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Appendix A

SCHEDULE FOR COLLECTOR OF DELINQUENT TAXES

After town meeting and before the tax due date:

1. Meet with the selectboard to discuss bonding, payment arrangements, expenses and delinquent tax collection policy.
2. Be sure that you have a supply of receipts (which must be in triplicate) and information sheets that explain your policies, procedures and how you may be contacted. Consider asking your treasurer to include your collection policy with the town's current tax bills.

Once the warrant is received:

1. Endorse and date the receipt of the warrant and the tax bill.
2. Make up bills and send them out with information sheets, including the fact that the taxpayer is entitled to request tax abatement. Mail these first class or certified mail with *Forwarding and Address Correction* marked on the envelope.

In the ten-day period following the first notice:

1. Be sure that the list of delinquent taxpayers is available at the town clerk's office so that it will be consulted during a title search.
2. Set up a file for each taxpayer:
 - a. Verify the address.
 - b. Ascertain the phone number.
 - c. Find out if there are mortgage or lien holders by doing a title search in the town clerk's office.
 - d. Determine if there are any other owners who might be contacted.
 - e. Set up records for calculating interest and recording payments.
 - f. If the amount of taxes due is great, or if you believe that the taxpayer may file for bankruptcy, record a lien in the land records.

After the ten-day notice expires:

1. Contact the owner again. Try to get a commitment for full payment. Be sure that the owner understands how the interest is accumulating, what payment arrangements you would accept, that he or she has a right to request tax abatement, and what actions you will take.
2. If no arrangements are accepted, contact the mortgage holders. They will often pay the bill.
3. If the overdue tax is on personal property, ask the selectboard for authorization to place a lien on the property so that it cannot be sold.

Appendix A
SCHEDULE FOR COLLECTOR OF DELINQUENT TAXES

4. Maintain contact with each delinquent taxpayer, by phone or by letter, each month. Document the date, manner of contact (phone, letter, fax, etc.), and the substance of the contact. **Keep copies!**
5. Submit any payments you have received to the treasurer every two months, or according to the arrangements you have made.
6. Keep all files current and date all communications and transactions.

Appendix B

SAMPLE POLICY FOR COLLECTION OF DELINQUENT TAXES

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.

- A. As soon as the warrant has been received, and each month afterwards, the tax collector will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
- B. Only payment arrangements that will pay the bill in full before the due date of next year's bill will be accepted.
- C. If the tax on personal property is not paid in full within 10 days of the notice, the tax collector will seek the authorization of the selectboard to place a lien on the property.
- D. Mortgage holders 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 tax sale.
- E. Partial payments will be applied first to the interest portion of the amount due, and the remainder will be divided proportionally between the principal amount of the tax and the 8% fee.
- F. If the amount due is less than \$500 and no satisfactory payment arrangements have been made in one month, or if the prior payment agreement has not been met, the tax collector will file a complaint with small claims court.
- G. If the amount due is \$500 or more and no satisfactory payment arrangements have been made in one month, or if the prior agreement has not been met, the tax collector will 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 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 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.
- H. 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.
- I. If no one purchases the property at tax sale, or if, in the judgment of the tax collector, proceeding with the tax sale is inadvisable, the tax collector shall collect the delinquent taxes using any or all of the methods permitted by law.

Collector of Delinquent Taxes

Town of _____

Appendix C
ANNUAL REPORT OF COLLECTOR OF DELINQUENT TAXES

STATEMENT OF DELINQUENT TAXES

December 31, _____

Real Estate and Personal Property

<u>YEAR</u>	<u>RECEIVED FOR COLLECTION</u>	<u>COLLECTIONS</u>	<u>ABATEMENTS</u>	<u>12/31/____ BALANCE</u>
1997	61.95			61.95
1998	51.35			51.35
1999	56.75			56.75
2000				
2001	222.40	184.80		37.60
2002	545.51			545.51
2003	2,843.66	2,087.22		756.44
2004	5,440.88	2,259.00	313.75	2,868.13
2005	17,462.97	11,041.54	436.00	5,985.43
2006	77,975.22	55,951.38		22,023.84
2007	<u>134,064.64</u>	<u>40,090.99</u>		<u>94,364.15</u>
	\$238,725.33	\$111,224.43	\$749.75	\$126,751.15
Total Collections.....			\$111,224.43	
Interest.....			<u>8,160.68</u>	
Remitted to Treasurer			\$119,385.11	

