

## **Policy for Collection of Delinquent Taxes Town of Calais, Vermont**

**Adopted in consultation with Selectboard, September 2015  
Most recently amended by the Selectboard, April 22, 2024**

### **Overview and Philosophy**

It is in the best interests of the Town of Calais and its residents that property taxes be paid when they are due. Town budgets are set in anticipation of the collection of taxes, and taxes not paid by some property owners shift the cost burden onto others.

The town recognizes that there are circumstances beyond the control of a taxpayer that may cause delinquency. However, if a taxpayer fails to contact the Delinquent Tax Collector or does not become current within a reasonable length of time or does not deal in good faith, the Town of Calais will proceed with all appropriate collection methods to recover the debt in a timely manner.

The purpose of this policy is to establish clear guidelines and expectations so that all delinquent taxpayers will be treated fairly.

Delinquent taxes represent a lien on the property and remain in effect until the delinquent tax, penalty, and interest have been paid in full. Moreover, delinquent taxes, penalties, and interest are reported to mortgage holders upon request.

### **Notices**

Within 20 days after receiving the warrant and list of property owners from the Town Treasurer, the Collector of Delinquent Taxes will mail the initial notice to taxpayers who are delinquent. This initial notice will indicate the amount of delinquent tax, assessed penalty, and accrued interest. The Collector will include with the initial delinquency notice a statement explaining the possibility of tax abatement.

Follow-up notices will be sent at least quarterly until taxes, penalty, and interest have been paid in full.

It is the responsibility of the property owner or taxpayer to notify the town in writing of any change of mailing address.

### **Penalty & Interest**

A penalty established by the voters is a one-time assessment expressed as a percentage of the original amount of the tax delinquency. After each tax installment due date, and again on the first day of each month after, interest on the outstanding tax balance is assessed at the monthly rate determined by the voters.

Please see [www.calaisvermont.gov/property\\_taxes](http://www.calaisvermont.gov/property_taxes) for the current penalty and interest rates.

### **Payments and Receipts**

Full payment of a delinquent account in a lump sum is preferred. Payment may be mailed or hand delivered to the Town Office at 3120 Pekin Brook Road, East Calais, VT 05650. On balances of \$50 or less, only full payment will be accepted. Payments may be made by check, money order, or credit card only.

The Collector will issue a receipt to the property owner for every payment. Copies of receipts will be on file in the Town Office.

A payment will be credited as having been received per the legible postmark date on the envelope or per the date stamped or written on the envelope or check by the Town official receiving the payment. Postdated checks will not be accepted. Requests to hold checks for later deposit will not be honored.

If a payment is returned or refused due to insufficient funds or for any other reason not the fault of the Town or of the Collector, the taxpayer will be charged all associated costs.

### **Acceptance and Allocation of Partial Payments**

Partial payments will be accepted if the taxpayer has submitted in writing a dated and signed payment agreement that is scheduled to clear the account by June 15 of the fiscal year for which taxes are delinquent.

Each partial payment will be applied first to the outstanding accrued interest. Any remainder will be proportionately applied to the tax and penalty.

### **Abatement of Taxes**

Each taxpayer has a right to apply for abatement of property taxes based on any of the grounds listed in 24 VSA § 1535. To request a meeting with the Board of Abatement, please contact the town clerk at 456-8720 or [townclerk@calaisvermont.gov](mailto:townclerk@calaisvermont.gov).

### **Collection After Extended Delinquency**

If no written payment arrangement has been made, or if at any time a payment agreement has not been fulfilled, the Delinquent Tax Collector shall bring the parcel before the Selectboard at a duly warned meeting and request that the Selectboard make a motion to send the parcel to the Town's attorney for collection, which may include a tax sale of the property on the filing of a complaint with the Washington County Small Claims Court or Superior Court.

Once the parcel has been turned over to the Town's attorney for collection, the Delinquent Tax Collector shall accept no payment, full or partial. The taxpayer may communicate only with the attorney on this matter.

*Collector of Delinquent Taxes  
[delinquenttaxes@calaisvermont.gov](mailto:delinquenttaxes@calaisvermont.gov)*

The foregoing Policy is hereby adopted by the Selectboard of the Town of Calais, Vermont,

this 22<sup>nd</sup> day of April 2024 and is effective as of this date until amended or repealed.

*Anne Winchester, Selectboard Chair*

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*Jordan Keyes, Selectboard Vice Chair*

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*Jamie Moorby, Selectboard Member*

A handwritten signature in cursive script, appearing to read "Jamie Moorby", written over a horizontal line.

*Donny Mucherino, Selectboard Member*

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*Anne Toolan, Selectboard Member*

A single horizontal line intended for a signature.