

POLICY FOR COLLECTION OF DELINQUENT TAXES FOR TOWN OF TOWNSHEND,VT
264 KEARLEY DRIVE * TOWNSHEND, VT 05353
Collector of Delinquent Taxes: Becky Nystrom
802-365-7206 • nystrombecky(at)yahoo.com

1. Notices/Correspondence

a. As soon as the warrant for delinquent taxes has been received from the town (within 15 days after the final payment of the current year's taxes are due), the tax collector will send a notice to each delinquent taxpayer indicating the taxes, penalty (8%), interest owed and requirements and deadlines to avoid further penalties or the actions the delinquent tax collector would take to collect taxes.

b. The unpaid taxes the collector of delinquent taxes receives are being charged 1.5% interest monthly, adding to the interest, penalties, and taxes owed, including unpaid balances from previous years.

c. You will receive monthly notices. Anyone who is unsure of their exact balance should write the delinquent tax collector, e-mail (nysirombecky(at)yahoo.com) or call 802-365-7206 between the hours of 7 a.m. and 9 p.m. Mon Fri. and 9 a.m. — 9 p.m. Sat Sun. E.S.T. Please leave a message if the delinquent tax collector is unavailable and he/she will get back to you ASAP.

d. *If a delinquent taxpayer moves or changes their mailing address, it is their responsibility to contact the delinquent tax collector [264 Kearley Drive, Townshend, VT 05353 or 802-365-7206 ; nystrombecky(at)yahoo.com].*

e. If a taxpayer believes they have grounds for not paying their taxes, they have a right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. t 1535. This must be done through the town clerk who can set up a hearing.

f. Any requests for flexibility or arrangements to the policies set forth here in these policies must be done in writing, be compelling, and documented in a way that would be acceptable and presentable to a public audience.

g. Any changes made to the delinquent tax policies will be mailed to all current delinquent taxpayers.

h. All payments of cash will be mailed a receipt, unless delinquent taxes have been paid in full. For all other payments, if you require a receipt for your payment, please enclose SASE.

i. Pay our delinquent and current ear taxes with separate checks or monies. Also please indicate the parcel # on your check.

2. Payment

a. If a delinquent taxpayer can not pay their bill in full, they may set up a payment plan that will clear the taxpayer of all years prior delinquent taxes within one year (i.e. the delinquent payer gets a maximum of 12 monthly installments to pay their bill in full).

- Any requests for flexibility to this arrangement should be done in writing, be compelling, and documented in a way that would be acceptable and presentable to a public audience.

No payments will be accepted for less than \$100, unless it is to pay off the balance of an account in full.

b. Payment arrangements must be made *within 30 days of the initial notice and meet the above criteria.*

c. There will be a \$30.00 fee charged for *any* returned check or other faulty payment of delinquent taxes.

d. Any taxpayer with a delinquency of greater than one year and who doesn't pay off their delinquent taxes or who misses a payment of their payment schedule may be subject to further action, including placing their property-for sale.

e. Partial payments will be applied proportionally to tax, interest, penalties, and any other costs associated with delinquencies that are owed to the town. Taxpayers can direct which year they want payments applied to.

f. Costs needed for collections, including certified mail, will be added to the account of the delinquent.

3. Consequences of Missing Obligations

If full payment arrangements have not been made according to the criteria above, the tax collector can and will take *any* of a number of actions to insure payment. These include (but are not limited to):

-bringing the case to small claims court

-notifying all mortgage and lien holders

-turning the case over to an attorney who may take actions to sell as much property as is necessary to pay the tax, costs and fees. *Costs associated with the attorney's actions will be charged to the delinquent taxpayer.*

-Tax sales will be held according to the procedures specified in 32 V.S.A. 5252.

Becky Nystrom
Collector of Delinquent Taxes
Town of Townshend