

*If a taxpayer makes a partial payment on delinquent taxes, can the collector of delinquent taxes take 8% of the partial payment as a fee?*

Yes. The collector of delinquent taxes may take 8% of the partial payment after interest is deducted from the partial payment. The collector of delinquent taxes *may not* deduct 8% of the entire tax due from the partial payment.

*VLCT News*, January 2001