

Ask The League

Can our town eliminate the position of delinquent tax collector?

No. The town does not have the authority to eliminate this position. Every town in Vermont must have an official charged with collecting delinquent taxes. Fortunately, there are a number of ways in which a town can accomplish this:

1. **Elect a Delinquent Tax Collector.** The most obvious method is to simply elect a delinquent tax collector. A town can vote to elect a delinquent tax collector for a one-year or a three-year term. 17 V.S.A. § 2646(9). This is also the most common method for a person holding another municipal office (e.g., town treasurer) to also serve as the delinquent tax collector. This is perfectly acceptable so long as the person elected as the delinquent tax collector does not hold an incompatible office. Under state law, a delinquent tax collector may not also be a member of the selectboard or school board, hold the position of locally elected auditor, or be the spouse of the town's locally elected auditor. 17 V.S.A. §§ 2646(9), 2647.
2. **Combine the positions of Elected Tax Collector and Delinquent Tax Collector.** The town may vote to elect a tax collector charged with collecting both current and delinquent taxes. If a tax collector position is created, the elected official will serve for a one-year term. 17 V.S.A. §§ 2646(8),(9).
3. **Have the Town Manager serve as Collector of Current and Delinquent Taxes.** If a town has adopted a town manager form of government, its residents may vote to have the manager collect both current and delinquent taxes. In this scenario, the town manager may charge and collect the same fees as a collector of taxes, which are then paid into the town treasury. 24 V.S.A. § 1236(10).
4. **Have the First Constable serve as Collector of Current and Delinquent Taxes.** If the town fails to elect a tax collector at town meeting and does not provide any other method, the first constable automatically becomes the collector of current and delinquent taxes. 24 V.S.A. § 1529.
5. **Vacancy appointment.** If there is a vacancy in the office of delinquent tax collector the selectboard must post notice of the vacancy within 10 days of its creation and appoint to fill the vacancy until an election takes place. A vacancy is created when the delinquent tax collector "resigns his or her office, or has been removed therefrom, or dies, or becomes insane or removes from town." 24 V.S.A. §§ 961, 963. If the town has voted to combine the offices of tax collector and delinquent tax collector, and the collector is unable to discharge his or her duties due to sickness or other reason, the selectboard may appoint a person as tax collector to collect and pay over such taxes. 32 V.S.A. § 4674. Additionally, if a town with a combined delinquent and current tax collector position is without a tax collector, the selectboard may hire a qualified person, who may be a non-resident, to act as tax collector for the town. 32 V.S.A. § 4799.
6. **Charter provision.** Any town in Vermont has the authority to vote to adopt a charter that can change the general state law for that community, provided it is ratified by the legislature. A town may decide that the options provided under state statute for the election of delinquent tax collector don't suit the needs of the community and decide a different method is more appropriate. For example, some municipal charters provide that the selectboard may appoint the delinquent tax collector. A charter change provides towns great flexibility, however the process is complicated and can be quite time

consuming. (See 17 V.S.A. § 2645.) VLCT's Municipal Assistance Center can help you draft the document. Please call Abby Friedman for more information at 1-800-649-7915.

H. Gwynn Zakov, Staff Attorney I
VLCT Municipal Center