

**Town of North Hero, Vermont  
Delinquent Tax Collection  
Policy**

**Purpose:**

**This policy is to establish clear guidelines, so that all delinquent taxpayers will be treated equitably and will know the Town's process for the collection of delinquent taxes.**

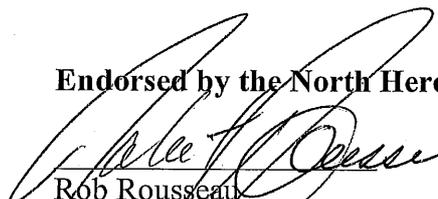
**Process:**

1. An 8% penalty is charged on all delinquent taxes which, when collected, is credited to the Town of North Hero. In addition, interest on delinquent taxes accrues at the rate of 1% per month.
2. Within 15 days after the warrant for collection of delinquent taxes has been issued and each month thereafter until taxes are paid in full, a notice will be sent to each delinquent taxpayer indicating the amount of taxes, interest and penalty owed.
3. Partial payments will only be accepted in accordance with a satisfactory written payment agreement. Said satisfactory written payment agreement must be executed by the delinquent taxpayer within 45 days of the first monthly delinquency notice. Partial payments will be applied proportionally to the principal amount of the tax, interest and penalty.
4. If a satisfactory payment agreement is not executed by the delinquent taxpayer, mortgage and lien holders will be notified of the delinquency 60 days after the first delinquency notice has been sent to the delinquent taxpayer.
5. If within one (1) year of the oldest tax installment being due or one (1) full year of property taxes, whichever comes first, a satisfactory payment agreement is not executed by the delinquent taxpayer or if the terms of such a payment agreement are breached, the Collector of Delinquent Taxes will initiate formal proceedings to collect the outstanding taxes, interest and penalty. Such proceedings may include tax sale, legal action to recover the debt, distraint of personal property, and/or foreclosure.
6. If a tax sale is held and the property is not purchased, or, if in the judgment of the delinquent tax collector, proceeding with a tax sale is inadvisable, the tax collector shall collect the delinquent taxes using any method permitted by law.
7. **Notice:** Each taxpayer has the right to apply for abatement of property taxes, based upon the provisions listed under 24 V.S.A. § 1535.



**Pete Johnson  
Collector of Delinquent Taxes  
Town of North Hero  
Adopted: May 3, 2010**

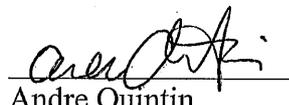
**Endorsed by the North Hero Selectboard:**



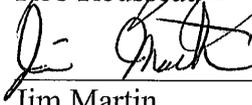
Rob Rousseau



Marie Kilbride



Andre Quintin



Jim Martin



Eileen Mitchell