Appendix D

SAMPLE PARTIAL PAYMENT RUNNING BALANCE

Klondike, Webster
240 Rambling Court West
Flotsam, VT 05880

Tax Account # 358571 (1997) Real Estate Tax
 Property: Flotsam Center, Lot and House

Initial Tax	969.60	became delinquent November 21, 2007
Initial Penalty	77.57	calculated as 8% of the Initial Tax
Tax Balance	0.00	
Penalty Balance	0.00	Tax Paid 969.60
Interest Balance	0.00	Penalty Paid 77.57
Collection Costs	0.00	Interest Paid 100.87
Payments Made	1148.04	
Current Balance	0.00	

<u>Date</u>	<u>Description</u>	<u>By</u>	<u>Costs</u>	<u>Balance</u>	<u>Interest</u>	<u>Balance</u>	<u>Tax</u>	<u>Balance</u>	<u>Fee</u>	<u>Balance</u>	<u>Amount</u>	<u>Balance</u>
4/23/06	New Account Added*	BTA		0.00	38.80	38.80	969.60	969.60	77.57	77.57	1085.97	1085.97
4/26/06	Interest for March			0.00	9.70	48.50		969.60		77.57	9.70	1095.67
4/26/06	Interest for April			0.00	9.70	58.20		969.60		77.57	9.70	1105.37
5/21/06	Interest for May			0.00	9.70	67.90		969.60		77.57	9.70	1115.07
6/21/06	Interest for June			0.00	9.70	77.60		969.60		77.57	9.70	1124.77
7/09/06	Payment	LPG		0.00	-77.60	0.00	-391.11	578.49	-31.29	46.28	-500.00	624.77
7/20/06	Interest for July			0.00	5.78	5.78		578.49		46.28	5.78	630.55
8/20/06	Interest for August			0.00	5.78	11.56		578.49		46.28	5.78	636.33
8/22/06	Interest for September			0.00	5.78	17.34		578.49		46.28	5.78	642.11
10/21/06	Interest for October			0.00	5.78	23.12		578.49		46.28	5.78	647.89
11/19/06	Payment	LPG		0.00	-23.12	0.00	-573.14	5.35	-45.85	0.43	-642.11	5.78
12/01/06	Interest for November			0.00	0.05	0.05		5.35		0.43	0.05	5.83
12/28/06	Interest for December			0.00	0.05	0.10		5.35		0.43	0.05	5.88
1/20/07	Interest for January			0.00	0.05	0.15		5.35		0.43	0.05	5.93
1/21/07	Payment	BTA		0.00	-0.15	0.00	-5.35	0.00	-0.43	0.00	-5.93	0.00

* on 4/23/06

Appendix E

SAMPLE RECORD OF ACCOUNTS

Lamberski, Noah
82 Varmint Highway North
Kettering, VT 05882

Tax Account # 585713 (1997) Real Estate Tax
 Property: MPTP #32, 41 Maple Product Hill

Initial Tax	352.92	became delinquent November 20, 1997	
Initial Penalty	28.23	calculated as 8% of the Initial Tax	
Tax Balance	352.92		
Penalty Balance	28.23	Tax Paid	0.00
Interest Balance	98.84	Penalty Paid	0.00
Collection Costs	0.00	Interest Paid	0.00
Payments Made	0.00		
Current Balance	479.99		

