

TOWN OF ROYALTON  
POLICY FOR COLLECTION OF DELINQUENT TAXES

Taxes become delinquent when a taxpayer fails to pay the taxes on the final due date specified on the bill. The treasurer issues to the collector of delinquent taxes a warrant against the delinquent taxpayers in the amount of taxes remaining unpaid. The unpaid taxes are subject to an 8% penalty and interest charged at 1% per month or fraction thereof. Delinquent taxpayers will be notified of the delinquency amount and appropriate charges by mail.

Payment plans are encouraged and should pay all amounts due prior to the next tax year billing. All plans should be in writing and signed by the parties involved. All payments shall be applied to interest and costs first and then proportionally between the principal and penalty.

Mortgage and lien holders of record may be notified of delinquent taxes 30 days after the date taxes are due and in the event the Collector takes further action.

In the event that no satisfactory payment plan has been agreed to and taxes remain delinquent for more than sixty (60) days or a payment plan is in default, then the Collector may initiate a tax sale together with such other remedies that are available by law. If a tax sale is initiated, the property subject to the taxes, or as much of the property as is necessary, will be sold to pay all amounts due, including costs, interests and penalties. Additionally, should the Collector deem it necessary an attorney will be hired to assist with a tax sale. This will add legal expenses actually and reasonably incurred up to 15% of the uncollected tax.

Forbearance will be considered on a case-by-case basis. Facts to be considered for this forbearance will include, but not be limited to, attempts at payments, past communications and sufficient reason to believe that the taxes will be paid in a timely manner.

Each taxpayer has the right to apply for abatement of property taxes based on any of the grounds listed in 24 VSA Section 1535.