

Town of Starksboro Delinquent Tax Policy

1. Property Taxes are due and payable to the Town of Starksboro Treasurer on or before November 1 by 4:30pm each year.
2. There will be no grace period allowed for late payments. Payment must be received by November 1 by 4:30pm to avoid additional payments of interest and penalty.
3. After November 1 by 4:30pm (32 V.S.A 3004) the town treasurer will give the delinquent tax collector a list of all delinquent property taxes.
4. After the list of all delinquent property taxes is received, the delinquent tax collector will send a notice to each delinquent tax payer, itemizing the amount due, including tax, interest and penalties (collector's fee).
5. Payments received after November 1 at 4:30pm are subject to 1% per month (1 ½ % after January 31st) or portion thereof, interest charge plus a 2% collector's fee if paid in full by November 10th or an 8% collector's fee, if paid after the November 10th of the year billed.(32 V.S.A 1674 (2), 1674 (3), 5142, 4773).
6. Partial payments will be applied first to any costs or expenses that may be due, then to outstanding interest, and the remainder will be divided proportionately between the principal amount of tax, the delinquent tax collector's fee, and any attorney's fee (if applicable)
7. If a delinquent tax payer has not made arrangements for satisfactory monthly payments to the delinquent tax collector on or before May 1st, the delinquent tax collector will take those steps required under Vermont law to sell as much of the property on which the tax is due as is necessary to pay the property tax, interest, penalties and all legal costs (including attorney's fee, legal notices, and certified mail).
8. The tax collector may, in his/her discretion, take those steps under Vermont Law to schedule a tax sale at any time when taxes are delinquent. In exercising his/her discretion, the tax collector may take into account, among other relevant factors, the following considerations: the amount of taxes that are delinquent, the tax payer's history of delinquency in previous years; whether or not the property has been subject of tax sales in previous years while owned by the same tax payer; whether or not delay may impair the Town's ability to collect in full taxes owed; whether or not delay may require the Town to borrow additional funds in anticipation of taxes.

Note: Original document approved by Selectmen 8/17/1999 and revised 11/25/2002.

Amy McCormick

Delinquent Tax Collector 2018