

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


The purpose of this policy is to establish clear guidelines so that all delinquent property owners will be treated fairly and will know what to expect pursuant to this policy and state statutes.

1. When taxes become delinquent, the tax collector may issue a warrant to the Collector of Delinquent Taxes. As soon as the warrant is received, the Collector of Delinquent Taxes will send a notice to each delinquent property owner indicating the amount of taxes, penalty and interest owed.
2. The Collector of Delinquent Taxes will only consider payment arrangements that will pay the delinquency in full within one year. All payment agreements must be approved by the Collector of Delinquent Taxes and signed by the delinquent property owner. The Collector of Delinquent Taxes is not obligated to enter into payment agreements.
3. Unless a property owner makes a written request for partial payments to be applied to the principal due, 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 fee. Penalties and interest will continue to accrue monthly until an account is current and paid in full. If a payment is made within 20 days of a scheduled tax sale, certified funds will be required.
4. If taxes remain delinquent for 30 days, or a prior payment agreement has not been met, the Collector of Delinquent Taxes may take further steps to collect delinquent taxes, penalties, and interest as allowed by law. These steps may include, but are not be limited to, conducting a tax sale according to the procedures in 32 V.S.A. § 5252 or filing a complaint in the appropriate court and pursuing all available collection methods.
5. Costs of preparing and conducting the tax sale, including legal fees up to a maximum of 15% of the delinquent tax amount, will be charged to the delinquent property owner.
6. The minimum bid at tax sale will be the amount necessary to satisfy the amounts owed to the Town of Coventry, including taxes, interest, penalties, legal fees, and legal expenses.
7. Pursuant to Vermont law, the taxpayer has one year to redeem a property sold at tax sale by paying to the Town the amount paid by the successful bidder at the auction, plus monthly interest of 1% on the high bid. Interest on a portion of a month will be calculated on a per diem basis. There may be a delay up to forty-five (45) business days from the time the property owner redeems the property to

the time the funds, including interest, are paid to the successful bidder. This delay is solely to allow funds to clear, and no interest on the high bid will accrue during this period.

8. Each property owner has a right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. § 1535. Property owners wishing to schedule a meeting with the board of abatement should contact the Town Clerk at 802-754-2288, 168 Main Street, P.O. Box 8, Coventry, VT 05825.
9. If a property is being sold for delinquent taxes, the property 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 that the portion identified may be subdivided and meets minimum lot size requirements. In the event the portion identified by the property owner cannot be sold for the taxes and costs, then the entire property may be sold to pay such taxes and costs.

2/3/2020
Date



Kate Fletcher, Collector of Delinquent Taxes
Town of Coventry, Vermont

Kate Fletcher, Collector of Delinquent Taxes, (802) 754-1803
delinquenttaxcollector@coventryvt.org