

DELINQUENT TAX POLICY

Town of Athens

PURPOSE

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.

INTEREST AND PENALTIES ON DELINQUENT TAXES

- Interest: 1% on the principal each month or fraction thereof
- Penalty: 8% on the principal (onetime fee)

DELINQUENCY

- A. Any taxpayer who doesn't pay their taxes by the due date will be added to the delinquent tax warrant (32 V.S.A. § 4793).
- B. As soon as the warrant has been received, and each month afterwards, notice will be sent to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
- C. Taxpayers who have a genuine hardship should contact the Delinquent Tax Collector immediately to discuss and formalize a payment agreement. **The payment agreement must be sufficient to pay the balance before the next year's tax bill is due.** Special circumstances will be considered.
- D. Partial payments will be applied proportionally between the 8% penalty, the accumulated interest and the principal.
- E. **For delinquent amounts of less than \$1000**, if no satisfactory payment agreements have been made, or if the prior agreement has not been met, the Delinquent Tax Collector may file a complaint with small claims court, and the taxpayer will be responsible for all additional costs incurred.

TAX SALE

For amounts over \$1000, if no satisfactory payment agreements have been made within 30 days of the first notice to the taxpayer, or if the prior agreement has not been met, the tax collector can 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.

- A. The taxpayer and all mortgage and lien holders will be notified of the tax sale decision, the date by which full payment must be received, and the costs to expect once the sale process begins.
- B. If the deadline 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.

- C. 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. (32 V.S.A. § 5258)

ADDITIONAL COLLECTION METHODS

In the event that no one purchases the property at tax sale, or, if in the Delinquent Tax Collector's judgement, proceeding with the tax sale is inadvisable, delinquent taxes will be collected using any or all of the methods permitted by law.

ABATEMENT

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

Anyone wishing an abatement of taxes must request (in writing) a hearing before the Board of Abatement. Requests shall be sent to the Board of Abatement, Town Clerks Office, 25 Brookline Rd., Athens, VT 05143.

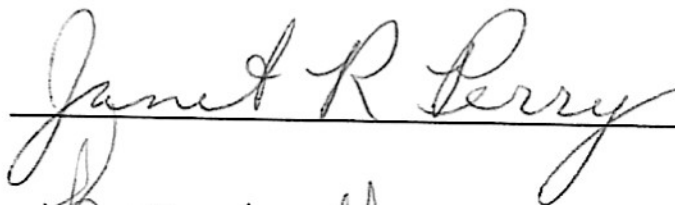
The foregoing policy is hereby adopted by the selectboard and the delinquent tax collector of the Town of Athens, Vermont, this 15 day of February, 2024 and is effective as of this date until amended or repealed.

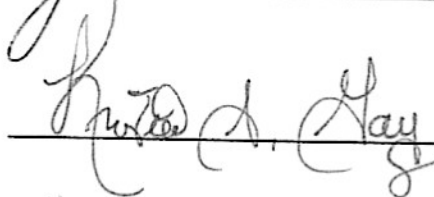


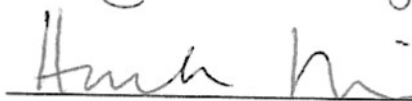
Chairperson











Delinquent Tax Collector