

**Town of Williamstown  
Delinquent Tax Collection Policy**

The Delinquent Tax Collector is the Town Manager. All delinquent taxes must be remitted to the Town Manager at P.O. Box 646, Williamstown, VT 05679 or at the Town Hall.

The Delinquent Tax Collector shall notify each taxpayer upon receipt of the Treasurer's warrant filed with the Town Clerk in November of each year.

The amount due shall include principle, penalty and interest. This amount shall be billed monthly until it is paid in full. Any payments made shall be first applied to the interest, second to penalty and remaining amount will be applied to principle. Interest only accrues on the principle tax owed not the outstanding interest and penalties.

A repayment plan is required if the delinquent taxes cannot be paid in full within 60 days. All repayment arrangements must be in writing and signed by the Delinquent Tax Payer(s) and the Delinquent Tax Collector. Repayment must satisfy the entire delinquency prior to the next tax due date. If the taxpayer falls behind in their repayment arrangements the Delinquent Tax Collector and/or attorney on their behalf may bring actions to sell as much of the property on which the tax is due, as is necessary to pay the tax, costs and fees.

All delinquent taxpayers, as of December 31, will have their names published in the Williamstown Annual Report.

Mortgage and lien holders of record may be notified of delinquent taxes, or portion thereof, after 60 days of delinquency, or before 60 days at the request of the mortgage or lien holders.

If after 60 days no satisfactory repayment arrangements have been made, the Delinquent Tax Collector and/or attorney on their behalf may begin the following actions to sell as much of the property on which the tax is due, as is necessary to pay the tax, costs and fees.

- 1) The Delinquent Tax Collector and /or attorney will notify the taxpayer of the tax sale decision and that full payments must be received prior to the posted date of the impending tax sale. The costs of the sale will be borne by the taxpayer.
- 2) The Delinquent Tax Collector and /or attorney shall notify all mortgage and lien holders of the imminent tax sale, the date by which full payment must be received and the costs to expect once the sale process begins.
- 3) If payment has not been made by the posted time and date of the tax sale, the tax sale will be held according to the procedure specified in 32 V.S.A § 5252.
- 4) Costs of preparing and conducting the tax sale, including all legal fees up to a maximum of 15% of the amount of the delinquent tax, will be charged to the taxpayer.

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

In the event that 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 tax collector shall collect the delinquent taxes using any and all of the methods permitted by law.