

**TOWN OF GLOVER, VERMONT**  
**Delinquent Tax and Wastewater Collection Policy**

It is in the best interest of the town, as well as the residents, that all property taxes and wastewater assessments be paid when they are due. We recognize that there are circumstances beyond the control of a taxpayer that may cause them to become delinquent. We are willing, and readily available to work with all taxpayers in helping them become and/or stay current in their obligations to the Town. We will work with each delinquent taxpayer in a fair and professional manner. With this being said, should we encounter a taxpayer who fails or refuses to deal in good faith, we will proceed in any and all collection methods appropriate to recover the debt in a timely manner.

1. As per the Glover Town Meeting, property taxes are due in one installment by November 16<sup>th</sup> of each year. If November 16<sup>th</sup> falls on a weekend, the taxes are due the following Monday. Wastewater assessments are billed quarterly and due by the 30<sup>th</sup> of the last month of the quarter. The Town will accept payments, without penalty, received by the due date and time.
2. Postmarked payments will be considered late and assessed a penalty and interest. Any payments dropped off at the Town Clerk's office after 5pm on the date payment is due will be considered late and will be assessed the penalty and interest by the Delinquent Tax Collector.
3. An eight percent (8%) penalty is charged on all delinquent payments. Interest on delinquent payments will accrue at a rate of one percent (1%) per month. The cost of postage to mail delinquent letters will be borne by the taxpayer.
4. The Town Treasurer will provide a Delinquent Tax Warrant to the Collector of Delinquent Taxes, within five (5) days, after payment is due.
5. All delinquent payments must be remitted to the Collector of Delinquent Taxes. The Town Treasurer is not authorized to accept any payments toward delinquent payments.
6. Within fifteen (15) days after the warrant for collection of delinquent taxes has been issued, a notice will be sent to each delinquent taxpayer indicating the amount of the taxes or wastewater assessment, interest and penalties owed. Subsequent notices will be sent at the collector's discretion.
7. Partial payments for delinquent taxes or wastewater assessments will be accepted. Partial payments will be applied first to the interest portion and postage due. The remainder will be divided proportionately between the principal amount of tax or wastewater and the 8% penalty. Partial payment arrangements are encouraged so that the balance owed is paid by June 30<sup>th</sup>.
8. Any returned check fees, charged by the bank, will be passed onto the delinquent taxpayer.
9. 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.
10. If no satisfactory payment arrangements have been made in eighteen months or if the arrangements agreed to have not been met, and the balance due is \$1,500.00 or more, the Collector of Delinquent Taxes will submit the information to the town attorney to begin the following actions to sell as much of the property on which the tax is due, as is necessary to pay the tax or wastewater assessment, penalties, costs and fees:
  - a. The Collector of Delinquent Taxes or the town Attorney will notify the taxpayer of the tax sale decision, that full payment must be received prior to the posted date of the impending tax sale, and that the costs of the tax sale will be borne by the taxpayer;
  - b. The Collector of Delinquent Taxes or the town Attorney will notify all mortgage holders and lien holders of the imminent tax sale;
  - c. If full payment has not been received by the posted time and date of the tax sale, the tax sale will be held according to the procedures specified in 32 V.S.A §5252;
  - d. Costs of preparing and conducting the sale, including legal fees up to a maximum of 15% of the amount of the delinquent tax, will be charge to the delinquent taxpayer.

Cynthia Epinette  
Delinquent Tax Collector

**TOWN OF GLOVER, VERMONT**  
PROPERTY TAX PAYMENT AGREEMENT FORM

I, \_\_\_\_\_ hereby acknowledge and agree to the following terms and conditions pertaining to the payment of my property tax to the Town of Glover:

I can be reached at this phone #: \_\_\_\_\_ and this mailing address:

\_\_\_\_\_

I agree to pay \$ \_\_\_\_\_ per \_\_\_\_\_ on \_\_\_\_\_ starting  
(Amount) (Week, Biweekly, etc) (Day of week)

\_\_\_\_\_.

\_\_\_\_\_  
Signature Required

\_\_\_\_\_  
Date

*This agreement is an option provided to the **taxpayer** of the Town of Glover for budgeting purposes and to make smaller and/or multiple property tax payments throughout the year. A prepayment agreement is flexible and can be set up for your convenience. If delinquent taxes are owed a payment agreement may be required in order to avoid tax sale and/or property liens.*

*Signing up for a payment plan does not eliminate your responsibility for interest and penalties on delinquent taxes.*