<u>Date</u>	<u>Description</u>	<u>By</u>	<u>Costs</u>	<u>Interest</u>	<u>Tax</u>	<u>Fee</u>	<u>Amount</u>	<u>Balance</u>
4/23/06	New Account Added 4/23/06	BTA		56.48	352.92	28.23	437.63	437.63
4/26/06	Interest for March			3.53			3.53	441.16
4/26/06	Interest for April			3.53			3.53	444.69
5/21/06	Interest for May			3.53			3.53	448.22
6/21/06	Interest for June			3.53			3.53	451.75
7/20/06	Interest for July			3.53			3.53	455.28
8/20/06	Interest for August			3.53			3.53	458.81
8/22/06	Interest for September			3.53			3.53	462.34
10/21/06	Interest for October			3.53			3.53	465.87
12/01/06	Interest for November			3.53			3.53	469.40
12/28/06	Interest for December			3.53			3.53	472.93
1/20/07	Interest for January			3.53			3.53	476.46
2/22/07	Interest for February			3.53			3.53	479.99

Appendix F
SAMPLE TAXPAYER ACCOUNT SUMMARY

Messerschmidt, Hannah
89 Waikiki Boulevard
Flotsam, VT 05880

Year and Tax Type Account or Lot No.	2004 RE 210175	2005 RE 210175	2006 RE 210175	2007 RE 210175	TOTALS
Initial Tax	236.58	530.37	575.19	794.88	2137.02
Initial Penalty	18.93	42.43	46.02	63.59	170.97
Interest	109.02	121.66	86.25	23.85	340.78
TOTAL	364.53	694.46	707.46	882.32	2648.77
Payment: Tax	-236.58	-35.94	0.00	0.00	-272.52
Payment: Penalty	-18.93	-2.87	0.00	0.00	-21.80
Payment: Interest	-109.02	121.66	0.00	0.00	-230.68
Adjustments	0.00	0.00	0.00	0.00	0.00
Abatements	0.00	0.00	0.00	0.00	0.00
TOTAL	-364.53	-160.47	0.00	0.00	-525.00
Balance: Tax	0.00	494.43	575.19	794.88	1864.50
Balance: Penalty	0.00	39.56	46.02	63.59	149.17
Balance: Interest	0.00	0.00	86.25	23.85	110.10
TOTAL	0.00	533.99	707.46	882.32	2123.77

Appendix G
SAMPLE FIRST LETTER TO DELINQUENT TAXPAYER

Initial Notice of Delinquent Taxes

Office of the Collector of Delinquent Taxes
Town of _____

____ [Date] _____

____ [Delinquent Taxpayer] _____

____ [street address] _____

____ [city, state, zip] _____

Dear _____:

I have been directed by the Town to collect the taxes which were due at the Town Office on ____ [date] _____. The taxes on your property, described as _____, have become delinquent and the amount due now includes an 8% fee as authorized by the Vermont Statutes, and interest which the Town charges at the rate of ____% per month or any part of a month.

Your bill is presently calculated as follows:

Unpaid balance, property tax	_____
Collection fee of 8%	_____
Interest for _____ months	_____
TOTAL DUE	_____

Please pay \$_____ before _____.

I will receive payment by check or money order, payable to the Town, mailed or delivered to the address above. If you would like to meet with me to make a payment, to go over your bill, or to make payment arrangements, please come to the office on _____, or call me at _____ to make an appointment.

I have enclosed a copy of the Town policy on collection of delinquent taxes. Please note that interest will continue to accumulate, and additional collection costs and fees may be added to your bill. If you have any questions, please call me.

You may be able to receive an abatement of your delinquent taxes under 24 V.S.A. § 1535. If you would like to schedule a meeting with the Town of _____ Board of Abatement, please send a request to the Town Clerk at: _____.

Sincerely,

____ [Signature] _____
[Collector of Delinquent Taxes]

Appendix H
SAMPLE DELINQUENT TAX AGREEMENT

TOWN OF _____
DELINQUENT TAX AGREEMENT

[Date]

[Property Owner]

[street address]

[city, state, zip]

Property Location _____

Parcel Number _____

Delinquent Tax Amount	_____	_____	_____
	Principal	Interest	Penalty

The undersigned agrees to pay the delinquent taxes and accrued interest and penalties in accordance with the following schedule:

[Insert terms of agreement, including starting date, date of payments, amount of payments, and so forth.]

