

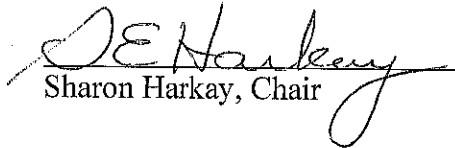
**TOWN OF THETFORD, VERMONT
POLICY OF THE COLLECTOR OF DELINQUENT TAXES**

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 collector of delinquent taxes 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-within two (2) years of the payment agreement will be accepted.
- C. If the tax on personal property is not paid in full within 60 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 when a lien is placed and 60 days prior to tax sale.
- E. Partial payments will be applied proportionally between the principal amount of the tax, interest, and penalty fee.
- F. If the amount due is less than \$2,500 and no satisfactory payment arrangements have been made in one month, or if the prior payment agreement has not been met, the tax collector may file a complaint with small claims court.
- G. If the amount due is \$2,500 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 may 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. If you would like to schedule a meeting with the board of abatement, please contact the Thetford Town Clerk..
- I. If no one purchases the property at tax sale, or if, in the judgment of the collector, proceeding with the tax sale is inadvisable, the collector shall collect the delinquent taxes using any or all of the methods permitted by law.

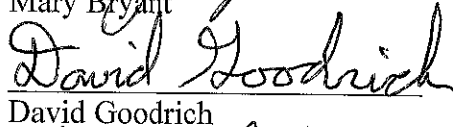
- J. If a property is being sold for taxes, the owner may request in writing, not less than 24 hours prior to the tax sale, that a portion of the property be sold. Such request must clearly identify the portion of the property to be sold and must be accompanied by a certification from the Vermont District Environmental Commission and the town zoning administrative officer that the portion identified may be subdivided and meets minimum lot size requirements. In the event that the portion identified by the taxpayer cannot be sold for the tax and costs, then the entire property may be sold to pay such tax and costs.

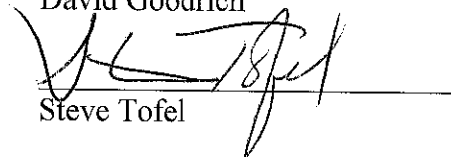
The foregoing policy is hereby adopted by the Town of Thetford, VT this 27 day of June 2022 and is in effect as of this date until amended or repealed.


Sharon Harkay, Chair

Li Shen, Vice Chair


Mary Bryant


David Goodrich


Steve Tofel