

Appendix A

**Town of Manchester
PO Box 909
Manchester Center, Vermont 05255**

Letter of Agreement

Parties to Said Agreement

1. Town of Manchester
2. _____

Balance Due: Tax _____
Lien _____
Interest to Date: _____
TOTAL _____

I, _____, hereby agree to the following terms relative to the payment of the above noted tax balance due tot Town of Manchester, Vermont.

1. The balance of all delinquent taxes will be paid, including tax, penalty, and interest, and all other costs and fees allowed by law.
2. Interest continues to accrue at the rate of 1% per month first 90 days, and 1½% per month thereafter.
3. Payments will be made by _____ (schedule).
4. Payments will be remitted as per #3, or sale of property for taxes will be anticipated.
5. All future tax bills shall be paid timely during the life of this agreement.
6. This agreement shall be in force from the date of its execution until all delinquent taxes are fully paid to the Town of Manchester.

Signed: _____

Date

Appendix B

November 2, 2012

Ms. Jane Eyre
Rochester Lane
Arlington, VT05250

RE: TOWN OF SUNDERLAND DELINQUENT TAXES; PARCEL #1111

Dear Ms. Eyre:

This office has been retained by Town of Sunderland Delinquent Tax Collector Kathleen Morse. She has asked me to write to you regarding your delinquent taxes. It has been the policy of Ms. Morse to schedule a tax sale for all properties for which taxes remained unpaid if: (1) no satisfactory payment arrangements have been made within 30 days of notification of the tax delinquency; or (2) if the arrangements previously agreed upon have not been met. In keeping with this policy, unless all amounts owed by you for the tax periods up to and including the payment that became due in April, 2012, are paid by December 2, 2012, this office will begin tax sale proceedings, including legal notices published in the *Bennington Banner*. As further delay will only increase your indebtedness, I urge you to settle this matter now.

As of November 2, 2012, you owe the total sum of \$21,456.35, representing delinquent tax, interest and penalty for tax years 2008-2009, 2009-2010, 2010-2011 and 2011-2012. On the sixteenth day of each month, additional interest in an amount of \$211.33 (1 ½ % of the principal owed) will be added to your delinquent tax account until the account is brought up to date or a tax sale of the property takes place. Additional statutory costs and fees will be added if a tax sale is scheduled.

Please forward your check, in the sum of \$21,456.35, made payable to KEVIN M. O'TOOLE, TRUSTEE, PO Box 766, Dorset, VT 05251. If payment is received on or after November 16th, the amount owed will be \$21,667.68.

You should be aware that you may seek relief from the Town of Sunderland Board of Abatement. Pursuant to 24 V.S.A. §1535, the Board of Abatement may abate, in whole or in part, taxes, interest and collection fees accruing to the Town in the following cases: (1) taxes of persons who have died insolvent; (2) taxes of persons who have removed from the state; (3) taxes of persons who are unable to pay their taxes, interest, and collection fees; (4) taxes in which there is manifest error or a mistake of the Listers; and (5) taxes upon real or personal property lost or destroyed during the tax year; (6) taxes for real and personal property owned by veteran of any war or that veteran's spouse, widow, widower, or child, under certain circumstances; and (7) taxes upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile park land, or parts thereof, or closure of the mobile home park in which the mobile home was sited. If you would like to schedule an abatement hearing or have other questions, please call.

If you have any questions concerning the above, please do not hesitate to call.

Very truly yours,

KMO:dt
Copy to: Kathleen Morse

Kevin M. O'Toole

Appendix C

January 9, 2013

Ms. Rose Keough
Sunderland Town Clerk
P.O. Box 295
E. Arlington, Vermont 05252

RE: TOWN OF SUNDERLAND FEBRUARY 6, 2013 TAX SALE;
PROPERTY OF JANE EYRE

Dear Rose:

By virtue of the tax warrants issued by the Sunderland Town Treasurer, attested copies of which are enclosed for filing in your office, and the tax bills for 2008-2009, 2009-2010, 2010-2011 and 2011-2012 in the amounts of \$4,719.01, \$3,274.20, \$3,069.58 and \$3,025.99, respectively committed to me for collection, I have levied upon the property described in the attached "Notice of Tax Sale," owned by Jane Eyre.