It is understood that payments are first applied to interest, then pro-rated between principal and penalties. Interest charges continue to accrue until all taxes are paid in full. Additional payments are acceptable at any time. It is further understood that failure of the taxpayer to abide by the terms of this agreement in any way may result in the property being sold at tax sale or may result in the Town initiating any other remedies allowed by law. This agreement is void if any new taxes become delinquent during the repayment period.

Taxpayer Signature

Date

Town of _____

Date

Appendix I
SAMPLE RECEIPT FOR PARTIAL PAYMENT

Receipt # []

[Town/City], Vermont

[Date]

I have received the sum of [four hundred thirty-five and 38/100 dollars] in partial payment of delinquent taxes assessed against tax account number _____ of [name of taxpayer(s)] as follows:

2007 Real Estate Tax	\$392.17
8% Penalty	31.42
Interest	11.79
Collector's Cost	0.00
TOTAL	\$435.38

[Signature]

[Name]

Collector of Delinquent Taxes

Town of _____

Appendix J
SAMPLE NOTICE OF LIEN

NOTICE OF LIEN ON REAL PROPERTY

NOTICE IS HEREBY GIVEN, pursuant to 32 V.S.A. § 5061 [and charter, etc.], that the [Town/City of] _____ asserts its lien against the real estate of [taxpayer: John Doe and Jane Doe] located at ___[street address]___ in said [Town/City of] _____, County of _____, State of Vermont, and being more particularly described as all and the same lands and premises conveyed to the said [John Doe and Jane Doe] by ___[warranty, quitclaim, etc.]___ Deed of [Mark Jones and Mary Jones], dated _____, and recorded in Volume ___ at Page ___ of the Land Records of the [Town/City of] _____, Vermont.

This lien is hereby asserted for delinquent property taxes in the amount of \$_____, plus interest, penalties, costs and collection fees for the tax year [20_____].

Dated at [Town/City of] _____, Vermont this _____ day of _____, 20____.

[Signature]
Collector of Delinquent Taxes
Town/City of _____

Appendix K
SAMPLE NOTICE OF PERSONAL PROPERTY TAX LIEN

COLLECTOR OF DELINQUENT TAXES
TOWN OF _____

NOTICE OF PERSONAL PROPERTY TAX LIEN

TO: [insert name and address of each person required to be notified, i.e. the taxpayer and any other person having a duly recorded lien on the property].

[You are/Each of you is] hereby notified that the Town/City of _____ in the County of _____, State of Vermont asserts and claims a tax lien upon certain personal property owned by or in the possession of ___[taxpayer(s)]___ of said ___[Town or City]___ at _____ described as follows:

Said lien to secure the payment of the taxes levied or to be levied upon the grand list of said property by the Town (or City) for the year(s) _____.

Dated at _____, Vermont, this ____ day of ___[month, year]___.

Approved

Members of the Selectboard

Collector of Delinquent Taxes

Appendix L
SAMPLE LEVY OF TAX WARRANT

TOWN OF _____
LEVY OF TAX COLLECTOR'S WARRANT

STATE OF VERMONT
_____ COUNTY

By virtue of the original tax warrants lawfully committed to me for the years 20__ and 20__ by the selectboard of the Town of _____, and the delinquent tax bills annexed thereto, I hereby extend and levy my said warrants upon the following property of _____ [name] _____, situated in the Town of _____, and described in the town's land records, Book _____, Page _____.

Dated at _____ in the County of _____ and the State of Vermont this __th day of _____, 20__.

_____ [Name] _____
Collector of Delinquent Taxes
Town of _____

Received for record at the Town of _____ Clerk's office on _____, 20__.
Recorded in Book _____, Page _____ of the Land Records.

