

**Town of Panton, Vermont  
Policy for Collection of Delinquent Taxes**

As Collector of Delinquent Taxes for the Town of Panton, I believe it is in the best interest of the Town, as well as its residents, that property taxes be paid when they are due, but I recognize there are circumstances beyond the control of the taxpayer that may cause them to become delinquent. I will work with these delinquent taxpayers to help them come current in their obligation to the Town and will deal with them in a diplomatic and professional manner. However, should I encounter a taxpayer who fails or refuses to deal in good faith, or property taxes are not paid in full by July 1 of the current year, I may proceed with any and all collection methods appropriate to recover the debt in a timely manner.

1. An 8% penalty is charged on all delinquent taxes. In addition, interest on delinquent taxes accrues at the rate of 1% per month for the first three months and 1.5% per month thereafter. See 32 V.S.A. § 1674 (3) (b).
2. Within 15 days after the warrant for collection of delinquent taxes has been issued and each month thereafter until taxes are paid in full, a notice will be sent to each delinquent taxpayer indicating the amount of taxes, interest and penalty owed.
3. Partial payments will be accepted until July 1<sup>st</sup> of the tax year. Partial payments accepted will be applied proportionally to the principal amount of the tax, interest and penalty.
4. Mortgage and lien holders will be notified of the delinquency 60 days after the first delinquency notice has been sent to the delinquent tax payer.
5. If taxes are not paid in full by July 1<sup>st</sup> of the current year, the delinquent tax collector may initiate formal proceedings to collect the outstanding taxes, interest and penalty. Such proceedings may include tax sale, legal action to recover the debt, distraint of personal property (the act of seizing and holding goods as security for taxes due), and/or foreclosure. Tax sales will be held on an annual basis.
6. If a tax sale is held and the property is not purchased, or, if in the judgment of the delinquent tax collector, proceeding with a tax sale is inadvisable, the delinquent tax collector shall collect the delinquent taxes using any method permitted by law. 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.
7. Postdated checks will not be accepted and will be returned to the issuer. Also, any check submitted for payment of delinquent taxes is subject to collection and will be assessed a \$25 fee if returned by the bank for insufficient funds.

8. Delinquent taxes must be remitted to the delinquent tax collector for the Town of Panton. Make check payable to: Town of Panton. Mail to Barbara Fleming, 2513 Jersey Street, Panton, VT 05491. Phone number (802) 475-2346.

Notice: You may be entitled to an abatement of your delinquent property taxes under 24 V.S.A. § 1535. The Board of Civil Authority may abate (in whole or in part) taxes, interest and collection fees in the following cases:

1. Taxes of persons who have died insolvent;
2. Taxes of persons who have removed from the state;
3. Taxes of persons who are unable to pay their taxes, interest and collection fees;
4. Taxes in which there is a manifest error or a mistake of the Listers;
5. Taxes upon real or personal property lost or destroyed during the tax year;
6. The exemption amount available under 32 V.S.A. § 3802 (11) to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the Board of Abatement (but that exemption amount shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is filed late);
7. Taxes upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited, pursuant to 10 V.S.A. § 6237.  
"The Board of Civil Authority may not abate only the interest or penalty that a taxpayer owes. Abatement is meant to be an equitable remedy, used only in the most unusual cases. It is not meant to be a way for the Town to subsidize taxpayers who can no longer afford the taxes on their property." (Per "The Vermont Justice of the Peace Guide" published by the Vermont Secretary of State's Office.)

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Panton Collector of Delinquent Taxes  
Barbara Fleming