

Town of Bridgewater
POLICY FOR COLLECTION OF DELINQUENT TAXES

- A. As soon as the warrant has been received, and each month afterwards, the tax collector 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 before the due date of next year's bill will be accepted.
- C. Mortgage holders and lien holders may be notified of the delinquent taxes 30 days after the first notice has been sent to the taxpayer and shall be notified prior to tax sale.
- D. 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.
- E. If the amount due is \$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.
1. The collector will notify the taxpayer of the possible sale, 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, including notifying mortgage holders and *lien* holders.
 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.
 4. *The delinquent taxpayer, or the mortgagee of the lands, or his or her representative or assigns, may redeem property sold at tax sale within one year from the day of the sale by paying the sales price, plus interest of 1% per month, or fraction thereof from the day of sale to the day of payment. 32 V.S.A. § 5260. A person on active military duty may have up until six months after leaving the military to redeem property sold at tax sale. In addition, interest on such property belonging to someone in the military accrues at a rate of 6% per year. 50 USCA § 560.*
- F. 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.
- G. *The tax collector may collect the delinquent taxes using any or all of the methods permitted by law.*

Nelson Lee



Mary Oldenburg



Norman Martin II



5/9/06