

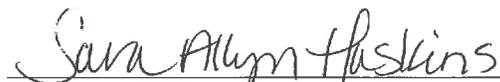
Town of Morristown Delinquent Tax Collection Policy

The Town of Morristown follows a consistent policy of collecting delinquent Town, Village and School District taxes. The purpose of this policy is to establish clear guidelines so that all delinquent taxpayers will be treated fairly, will know what to expect and to avoid claims that the town is acting arbitrarily. It is in the best interest of the Town and its residents that property taxes are paid when due. Provisions of Vermont Statutes will be adhered to in order to ensure that the delinquent taxpayer is afforded the necessary "due process".

- The Town Treasurer will issue to the Delinquent Tax Collector a warrant for collection of all delinquent property tax accounts that are not paid in full by the final installment due date as voted upon at the Annual Town Meeting by the registered Morristown voters.
- As soon as the warrant has been received, and each month afterwards for ninety (90) days, the Delinquent Tax Collector will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
- Delinquent taxes shall be assessed a onetime penalty of 8% of the principal balance due.
- Interest continues to accrue per installment at a rate of 1% per month for the first 3 months, increasing to 1.5% per month thereafter from the due dates until the total balance is paid in full.
- Partial payments will be applied first to the interest due in full, and the remainder will be divided proportionally between the principal, collection and penalty amounts due.
- Certified notices will be mailed after the close of business on July 15th and associated mailing costs will be charged to delinquent taxpayers. This is the LAST NOTICE that will be sent from the Delinquent Tax Collector.
- If the final deadline has passed and payment has not been received in full, the Delinquent Tax Collector will proceed with a tax sale according to the procedures specified in Title 32 V.S.A. § 5252. Once delinquent taxes have been turned over for collection all payments must be made directly to the delinquent tax attorney.
- Statutory collection costs of preparing and conducting the tax sale, including legal fees up to a maximum of 15% of the amount of the delinquent tax, will be charged to the delinquent taxpayer and must be paid in order to consider the tax liability no longer delinquent. (Title 32 V.S.A. § 5258)
- The Morristown Selectboard may appoint a tax sale agent to submit a bid that is equal to delinquent taxes, interest, penalty and costs.
- 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.
- Each taxpayers has a right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. § 1535.

This policy may be amended at any time by the Selectboard and/or the Delinquent Tax Collector of the Town of Morristown, Vermont as provided by law.

Adopted: September 13, 2017


Sara Allyn Haskins, Delinquent Tax Collector