

TOWN OF BRIDPORT DELINQUENT TAX COLLECTION POLICY

1. All property taxes are due and payable to the Town Treasurer as voted by the Town.
2. Only the following tax payments will be treated as being paid on time: (i) payments actually received at the Town Office on or before the due date, or (ii) mailed payments postmarked on or before the due date. There will be no grace period allowed for payments that are not made on time as defined under this paragraph.
3. As soon as possible after the May due date of each fiscal year, the Town Treasurer shall prepare the list of owners whose taxes are delinquent (the "Delinquent Taxpayer List"), and shall provide the list to the Collector of Delinquent Taxes.
4. Once the Collector of Delinquent Taxes receives the Delinquent Taxpayer List, then at that time the Collector of Delinquent Taxes may extend a warrant on the land which is the subject of the Delinquent Taxpayer List (32 V.S.A. §5252).
5. If the Collector of Delinquent Taxes extends the warrant as provided above, then the Collector of Delinquent Taxes shall file in the Office of the Town Clerk for record a copy of the warrant, which shall include the following:
 - the amount of the tax bill committed to the Collector of Delinquent Taxes for collection;
 - a description of the land levied upon; and
 - a statement that the Collector of Delinquent Taxes has levied upon the described land. (32 V.S.A. §5252(1))
6. As a courtesy, but not as a required step, the Collector of Delinquent Taxes may (either with or without assistance of counsel) deliver a demand requesting that the taxpayer pay the amount due (principal, interest, penalty, and attorney's fees (if applicable)).
7. Following the issuance of the tax collection warrant, ALL delinquent taxes shall be remitted only to the Collector of Delinquent Taxes.
8. The Collector of Delinquent Taxes may, in his/her discretion, enter into a written "payment plan" agreement with the delinquent taxpayer, but if so, such agreement shall provide for payment of the delinquent tax obligation (including all delinquent taxes, penalties, interest, and fees) in full within one year of the establishment of the agreement. As long as the taxpayer remains current with all payments under the agreement, the Collector of Delinquent Taxes will refrain from initiating tax sale proceedings. If the

taxpayer fails to make the full amount of any payment called for under the agreement, the Collector of Delinquent Taxes shall be free to initiate tax sale proceedings.

9. Partial payments on account of delinquent taxes (whether through a “payment plan”, or otherwise) shall be applied first to the interest portion of the amount due, and the remainder will be divided proportionally between (i) the principal amount of the tax, and (ii) the 8% penalty and any other fees or charges due from the taxpayer.

Partial payments shall not constitute a “cure” or an “accord and satisfaction” with respect to the delinquent taxes owed.

10. Except in the case of a taxpayer who is in compliance with the terms of a written “payment plan” agreement, the Collector of Delinquent Taxes, in his/her discretion, may begin the tax sale process pursuant to 32 V.S.A. §5252 as soon as the Collector of Delinquent Taxes extends his/her warrant as provided above. The foregoing notwithstanding, however, the Collector of Delinquent Taxes may, in his/her discretion, delay the initiation of the tax sale proceedings under 32 V.S.A. §5252 but such discretion on the part of the Collector of Delinquent Taxes shall be permitted only with respect to those delinquent tax obligations which are less than two years past due.

11. Once the Collector of Delinquent Taxes determines the tax sale process should begin, then the Tax Collector shall (either with or without counsel):

- follow the notice provisions set forth in 32 V.S.A. §5252 (advertisement, certified mail notice to taxpayer/mortgagees/lienholders, posting of notice);
- prepare an advertisement of the notice of sale pursuant to 32 V.S.A. §5253;
- conduct the sale of the property pursuant to 32 V.S.A. §5254;
- prepare a report of sale pursuant to 32 V.S.A. §5255;
- collect fees permitted pursuant to 32 V.S.A. §5258;
- provide for redemption pursuant to 32 V.S.A. §5260;
- prepare and deliver a deed pursuant to 32 V.S.A. §5261; and
- comply with all other required statutory provisions.

12. If 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 may, in his/her discretion, collect the delinquent taxes using any or all of the other methods permitted by law.

DATED Sept. 11, 2023

Tim Hunt

David Bronson

Rose Ruddell