



Town of Castleton

TAX and SEWER COLLECTION POLICY

GENERAL

1. Tax/sewer bills are mailed out thirty (30) days in advance of the first installment due date (32 V.S.A. Section 4772, 4792). Bills are sent to owners of record as of April 1st of each year.
2. A notice of due date is published in a local newspaper of general distribution before each installment due date.
3. Where used herein, Collector means Tax Collector or Town Manager. Payer means tax payer or payer of sewer charges.
4. For mailed payments, the U.S. Postal Service postmark on the envelope determines timeliness of payment. In the absence of a postmark, the date of mailing will be presumed to be five business days prior to the date received in the Town Office. For late payments received by mail or private courier service, e.g. FEDEX, the payment envelope will be date-stamped and retained to document date of receipt.
5. Upon request, a receipt of payment will be sent to the payer, if the payer provides a self-addressed envelope with proper postage.

OVERPAYMENT/UNDERPAYMENT ADJUSTMENTS

1. In cases of overpayment, the amount of the overpayment is applied to the next installment. If no taxes/sewer charges are remaining for the current billing year, overpayments in excess of \$5.00 will be refunded to the payer. Overpayments of less than \$5.00 will be refunded upon request of the payer, provided such a request is made no later than the end of the fiscal year.
2. In cases where a balance of **\$5.00 or less** remains outstanding on a tax/sewer account, the Collector may waive the balance on a case-by-case basis.

INTEREST

1. Interest accrues and is posted on unpaid taxes or sewer charges thirty (30) days after each payment due date and on the first day of each month thereafter.

PENALTY CHARGE

1. An 8% penalty charge accrues on unpaid taxes or sewer bills thirty (30) days after the final due date in each billing year provided that a notice is mailed to all unpaid accounts at least ten (10) days before the 8% penalty charge is added.

PARTIAL PAYMENTS

1. Installment payments for taxes or sewer bills may be accepted pursuant to a written agreement approved by the Collector.

2. Partial payments are applied in order to applicable costs and fees, to penalty, to interest, and to principal, respectively.

CHECK ACCEPTANCE/DEFAULT

1. Postdated or second party checks are not accepted, other than state tax refund checks made payable to the Town of Castleton. Checks are considered cash items and will not be held under any circumstances.
2. Bad Checks. Bad checks are checks returned by a financial institution for insufficient funds, drawn on closed accounts, etc. The party tendering a bad check will be notified by certified mail or other service, that he/she has ten (10) business days to redeem the bad check with costs by cash or other acceptable form of payment. Costs will include postage, a \$25.00 fee to cover the tax collector's costs of recovery, and may include other costs as appropriate. If a bad check is not redeemed within 10 business days of the date the payer is notified of the bad check, the Collector will proceed with collection in accordance with Vermont law.

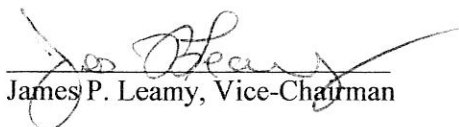
MOBILE HOMES


1. It is the responsibility of every mobile home owner to have on file with the Town Clerk a Uniform Bill of Sale form (9 V.S.A. Section 2602 B & C).
2. For property owners who wish to sell and remove their mobile homes from the town during the fiscal year, all taxes and sewer charges must be paid in full before transporting the mobile home. The Uniform Bill of Sale should be released by the Town Clerk. A letter may be presented to the Board of Abatement for their consideration of a refund of taxes paid when the mobile home was not located in the town of Castleton.
3. Mobile home owners who wish to remove their homes from the town of Castleton after April 1st, but prior to the setting of the tax rate, must pay estimated taxes in full in advance. The estimated tax will be computed using the prior year's tax rate multiplied by the April 1st assessment. The mobile home owner may present a letter to the Board of Abatement for consideration of an abatement/refund.


This policy supercedes the policy adopted on August 25, 1986 (as amended).

Adopted by the Selectboard of Castleton Vermont this 13th day of August, 2007.


Thomas E. Ettori, Chairman


James P. Leamy, Vice-Chairman


Joseph F. Bruno, Jr., Member


Patrick H. Eagan, Member


C. William Mulholland, Member



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.

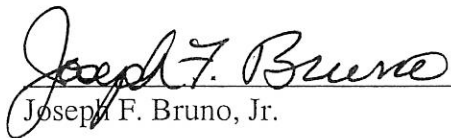
TAX SALE

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 14th day of August 2006.


Joseph F. Bruno, Jr.


C. William Mulholland


Thomas E. Ettori


Stephen Williams, Sr.


James P. Leamy