TOWN OF FAIR HAVEN, VERMONT
POLICY FOR COLLECTION 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 the Town's process for the collection of delinquent taxes.

1. Upon receipt of the delinquent tax warrant, and each month afterwards, the delinquent tax collector shall issue a notice to each delinquent taxpayer indicating the amount of taxes, penalty, and interest owed. If the delinquent taxes on real property are not paid in full within thirty (30) days from the first notice, or an agreement made, the delinquent tax collector shall seek the authorization of the Select Board to record a lien against the property.

2. Only payment arrangements which will pay the delinquent taxes, in full, before the current year becomes delinquent that date being May 11th, will be accepted.

3. Mortgage holders and lien holders shall be notified of the delinquent taxes thirty (30) days after the first notice has been sent to the taxpayer, and again prior to a tax sale.

4. Partial payments shall be applied first to the eight percent (8%) penalty fee, then to the interest portion of the amount due, and the remainder shall be applied to the principal amount of the delinquent tax.

5. If the amount due is less than Five Hundred Dollars ($500.00), and no satisfactory payment arrangements have been made within one (1) month, or if a prior payment agreement has not been satisfactorily completed, the delinquent tax collector may file a claim through a small claims complaint.

6. If the amount due is Five Hundred ($500.00), or more, and no satisfactory payment arrangements have been made in one (1) month, or if the prior agreement has not been met, the delinquent tax collector shall 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 collector shall 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.

7. If the deadline date has passed and full payment has not been received, the delinquent tax collector shall submit the matter to the Town's Delinquent Tax Collector, who shall conduct a tax sale according to the procedures specified in Title 32, Section 5252, of the Vermont Statutes Annotated.

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8. Costs of preparing and conducting the sale, including legal fees up to a maximum fifteen percent (15%) of the amount of the delinquent tax, shall be charged to the delinquent taxpayer. All tax sales will be carried out by a licensed attorney or a clerk that is employed and/or covered by a licensed Attorney.

9. Each taxpayer has the right to apply for abatement of property taxes, based upon the provisions listed in Title 24, Section 1535, of the Vermont Statutes Annotated.

10. 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 delinquent tax collector shall collect the delinquent taxes using any or all of the methods permitted by law.

Dated at Town of Fair Haven, County of Rutland, State of Vermont, this 31st of May, 2011.

Board of Selectmen

Jeff Sheldon (Chair)

Christopher Cole

Rod Holzworth II

Claire Stanley (clerk)

Tim Langlois

Fair Haven, Vermont - Delinquent Property Tax Agreement

This payment agreement is entered into between the Town of Fair Haven, and_____

_____

herein called the **property tax payer,** Town of Fair Haven for the property/parcel number

_____.

As of _____ (date), the **property tax payer** is $_____ in arrears to the Town of Fair Haven for property tax for the years of _____ to _____. This figure represents principal, interest and penalties fees as of this date. By this document, the ratepayer agrees to enter into a payment agreement with the Town of Fair Haven for the satisfaction of the above debt, and incurred taxes. The terms of this agreement are as follows:

The **property tax payer** shall pay, $_____toward the arrearage by the _____, of the month, a grace period will be granted twice (2x) consisting of five days, within this agreement. The **property tax payer** shall also pay the current bill amounts as they come due, and identify those amounts as current payments.

Partial payments will not be accepted.

Payments are to be made to the Town of Fair Haven at the Treasures' office address, 3 North Park Place, Fair Haven, VT 05743, toward the arrearage until said debt is satisfied and the account is current.

The **property tax payer** acknowledges that the above is a reasonable agreement for payment of the above debt owed the Town and understands and acknowledges that failure to strictly comply with the above agreement will result in voiding this agreement and possible tax sale.

The **property tax payer** understands and acknowledges that this agreement applies to sums reflected therein, that will accrue until the **account is brought current.** (See Town of Fair Haven, Delinquent Tax Collection Policy)

DATED this _____ day of _____, 20____

_____
Peter Hathaway
Manager, Town of Fair Haven, and Delinquent Tax Collector

_____
Property Tax Payer signature

STATE OF VERMONT
COUNTY OF RUTLAND, SS.

At Fair Haven, Vermont, this _____ day of _____, 2011, before me personally appeared _____ and Peter Hathaway, and made oath as to the truth of the foregoing.

My Commission Expires:

Before me, _____
Notary Public