

§ 57
TOWN OF BERLIN
DELINQUENT TAX COLLECTION POLICY

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.

Delinquent taxes represent a superior lien upon your property and remain in effect until the delinquent tax, penalty and interest are paid in full.

Notices: The *initial notice* to taxpayers who are delinquent in paying their taxes will be mailed by the Collector of Delinquent Taxes within Ten days after the Due Date of Unpaid Taxes . This initial notice will include delinquent tax, assessed penalty and accrued interest. Statements will be sent each month until taxes are paid in full.

Penalty: A penalty of eight percent (8%) will be assessed on each late installment, as voted at the Annual Town Meeting.

Interest: On or about the sixteenth (16th) day of each month or any part of a month, interest will be assessed at the rate of one percent (1%) on all delinquent taxes.

Payment Arrangements and Partial Payments: Partial payments will be accepted only if the taxpayer has submitted a payment agreement in writing and the agreement is dated and signed by each taxpayer, and is received and accepted by the Collector of Delinquent Taxes.

Each taxpayer will receive a receipt for every payment upon request. If a payment is returned to the Collector of Delinquent Taxes due to insufficient funds, the taxpayer will be charged the cost of the return and may lose their privilege to submit payment by personal check. Postdated checks will not be accepted.

Allocation of Partial Payments: Each partial payment will be applied first to the outstanding accrued interest. The remainder of the partial payment will be proportionately applied to the tax and penalty or pursuant to V.S.A. 32 §4647.

Taxes less than \$2,500: If the amount is less than \$2,500 and no satisfactory payment arrangements have been made within one month of demand, or if the prior payment agreement has not been met, the tax collector may file a complaint with Small Claims.

Further Tax Collection: If satisfactory payment arrangements have not been made in one month, or if the prior agreement has not been met, the Tax Collector may begin the following actions to conduct a tax sale of the property or as much of the property as is necessary to pay the tax, plus costs and fees:


1. The collector will notify the taxpayer and mortgage and lien holders of the tax sale decision, the date by which full payment must be received, and the costs to expect once the sale process begins.
2. If the deadline date has passed and full payment has not been received, the Collector will proceed with a tax sale according to the procedures specified in 32 V.S.A. § 5252.
3. Costs of preparing and conducting the sale, including legal fees up to a maximum of 15% of the amount of the delinquent tax, will be charged to the delinquent taxpayer.

In the event that no one purchases the property at tax sale, or, if in the judgment of the Collector of Delinquent Taxes, proceeding with the tax sale is inadvisable, the tax collector shall collect the delinquent taxes by use of any and all means permitted by law.

If no satisfactory payment arrangements have been made in one month or the prior payment agreement has not been met, the Collector of Delinquent Taxes may alternatively file a complaint with the Washington County Small Claims Court or Washington Superior Court.

Abatement of Taxes: Each taxpayer has a right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. §1535.

Delinquent Tax Policy
Adopted on October 17, 2016



Ture Nelson

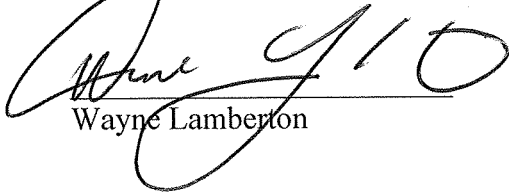
Jeremy Hansen



Pete Kelley



Brad Towne



Wayne Lamberton