

Town of Wells, Vermont
Policy For Collection of Delinquent Taxes

As collector of delinquent taxes for the Town of Wells, I believe it is in the best interest of the Town as well as its residents, that property taxes be paid when they are due, but I recognize that there are circumstances beyond the control of the taxpayer that may cause them to become delinquent. I will work with these delinquent taxpayers to help them come current in their obligation to the Town and will deal with them in a diplomatic and professional way. However, should I encounter a taxpayer who fails or refuses to deal in good faith, I will proceed with any collection methods appropriate to recover the debt in a timely manner.

1. An 8% penalty is charged on all delinquent taxes at the close of business on May 10th or the next business day if the 10th is a Saturday or Sunday, Post marks are not accepted. In addition, interest on delinquent taxes accrues at the rate on 1% per month for the first three months and 1.5% per month thereafter.
2. Within 15 days after the warrant for the 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 written payment agreement. Said written payment agreement must be executed by the delinquent taxpayer within 45 days of the first monthly delinquency notice. Partial payments will be applied proportionately to the principal amount of the tax, interest and penalty.
4. If a 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 a payment agreement is not executed by the delinquent taxpayer, or if the terms of such a payment agreement are breached, the tax collector 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.

NOTICE: You may be entitled to an abatement of your delinquent property taxes under 24 V.S.A. § 1535. If you would like to schedule a meeting with the board of abatement, please contact the town clerk at: 802-645-0486.