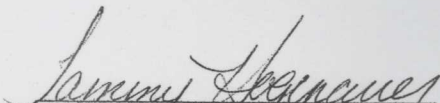


**TOWN OF CLARENDON  
POLICY FOR COLLECTION OF DELINQUENT TAXES**

The Purpose of this policy is to establish clear guidelines so that all delinquent taxpayers will be treated fairly and will know what to expect.

1. As soon as the warrant has been received, the tax collector will send a notice to each delinquent taxpayer indicating the amount of taxes, penalty, and interest owed.
2. Only payment arrangements that will pay the bill, in full, before the due date of next year's bill will be accepted. Payment arrangements must be made to avoid further collection proceedings.
3. If the tax on personal property is not paid in full within 10 days of the notice, the tax collector will seek the authorization of the select board to place a lien on the property.
4. Partial payments will be applied proportionally between the principal amount of the tax, interest, and the 8% penalty.
5. If no satisfactory payment arrangements have been made in one month, or if the prior agreement has not been met, the tax collector will begin the following actions to conduct a tax sale of the property:
  - a. The delinquent tax collector will turn property information over to a lawyer who will 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.
  - b. If the deadline date has passed and full payment has not been received, the lawyer will proceed with a tax sale according to the procedures specified in 32 V.S.A. 5252.
  - c. 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.
6. 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 (see attached).
7. In the event that no one purchases the property at tax sale, or, if in the judgment of the tax collector, proceeding with the tax sale is inadvisable, the tax collector shall collect the delinquent taxes using any or all of the methods permitted by law.

  
Tammy Hogenauer  
Collector of Delinquent Taxes  
Town of Clarendon