

COLLECTION POLICY FOR DELINQUENT TAXES
Town of Whitingham, Vermont

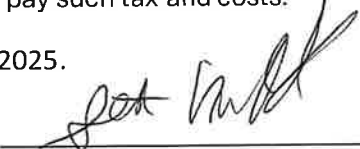
The purpose of this policy is to establish clear guidelines so that all delinquent taxpayers will be treated fairly and will know what to expect.

1. As soon as the taxes become delinquent and monthly afterwards, the tax collector will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
2. Only payment arrangements that will pay the bill in full before the due date of next year's bill will be accepted.
3. Mortgage holders and lien holders will be notified of the delinquent taxes 30 days after the first notice has been sent out and again prior to tax sale.
4. Partial payments will be applied first to the interest portion of the amount due, and the remainder will be divided proportionally between the principal amount of the tax and the 8% penalty fee.
5. If the amount due is less than \$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.
6. If the amount due is \$500 or more and no satisfactory payment arrangements have been made by the due date of the second year's taxes, the tax collector may begin the following actions to sell as much of the property as is necessary to pay the tax, and costs and fees:
 - a. 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.
 - b. 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.
 - 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.

PLEASE NOTE: Once tax sale proceedings begin and up until the redemption of the property the town will require payment to be made by certified check, treasurer's check or cash.

7. 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 information about scheduling a meeting with the board of abatement, please contact the town clerk at 802-368-7887. Requests for abatement must be made in writing and addressed to the Whitingham Board of Abatement, PO Box 529, Jacksonville, VT 05342.
8. 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.
9. 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. If 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.

Adopted by the Selectboard on October 29, 2025.



Scott Reed, Chair of the Selectboard
Town of Whitingham, Vermont