



Town of Bolton  
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### POLICY FOR COLLECTION OF DELINQUENT TAXES

**The purpose of this policy is to establish clear guidelines so that all delinquent taxpayers shall be treated fairly and shall know what to expect. 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.**


- A. As soon as the warrant to collect delinquent taxes has been received, and each month afterwards, the Delinquent Tax Collector shall send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
- B. Mortgage and lien holders will be notified of the delinquent taxes 30 days after the first notice has been sent to the taxpayer and again prior to a tax sale.
- C. The delinquent tax collector is available by appointment to discuss and formalize a payment agreement, and only payment arrangements that will pay the bill in full before the due date of next year's tax bill will be accepted. The payment agreement shall be put in writing and signed by the Delinquent Tax Collector and the delinquent taxpayer.
  1. The Delinquent Tax Collector shall not waive penalty & interest on late payments.
  2. Partial payments shall be applied first to the interest portion of the amount due, and the remainder shall be divided proportionally between the principal amount of the tax and the 8% fee.
  3. Receipts shall be given to each taxpayer that pays in person at the Town Office with the date of payment, amount of payment and initials of receiver. Receipts for mailed in payments shall be sent to taxpayers upon request.

**Failure to make arrangements for payment of delinquent taxes shall result in further action. If an agreement has not been reached, or an established agreement has not been met, then the following actions can be taken:**

- D. If the amount due is less than \$500 and no satisfactory payment arrangements have been made in one month after the first notice has been sent to taxpayers, or if the prior payment agreement has not been met, the Delinquent Tax Collector may file a complaint with **small claims court**.
- E. If the amount due is \$500 or more and no satisfactory payment arrangements have been made in one month after the first notice has been sent to taxpayers, or if the prior agreement has not been met, the Delinquent Tax Collector shall 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 Town Attorney shall notify the taxpayer and all 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 Town Attorney and Delinquent Tax Collector, shall 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, shall be charged to the delinquent taxpayer.
- F. If no one purchases the property at tax sale, or if, in the judgment of the Delinquent Tax Collector, proceeding with the tax sale is inadvisable, the Delinquent Tax Collector shall collect the delinquent taxes using any or all of the methods permitted by law.

The foregoing Policy is hereby adopted by the Delinquent Tax Collector and the Select Board of the Town of Bolton, Vermont, this 4<sup>th</sup> day of February, 2019 and is effective as of this date until amended or repealed.


  
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Amy Grover - Delinquent Tax Collector

*Select Board:*

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Mica Cassara, Chair

  
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Tony Barbagallo

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John Choate

  
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Wendy Hoffman

  
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Sharon Murray, Vice Chair