a full description of the land and buildings if applicable.
- A copy of the lister's card on the property.

Should the Board agree for further review, a site visit will be scheduled prior to the tax sale attended by Board members, the Town Administrator and the Town Treasurer.

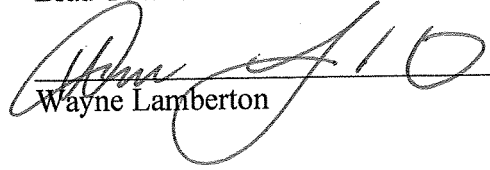
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This policy adopted on this 2nd day of May, 2016



Ture Nelson

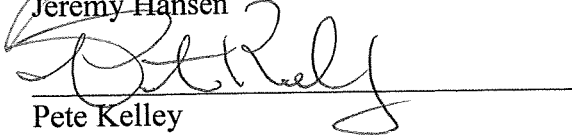
Brad Towne



Wayne Lambertson



Jeremy Hansen



Pete Kelley

Selectboard of Berlin