Attest, _____, Town Clerk

Appendix M
SAMPLE REQUEST TO TOWN CLERK TO RECORD DOCUMENTS

____ [Date] ____

Town Clerk, Town of _____

Re: [Name of taxpayer]

____ [Location/description of property] ____

Please record the following enclosed documents:

1. A true and attested copy of my warrant from the Town Treasurer for tax years _____ and _____.
2. The tax bills [and water and sewer charges if applicable] committed to me for collection against [taxpayer(s)] , in connection with the property designated above.
3. My Statement of Levy with a description of the lands to be levied upon attached thereto.

After recording those instruments please return the original documents to me. Thank you.

Sincerely,

Collector of Delinquent Taxes

Town of _____

enclosures

Appendix N
SAMPLE LETTER REQUESTING PAYMENT OF SERVICES

____ [Date] ____

Selectboard

Town of _____

____ [street address] ____

____ [city, state, zip] ____

Please approve the payment of \$_____ to _____, Collector of
Delinquent Taxes, for services rendered from ____ [date] ____ to ____ [date] ____.

Thank you.

Sincerely,

Collector of Delinquent Taxes

Appendix O
SAMPLE LETTER TO LANDOWNER WARNING OF TAX SALE

OFFICE OF COLLECTOR OF DELINQUENT TAXES
TOWN OF _____

_____[Date]____

Dear _____[Taxpayer]_____:

In compliance with the Delinquent Tax Collection Policy, I plan to sell the properties for which the [tax year] taxes have not yet been paid.

Enclosed is a description of your property which will be sold, in whole or in part, and a statement itemizing your delinquent tax obligation, including the delinquent taxes, interest, penalties, costs and collection fees that you owe to the Town.

If you have not either paid your bill in full or made satisfactory payment arrangements by [date], I will proceed with the sale. First, the notice will be posted in [places in town] and published once a week, for three successive weeks, in the [newspaper of local distribution] as required by the Statutes. You will be charged for the cost of the publication, and for other expenses of the sale preparation. Note that interest will continue to accumulate at the rate of ___% per month.

If you make arrangements to pay in installments, then your payment will first go to the interest and costs portion of the amount due, and the remainder will be divided proportionately between the principal amount of the tax and the 8% commission.

I will accept checks or money orders, payable to the Town, mailed or delivered to me personally at this address [or other place the collector designates]. If you would like to meet with me to make a payment, to ask questions about your bill, or to make payment arrangements, I will be available at this address on [days], or by telephone at _____.

[If there are mortgages or other liens, mention that a notice has also been sent to the mortgage/lien holders.]

You may be able to receive an abatement of your delinquent taxes under 24 V.S.A. § 1535. If you would like to schedule a meeting with the Town of _____ Board of Abatement, please send a request to the Town Clerk at: _____.

Sincerely,

Collector of Delinquent Taxes

Enclosures: itemized bill and description of property

Appendix P
SAMPLE NOTICE OF TAX SALE TO MORTGAGE/LIEN HOLDER

OFFICE OF COLLECTOR OF DELINQUENT TAXES
TOWN OF _____

[Date]

[Mortgage/lien holder]

[street address]

[city, state, zip]

Re: _____
[Taxpayer name]

Delinquent property taxes on property located/described at: [description, tax lot number, etc.]

Dear Mortgage/Lien Holder:

The property identified on the enclosed Notice of Tax Sale will be sold for taxes due the Town/City of _____ at _____ [place of sale] on _____ [date] at [time (a.m./p.m.)] unless the taxes are paid in advance of said sale date. The land records of the Town/City of _____ indicate that this property is subject to a [mortgage, lien, foreclosure, etc.] held by [holder of mortgage/lien] dated _____, and of record in Volume ____, page ____ of the Town/City of _____ Land Records.

