

Town of Montgomery

Delinquent Tax Policy

All delinquent taxes must be remitted to the Collector of Delinquent Taxes. The Collector of Delinquent Taxes shall specify the collection procedure by which delinquencies shall be accounted for. All payments received shall be processed into the NEMRC Cash Receipts & Tax Administration systems. The Collector of Delinquent Taxes shall additionally authorize the Town Treasurer and Assistant Treasurer's to accept payments on behalf of the Collector and thereby direct them to input entry into the NEMRC systems as of the date they are received. Accepted forms of payment include: Checks, cash, money order, credit card, E-check.

As soon as the warrant has been received, and each month that the delinquency accrues thereafter, the Collector will send written notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest that are due. The collector shall send written notification to the delinquent taxpayer upon paying the balance in full.

Should a taxpayer have a genuine hardship, they must contact the Collector to set up a payment plan. No such plan will be accepted that does not satisfy the bill in full by October 31st, of the following tax year.

Partial payments will be applied first to the interest portion of the amount due, then to the 8% penalty, then the principal amount of the tax. due

Postmarks and post-dated checks are not accepted. Payments will be credited on the date received by the Collector. There will be a \$25.00 charge for any check returned because of insufficient funds.

If taxes remain unpaid 30 days after the November due date, as shown on the tax Bill, the Collector of Delinquent Taxes may, in addition to sending delinquent notices, pursue tax sale proceedings as provided in 32 V.S.A Chapter 133 to collect taxes, fees, interest, and costs as accumulated.

If the Collector deems it necessary to proceed with a tax sale the collector will notify the taxpayer of the tax sale decision, the date which full payment must be received, and the costs to expect once the sale begins. The collector will proceed with filing and recording of Tax Sale Documents in the Montgomery Land Records. Notification will be sent to all mortgage holders, lessees and lien holders of imminent tax sales. Once the deadline date has expired and full payment has not been received, the Collector will proceed with the tax sale according to the procedures specified in 32 V.S.A. § 5252. Costs of preparing and conducting the tax sale, including legal fees up to a maximum of 15% of the amount of the delinquent taxes, will be charged to the delinquent taxpayer.

Robert Barnard III

Collector of Delinquent Taxes

