



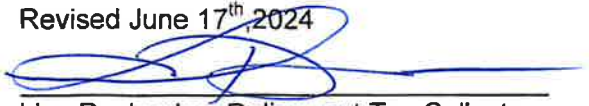
Town of Westfield Vermont Policy of the Collector of the Delinquent Taxes

The purpose of this policy is to establish uniform procedures for the collection of delinquent taxes.

1. As soon as the delinquent tax warrant has been received, and each month thereafter, 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.
2. 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 amount due.
3. Certified notices will be mailed after the close of business on February 1st. Associated mailing costs will be charged to delinquent taxpayers.
4. If the balance is not paid in full within 30 days of the certified notice, the Delinquent Tax Collector will seek the authorization of the Selectboard to engage a Tax Sale Attorney to send demand payment letters to delinquent taxpayers.
5. If the balance is not paid in full within 30 days of the demand letter, then the Delinquent Tax Collector will seek the authorization of the Selectboard to engage a Tax Sale Attorney and initiate tax sale proceedings against each delinquent property.
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. Taxpayers who would like to request an abatement must contact the Town Clerk to request a meeting of the Board of Abatement.
7. 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 collect the delinquent taxes using any or all of the methods permitted by law.
8. The owner may request in writing, not less than 24 hours prior to the tax sale, that a portion of the property be sold. Such request must clearly identify the portion of the property to be sold and must be accompanied by a certification from the Vermont District Environmental Commission and the town zoning administrative officer that the portion identified may be subdivided and meets minimum lot size requirements. In the event that the portion identified by the taxpayer cannot be sold for the tax and costs, then the entire property may be sold to pay such tax and costs.

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

Revised June 17th, 2024



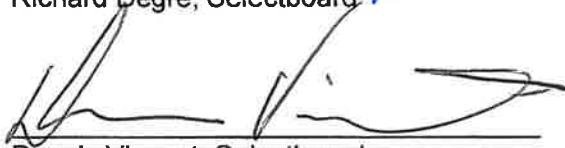
Lisa Deslandes, Delinquent Tax Collector



Jacques Couture, Selectboard Chair



Richard Degre, Selectboard



Dennis Vincent, Selectboard