The total amount of taxes, interest, penalties, costs and attorneys fees to date necessary to prevent this tax sale is \$_____. Additional interest will continue to accrue at a rate of ____% per month or part of a month and will be added on [day of month on which interest is added] of each month thereafter. There will also be additional charges for publication of the Notice of Tax Sale as of _____ [date]. If the above amount, plus any additional interest, is paid before [time] a.m./p.m. on _____ [date] (*last day you can stop publication*), we will be able to stop publication and there will be no additional charge for publication.

Sincerely,

Collector of Delinquent Taxes

Appendix Q
SAMPLE NOTICE OF TAX SALE TO PROPERTY OWNER

OFFICE OF COLLECTOR OF DELINQUENT TAXES
TOWN OF _____

[Date]

[Delinquent taxpayer]

[street address]

[city, state, zip]

Re: Tax sale of your property located at: _____.

Dear _____:

We have scheduled a tax sale of the above-mentioned property which you own in the Town/City of _____ for [day, month, year] . You can prevent this tax sale by paying the delinquent taxes, penalties, accrued interest, legal fees and costs before that date. The amounts currently due are as follows:

Principal:	_____
Interest:	_____
Penalty:	_____
Costs:	_____
Legal Fees:	_____
TOTAL:	_____

The above interest amount is for interest through [date] . Additional interest will continue to accrue at a rate of _____% per month or any part of a month.

In addition, we will publish the enclosed Notice of Tax Sale as provided by law. The costs of publication plus any accrued interest will be added to the total listed above.

Sincerely,

Collector of Delinquent Taxes

Town of _____

Appendix R
SAMPLE NOTICE OF TAX SALE, POSTED OR ADVERTISED

NOTICE OF TAX SALE

TOWN OF _____

The resident and nonresident owners, lien holders and mortgagees of lands in the Town of _____ in the County of _____ are hereby notified that the taxes assessed by such town for the years _____ through _____ remain, either in whole or in part, unpaid on the following described lands in such town, to wit:

[Insert description of each of the properties]

1. Land and premises described in the _____ deed from [name] to [name], date _____ and recorded in Book _____ Page _____ of the Land Records of the Town of _____.
2. Land and premises described in the _____ deed from (etc.) ...

So much of such lands will be sold at public auction at _____, a public place in such town, on the _____ day of [month], 20____ at _____ o'clock [a.m./p.m.], as shall be requisite to discharge such taxes with costs and fees, unless previously paid.

Dated at _____, Vermont, this _____ day of [year].

Collector of Delinquent Taxes

Town of _____

Appendix S
SAMPLE NOTICE OF TAX SALE, PUBLISHED

COLLECTOR OF DELINQUENT TAXES
TOWN OF _____

[Date]

[Newspaper]

[street address]

[city, state, zip]

Re: Legal Notices

To Whom It May Concern:

Enclosed is a Notice of Tax Sale. Please publish this in [name of newspaper] on _____, _____ and _____ [same day of the week for three consecutive weeks]. Send the bill for these publications to this office, referencing on the bill the Town/City of _____. If you have any questions, please call me.

Very truly yours,

Collector of Delinquent Taxes

Town of _____

Appendix T
SAMPLE DESCRIPTION OF PROPERTIES TO BE SOLD

I, [name] , Collector of Delinquent Taxes for the Town/City of _____, Vermont, pursuant to my duties, hereby state that I have filed a true and attested copy of my Warrant in the _____ Town/City Clerk's office together with a list of all delinquent taxes relating to the properties hereinafter described.

I further state that by virtue of the tax warrant and bills committed to me, I have extended these warrants and do hereby levy upon the properties described hereinafter and so much of it as will satisfy said delinquent taxes will be sold by public auction on [date of tax sale] at _____ o'clock in the [a.m./p.m.] at the Town/City Hall, in the Town/City of _____, Vermont.

Description of properties to be sold:

Property no. 1:

Property no. 2:

et seq.

Dated at _____, Vermont, this _____ day of [month, year].

