

Delinquent Tax Collection Manual

Introduction

The Vermont League of Cities and Towns Municipal Assistance Center has prepared this *Delinquent Tax Collection Manual* to assist municipal officials statutorily responsible for this function. **It is not intended to be a substitute for legal advice**, but it should prove to be a valuable starting point in understanding the legal responsibilities of the collector of delinquent taxes.

The collector of delinquent taxes plays a vital role in ensuring that town property taxes are paid by all of the taxpayers of the town. It is the job of the collector of delinquent taxes to notify taxpayers when their taxes are overdue, to make arrangements for late payments, and to take formal collection actions, including conducting tax sales of the property, when necessary. Finally, it is the obligation of the collector of delinquent taxes to keep records of all delinquent accounts and to provide an accounting of these records to the locally elected auditors for inclusion in the annual report of the town.

This manual explains the statutory requirements of the position of collector of delinquent taxes and seeks to provide a realistic guide to some of the practical obligations of the office to help collectors of delinquent taxes perform their duties in a complete and effective manner. The appendices to this manual include sample letters and forms for your use.

The authorities vested in the collector of delinquent taxes are among the most powerful in all of local government. Improper exercise of these authorities can result in significant legal liability for your town. Reasonable efforts have been made to ensure that the information provided in this publication is accurate; however, the Vermont League of Cities and Towns makes no warranty, express or implied, or representation that such information is suitable for any particular purpose or may be relied upon for any specific act, undertaking, or course of conduct. Considering the ever-changing status of both statutory and case law, the Vermont League of Cities and Towns recommends that its members consult with an attorney before

undertaking a specific course of action based on the material contained herein.

Disclaimer: This resource is only intended to provide information and it does **NOT** constitute legal advice. Readers with specific legal questions are encouraged to contact an attorney. The use or downloading of this resource does **NOT** create an attorney-client relationship and will not be treated in a confidential manner.

If you have additional questions please use the ask a question button to submit them.

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