

TOWN OF THETFORD
POLICY ON DELINQUENT TAXES
and
TAX SALE PROCEEDINGS

1. All delinquent taxes for prior years shall be paid in full by December 31st of the current tax year.
2. Tax Sale proceedings will not be initiated against a delinquent taxpayer who is unable to make full payment of all delinquent taxes prior to the December 31st deadline if such taxpayer establishes with the Thetford Tax Collector an acceptable written payment plan and makes regular scheduled payments according to such a payment plan.
3. A payment plan shall not be approved by the Thetford Tax Collector unless scheduled payments under the plan are sufficient to amortize (pay in full) total delinquent taxes prior to the due date for the next year's taxes.
4. Tax Sales shall be conducted according to the requirements for notice set forth in 32 V.S.A. s/s 5252 and pursuant to the provisions of 32 V.S.A. s/s 5251 thru 5263 inclusive.
5. Fees and costs as set forth in 32 V.S.A. s/s 5258 including legal fees incurred in preparing for and conducting such a tax sale, not to exceed 15% of the amount of delinquent taxes, shall be charged to the delinquent taxpayer.
6. The VALLEY NEWS, a newspaper of general circulation in the Town of Thetford, or other designated newspaper, shall be used for publication of all notices required under 32 V.S.A. s/s 5252.

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This Policy was adopted by the Thetford Board of Selectmen at their meeting of October 7, 1991, and is in effect as of that date.