



# Town of Castleton

## TAX SALE POLICY

The following procedures will apply to tax sales in the Town of Castleton. These procedures are advisory in nature and the failure to follow one or more of these procedures will not invalidate an otherwise lawful tax sale.

### **SUBMISSION OF TAX SALE LIST**

Prior to a tax sale, the Tax Collector shall submit a list of properties to the Castleton Select Board for tax sale consideration. The approved list will be returned to the Tax Collector for action.

### **CRITERIA FOR INCLUSION ON TAX SALE LIST**

Properties that have delinquent taxes and/or sewer service charges for prior tax and sewer year(s) are presented on the tax sale list, except for those parcels covered by a valid partial payment agreement.

### **NOTIFICATION**

1. Prior to sale, a "30-DAY TAX SALE NOTIFICATION", will be mailed by certified mail to the last known address of the property owner(s) of record. To avoid a tax sale, the property owner(s) of record must make payment-in-full within the notification period, or otherwise make arrangements with the Tax Collector for partial payments. Payment in full includes taxes, sewer charges, interest, fees, and costs as of the date of payment.
2. If payment in full or a partial payment agreement is not executed by the end of the 30-day notification period, tax sale procedures in accordance with 32 V.S.A. §5252 will commence. These procedures include:
  - a. Tax Collector shall extend a warrant of tax sale.
  - b. An advertisement of tax sale will be published no less than (3) times in a designated newspaper of general circulation.
  - c. Notice of tax sale will be send by certified mail to all known property owner(s), mortgagees, and lien holders.
  - d. A notice of tax sale will be posted in one or more public places in the Town.

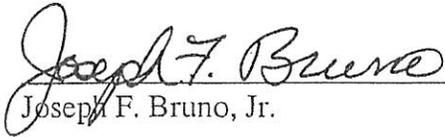
**TAX SALE**

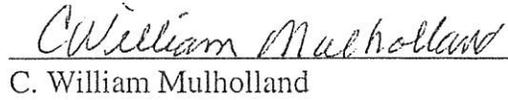
1. Tax sales will be conducted in accordance with 32 V.S.A. §5252 *et seq.* at a time and place as determined by the Tax Collector.
2. Bidders at a tax sale will follow the reasonable registration and bidding procedures as determined by the Tax Collector.
3. All sales are for cash or certified bank check. Other forms of payment may be accepted at the sole discretion of the Tax Collector.

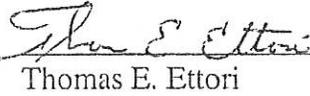
**REDEMPTION.**

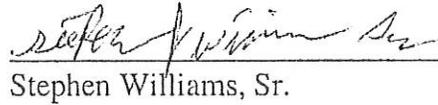
1. Properties sold for taxes may be redeemed in accordance with 24 V.S.A. §5260.
2. Redemption will include payment for delinquent taxes and sewer charges, interest, fees, and costs to the date of redemption.

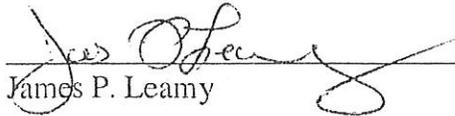
Adopted this 14<sup>th</sup> day of August 2006.

  
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Joseph F. Bruno, Jr.

  
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C. William Mulholland

  
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Thomas E. Etori

  
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Stephen Williams, Sr.

  
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James P. Leamy