Collector of Delinquent Taxes

_____, Vermont

Appendix U
SAMPLE REPORT OF SALE

COLLECTOR OF DELINQUENT TAXES REPORT
TOWN/CITY OF _____, VERMONT

By virtue of a warrant lawfully committed to me for the year _____, by the Treasurer of the Town/City of _____, and the delinquent taxes stated therein, I gave notice as required by law to the taxpayers of the Town/City of _____ of the place where and the time when I would receive such taxes. Said taxpayer failed and neglected to pay his (her) said taxes upon such demand. Consequently, on ___[date]___, I did extend and levy my warrant in the manner provided by law upon the following described lands of the following named delinquent taxpayer situated within the Town/City, for the following described taxes due thereon, to wit:

Taxpayer: _____

Amount of Tax Due: \$_____, being delinquent taxes for [year] and [year], plus penalties, interest through [date of tax sale], costs and attorney's fees.

Description of Property:

And on [date notice was sent to newspaper], I did cause notice of the time and place of sale of the above-described lands to be published three weeks successively in the [name of newspaper], [weekly or daily] newspaper circulating in the Town/City of _____ and vicinity for the issues of _____, _____, and _____ [dates of publication], which said notice of sale therein provided that the same would be held at _____, a public place in the Town/City of _____ on [date of tax sale] at [time] unless said lands were previously redeemed by payment of the said tax, and on [date] I gave the delinquent taxpayer, [name], notice by registered mail of the time and place of such sale, and on [date] posted at the _____ Town/City Hall, a public place in said Town/City, notice of the time and place of such sale.

[Insert facts as to mortgagee, if any.]

And said taxpayer having failed and neglected to pay said taxes and costs at [place of sale] on the [date of tax sale] at [time], the time and place set by me for said sale, pursuant to the notice thereof, I did sell so much of said lands as was necessary to satisfy the tax and costs thereon to [name and address of purchaser of property at tax sale], for the sum of [amount paid for property], he (she) being the highest bidder therefore, the land and premises thus sold being the same as those described above.

From the proceeds of said sale, I did pay the costs and legal expenses of said sale amounting in the whole to the sum of \$_____, and on the ___ day of [month, year], turned over to the Treasurer of the Town/City of _____ the sum of \$_____, in full satisfaction of the delinquent taxes, penalties and interest due said Town/City on said premises thus sold.

Appendix U
SAMPLE REPORT OF SALE

And now at _____, in said County, this ____ day of [month, year], I make return of my doings hereunder by filing the same as herein set forth with the Town/City Clerk of the Town/City of _____ for record as provided by law.

Attest,

Collector of Delinquent Taxes

_____, Vermont

Appendix V
SAMPLE FAILURE TO REDEEM

TOWN OF _____

DATE: _____
TO: [Town Clerk]
FROM: [Collector of Delinquent Taxes]
RE: Properties Not Redeemed

Following is a list of the properties that have not been redeemed as of the end of the redemption period following tax sale for delinquent taxes:

Map-Parcel No. _____
Book No. _____
Page No. _____

Tax sale held [date]
End of redemption period [date]

Prior owner: _____

Purchaser at sale: [name]
 [street address]
 [city, state, zip]

Thank you.

Appendix W
SAMPLE NOTICE OF REDEMPTION

TOWN OF _____

NOTICE OF REDEMPTION

_____[Name]____ of _____[mailing address]_____ has hereby redeemed the property described below by tendering to the Collector of Delinquent Taxes \$_____, the sum for which it was sold, with interest thereon calculated at a rate of one percent per month or fraction thereof from the date of sale to the date of payment. The property is more particularly described in the Report of Sale dated _____, recorded at Book _____, Page _____ of the _____ Land Records.

