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TOWN CLERK

TOWN OF ROCKINGHAM
BELLOWS FALLS VILLAGE CORPORATION
DELINQUENT TAX COLLECTION POLICY

DELINQUENT TAX NOTICE

Final tax payments are due each year on May 10th. Approximately 14 days after this date (May 24th), taxpayers with delinquent tax balances will be mailed a notice stating that they have 30 days from the date of the notice to either pay the delinquency in full, or to enter into a "reasonable payment agreement".

"REASONABLE PAYMENT AGREEMENT" DEFINED

1. Payment agreements must be designed to achieve payment in full of delinquent balances within the next year, which ends the following May 10th.

2. The first payment of the agreement must be made at the time the agreement is signed.

3. In addition to the delinquent tax payments, current year tax payments must be made when they become due in August, November, February and May.

4. Payment agreements will only be negotiated with the property owner.

5. A new payment agreement will not be permitted if previous payment agreements have been signed and the specified payments have not been made as scheduled.

FINAL DELINQUENT TAX NOTICE

Approximately 30 days after the original delinquent notice is sent, a final delinquent notice will be sent. This notice will state that they have 14 days to pay the delinquent amount in full or the account will be forwarded to the Tax Sale Attorney to institute tax sale procedures. After 14 days, any delinquent account not paid in full, or without an agreement in place is forwarded to the Attorney for Tax Sale according to the procedures specified in 32 VSA S5252.

Costs of preparing and conducting the sale, including legal fees will be charged to the delinquent taxpayer.

Adopted by the Bellows Falls Village Corporation Board of Trustees this 31st day of January 2012.

Thomas MacPhee, Chair

Peter Golec, Vice-Chair

Ann DiBernardo

Joshua Hearne

Matthew Trieber