

**VLCT SAMPLE**  
**Initial Notice of Delinquent Taxes**  
Office of the Collector of Delinquent Taxes  
Town of \_\_\_\_\_

\_\_\_\_\_  
[Date]

\_\_\_\_\_  
[Delinquent Taxpayer]

\_\_\_\_\_  
[street address]

\_\_\_\_\_  
[city, state, zip]

Dear \_\_\_\_\_:

I have been directed by the Town to collect the taxes which were due at the Town Office on \_\_\_\_\_ [date] \_\_\_\_\_. The taxes on your property, described as \_\_\_\_\_, have become delinquent and the amount due now includes an insert percentage amount of up to 8%, unless limited by municipal vote fee as authorized by the Vermont Statutes, and interest which the Town charges at the rate of insert percentage up to 1% per month for first three months and 1.5% per month thereafter, as has been previously voted by the municipality which is imposed per month or any part of a month.

Your bill is presently calculated as follows:

Unpaid balance, property tax	_____
Collection fee of 8%	_____
Interest for _____ months	_____
<b>TOTAL DUE</b>	_____

Please pay \$\_\_\_\_\_ before \_\_\_\_\_.

I will receive payment by check or money order, payable to the Town, mailed or delivered to the address above. If you would like to meet with me to make a payment, to go over your bill, or to make payment arrangements, please come to the office on \_\_\_\_\_, or call me at \_\_\_\_\_ to make an appointment.

I have enclosed a copy of the Town policy on collection of delinquent taxes. Please note that interest will continue to accumulate, and additional collection costs and fees may be added to your bill. If you have any questions, please call me.

**You may be able to receive an abatement of your delinquent taxes under 24 V.S.A. § 1535. If you would like to schedule a meeting with the Town of \_\_\_\_\_ Board of Abatement, please send a request to the Town Clerk at: \_\_\_\_\_.**

Sincerely,

\_\_\_\_\_  
Collector of Delinquent Taxes

**VLCT SAMPLE**  
**TOWN OF \_\_\_\_\_**  
**DELINQUENT TAX AGREEMENT**

\_\_\_\_\_  
[Date]

\_\_\_\_\_  
[Property Owner]

\_\_\_\_\_  
[street address]

\_\_\_\_\_  
[city, state, zip]

Property Location \_\_\_\_\_

Parcel Number \_\_\_\_\_

Delinquent Tax Amount	_____	_____	_____
	Principal	Interest	Penalty

The undersigned agrees to pay the delinquent taxes and accrued interest and penalties in accordance with the following schedule:

**[Insert terms of agreement, including starting date, date of payments, amount of payments, and so forth.]**

It is understood that payments are first applied to interest, then pro-rated between principal and penalties. Interest charges continue to accrue until all taxes are paid in full. Additional payments are acceptable at any time. It is further understood that failure of the taxpayer to abide by the terms of this agreement in any way may result in the property being sold at tax sale or may result in the Town initiating any other remedies allowed by law. This agreement is void if any new taxes become delinquent during the repayment period.

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Town of \_\_\_\_\_

\_\_\_\_\_  
Date

**VLCT SAMPLE**  
**TOWN OF \_\_\_\_\_**  
**NOTICE OF DISTRAINT**

The resident and non-resident owners, lien holders and mortgagees of real estate and business personal property in the Town of \_\_\_\_\_ in the County of \_\_\_\_\_ are hereby notified that the taxes on business personal property assessed by the said Town for the years 20\_\_ and 20\_\_ remain, either in whole or in part, unpaid upon the following described business personal property of \_\_[company]\_\_, said property being situated in the Town of \_\_\_\_\_ in the County of \_\_\_\_\_ and State of Vermont:

Being the business personal property listed and described in \_\_[company]\_\_'s Vermont Tax Inventory filing as of April 1, 20\_\_ and received and recorded in the business personal property records of the Town of \_\_\_\_\_, Vermont on April 28, 20\_\_, and more particularly described therein, IN PART, as follows:

**[Insert description of the property.]**

And so much of such property shall be distrained on the \_\_\_\_ day of [month, year] at \_\_\_\_ o'clock [a.m./p.m.] at [street address, city/town], Vermont, as shall be requisite to discharge such taxes with costs, as described on the 20\_\_ and 20\_\_ warrants received by me and further described as the amounts of \$\_\_\_\_\_ principal for 20\_\_ taxes and \$\_\_\_\_\_ principal for 20\_\_ taxes and accrued penalties and interest for same, unless previously paid.

Dated at [city/town] in the County of \_\_\_\_\_ and the State of Vermont this \_\_\_\_ day of [month, year].

\_\_\_\_\_  
Collector of Delinquent Taxes  
\_\_\_\_\_, Vermont