

TOWN OF BRANDON  
POLICY FOR COLLECTION OF DELINQUENT SEWER TAXES

The purpose of this policy is to establish clear guidelines so that all delinquent sewer users will be treated fairly and will know what to expect.

The property owner or group of property owners using the sewerage system shall be liable for the rent fixed as provided by Title 24 V.S.A, §3507, §3615, and §3616. The charges, rates or rents for such sewage system shall be a lien upon the real estate furnished with such service in the same manner and the same effect as taxes are a lien upon real estate under Title 32, §5061 and shall be an assessment enforceable under the procedures listed as follows.

- A. 1% Interest is assessed after the Treasurer has posted all payments received for any given due date. 1% interest will continue to be assessed the 15<sup>th</sup> of each month thereafter until all delinquent sewer taxes have been paid in full. If the sewer tax has not been paid by the fourth installment an 8% penalty will be assessed.
- B. When an assessment remains unpaid for a period of 30 days, the Treasurer of the municipality may issue a warrant for its collection directed to the collector of taxes, who shall have the same power to enforce the collection and shall proceed in the same manner as provided by law for the collection of taxes under subchapter 9 of chapter 133 of Title 32.
- C. When the ratepayer fails to render payment for a valid sewer bill or charge within 30 days of the postmark on the bill or by the due date, the appointed and elected officials may proceed with collection of the delinquency as provided in Title 24, chapter 129.
- D. Only payment arrangements that will pay the sewer bill in full within one year of the date of the agreement will be accepted. All subsequent or new sewer billings must be paid when due and are not included in the agreement.
- E. If the sewer tax on personal property, such as Mobile Homes, is not paid in full within the 30 days of the first delinquent notice the tax collector will seek the authorization of the Select Board to place a lien on the property.
- F. Mortgage holders and lien holders will be notified of the delinquent sewer taxes immediately following the first 30 days' notice and again prior to tax sale.
- G. Partial payments will be applied first to the interest portion of the amount due, and the remainder will be applied to the principal sewer taxes due.
- H. If no satisfactory payment arrangements have been made in one month, or if the prior agreement has not been met, the tax collector will begin the following actions to conduct a tax sale of the property or as much of the property as is necessary to pay the tax, plus costs and fees:

- a. The collector will notify the taxpayer and all mortgage and lien holders of the tax sale decision, the date by which full payment must be received, and the costs to expect once the sale process begins.
  - b. If the deadline date has passed and full payment has not been received, the collector will proceed with a tax sale according to the procedures specified in 32 V.S.A. §5232.
- I. Costs of preparing and conducting the sale, including legal fees up to a maximum of 15% of the amount of the delinquent tax, will be charged to the delinquent taxpayer.
- J. Each taxpayer has a right to apply for abatement of sewer taxes based on any of the grounds listed in 24 V.S.A. §1535.
- K. If no one purchases the property at tax sale, or if, in the judgment of the tax collector, proceeding with the tax sale is inadvisable, the tax collector shall collect the delinquent taxes using any or all of the methods permitted by law.

DATED:

8/24/17



David J. Atherton  
Collector of Delinquent Taxes  
Town of Brandon

A true record made this 25<sup>th</sup> day of  
August 2017, A.D. at 2:45 pm  
Attest: [Signature] Brandon Town Clerk