

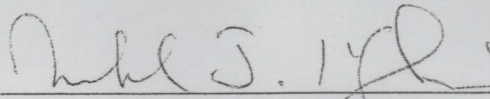
MOBILE HOME TAX SALE POLICY

TOWN OF CLARENDON

1. In the event that there are delinquent taxes on a mobile home which is sited upon land owned by the same person or legal entity, the tax collector may proceed with the sale of the real property and mobile home using his or her usual procedures and without the necessity of consulting with the select board.
2. If there are delinquent taxes on a mobile home that is sited on a rental property, a team consisting of the delinquent tax collector, a designated member of the select board and a lister will inspect the mobile home for the purpose of estimating its resale value.
 - A. If a majority of the team feels that the mobile home has sufficient value to:
 - (1) Either generate a bid in excess of the total amount that will be due at the time of tax sale; or
 - (2) Allow the town to resell the mobile home, if it is not redeemed, for an amount that would allow it to recoup any expenses and amounts paid at tax sale;

the delinquent tax collector may proceed with a tax sale.
 - B. If a majority of the inspection team does not feel that the mobile home is valuable enough to meet the criteria set forth in paragraph (2) (A) above, the delinquent tax collector and designated select board member may pursue a claim for delinquent taxes through a small claims court proceeding. In that instance, the percentage of the total amount due that the delinquent tax collector is entitled for his or her fee and expenses shall be determined. Any monies collected through the small claims court shall be allocated based upon that percentage. If less than the full amount is collected, the delinquent tax collector will not have any recourse against the town for any amounts he or she has not received.

The foregoing Mobile Home Tax Sale Policy was adopted by The Clarendon Board of Selectmen on Monday, April 26, 2010.



Michael Klopchin, Select Board Chair