_____[date]_____

Collector of Delinquent Taxes

Appendix X
SAMPLE DEED OF COLLECTOR OF DELINQUENT TAXES

TOWN OF _____

KNOW ALL PERSONS BY THESE PRESENTS that I, _____ [name] _____, duly elected [or appointed] Collector of Delinquent Taxes for the Town/City of _____, in the County of _____, in the State of Vermont, in consideration of the sum of \$_____ paid to me by _____ [purchaser] _____ at a tax sale, duly warned and held on _____ [day, month, year] _____, do remise, release and forever quitclaim unto the said _____ [purchaser] _____, all of the right, title and interest of the Town/City in and to the following property:

[Description of the property, with reference to the land records, where appropriate.]

The interest of the delinquent taxpayer(s), _____ [name(s)] _____ was sold on _____ [date] _____ at _____ o'clock [a.m./p.m.], and by virtue of the non-redemption of the property within the one-year statutory period, all right, title and interest of _____ [taxpayers] _____, and all those claiming under them, is hereby conveyed in accordance with 32 Vermont Statutes Annotated Chapter 133.

IN WITNESS WHEREOF, I hereunto set my hand and seal this _____ day of _____ [month, year] _____.

In the presence of:

Witness

Collector of Delinquent Taxes
Town of _____, Vermont

Witness

STATE OF VERMONT
COUNTY OF _____, SS

At _____ this [day] of _____ [month, year] _____, personally appeared _____ and acknowledged this instrument by him/her, sealed and subscribed, to be his/her free act and deed, before me.

Notary Public

My commission expires _____

Appendix Y
SAMPLE FORM LETTER FOR TAX SURPLUS

(must be sent by certified mail)

____ [Date] _____

____ [Delinquent Taxpayer] _____

____ [street address] _____

____ [city, state, zip] _____

Re: [year] [Town] Tax Sale

Dear _____,

At the Town of _____ Tax Sale, held on ____ [date] ____, your property identified as Parcel # ____ on the Town tax map, and further identified as

[Insert description of the property.]

was sold to the highest bidder on account of delinquent property taxes. Your property was sold for \$ _____. The amount of delinquent taxes, interest, fees and costs was \$ _____. The \$ _____ surplus has been deposited by the Town of _____ in an interest-bearing escrow account for your benefit.

By statute 32 V.S.A. § 5260, you have the right to redeem your property within one year from the day of sale by paying to the Town the sum for which your property was sold, plus one percent monthly interest thereon. If you redeem within the one-year period, the surplus being held in the escrow account – including any accrued interest, but less any costs incurred by the Town since the sale in connection with the property – will be applied to the redemption price. If you do not redeem the property within the one-year period, the surplus being held in the escrow account – including accrued interest, less any costs incurred by the Town after sale in connection with the property – shall be paid over to you after the last day for redemption has passed.

If you have any questions, you may call me or the Town Treasurer/Manager.

Sincerely,

Collector of Delinquent Taxes

_____, Vermont

Appendix Z
SAMPLE NOTICE OF DISTRAINT

TOWN OF _____
NOTICE OF DISTRAINT

The resident and non-resident owners, lien holders and mortgagees of real estate and business personal property in the Town of _____ in the County of _____ are hereby notified that the taxes on business personal property assessed by the said Town for the years 20__ and 20__ remain, either in whole or in part, unpaid upon the following described business personal property of __[company]__, said property being situated in the Town of _____ in the County of _____ and State of Vermont:

Being the business personal property listed and described in __[company]__'s Vermont Tax Inventory filing as of April 1, 20__ and received and recorded in the business personal property records of the Town of _____, Vermont on April 28, 20__, and more particularly described therein, IN PART, as follows:

[Insert description of the property.]

And so much of such property shall be distrained on the ____ day of [month, year] at ____ o'clock [a.m./p.m.] at [street address, city/town], Vermont, as shall be requisite to discharge such taxes with costs, as described on the 20__ and 20__ warrants received by me and further described as the amounts of \$_____ principal for 20__ taxes and \$_____ principal for 20__ taxes and accrued penalties and interest for same, unless previously paid.

Dated at [city/town] in the County of _____ and the State of Vermont this ____ day of [month, year].

Collector of Delinquent Taxes
_____, Vermont

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