This action is taken to comply with the requirements of 32 V.S.A. § 5252(1).

Very truly yours,

Kathleen Morse
Collector of Delinquent Taxes

KM/dt
Enclosures

APPENDIX D

STATE OF VERMONT
COUNTY OF BENNINGTON

TO: DELINQUENT TAX COLLECTOR
OF THE TOWN OF SUNDERLAND
IN THE COUNTY OF BENNINGTON

GREETINGS:

By the Authority of the State of Vermont, you are hereby commanded to levy and collect of the person(s) named in the list herewith committed to you, the sum of money annexed to the name of each person respectively, and pay the same to the Treasurer of the Town of Sunderland on or before 60 days from the date hereof; and if any person neglects or refuses to pay such sum with your fees, you are hereby commanded to distrain the goods and chattels of such delinquent person, and the same dispose of according to law, for the satisfying of such sum, with your own fees; and for want thereof, you are hereby commanded to extend this warrant, for the collection of such sum so assessed against such delinquent person, with costs, together with your own fees, upon any land in this state belonging to such delinquent, according to law.

**FOR THE TOWN OF SUNDERLAND TAX YEAR
2012-2013**

Jane Eyre

TAXPAYER

\$4,719.01

AMOUNT OF TAXES

Dated at Sunderland in the County of Bennington, as of this 16th day of April 2013.

Rose Keough, Treasurer
Town of Sunderland, VT 05252

A True Copy. Attested.

Kathleen Morse
Town of Sunderland Delinquent Tax Collector

APPENDIX E

NOTICE OF TAX SALE

The resident and non-resident owners, lien holders and mortgagees of property in the Town of Sunderland, in the County of Bennington and State of Vermont, are hereby notified that the taxes assessed by such Town for the 2008-2009, 2009-2010, 2010-2011 and 2011-2012 tax years remain, either in whole or in part, unpaid on the following described property in such Town, to wit:

- 1) It being all and the same lands and premises conveyed to Jane Eyre by Warranty Deed of Rex Carz, dated March 26, 2004 and recorded on March 3, 2005 in Book 86 at Page 68 of the Sunderland Land Records. (E911 address: High Point Road).
- 2) It being a 28' x 56' 1994 Titan New England Manor mobile home (serial #19-94-328-9520), nor or formerly located off Bacon Hollow Road in Sunderland, VT;
and
- 3) It being a 1966 Brookwood mobile home (serial #FFBFXMCO 1868) now or formerly located off Kenny Farm Road in Sunderland, VT.

And pursuant to 32 V.S.A. §5254, so much of such property will be sold at public auction at the Town of Sunderland Office, a public place located at 181 South Road in Sunderland, Vermont, on the 6th day of February, 2013, at 10:00 a.m., as shall be requisite to discharge such taxes with costs, unless previously paid.

Dated at Sunderland, Vermont this 9th day of January, 2013

KATHLEEN MORSE
Collector of Delinquent Taxes

Appendix F

January 11, 2013

CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Ms. Jane Eyre
120 Main Street
Sunderland, VT 05250

RE: TOWN OF SUNDERLAND FEBRUARY 6, 2013 TAX SALE;
PROPERTY OF JANE EYRE

Dear Gentlepersons:

I represent Kathleen Morse, Delinquent Tax Collector for the Town of Sunderland, Vermont. Enclosed please find the following documents:

1. Notice of intent to proceed with tax sale;
2. Notice of tax sale; and
3. Copies of the warrants which reflect the total taxes due.

Other charges will include interest at a rate of 1 ½ % per month, a penalty of 8%, and legal fees of up to 15% of the uncollected tax. The total amount of taxes, penalties, interest and attorney's fees due as of the date of the February 6, 2013, sale will be \$24,203.66. **In addition, the following may be due. Because of these additional charges, the exact amount due prior to the date of sale will vary. Please telephone my office in order to confirm the amount owed as of a particular date.**

Levy and Extending of Warrant:	\$10.00
Recording Levy and Warrant:	\$10.00
Notices: (each)	\$ 6.70
Publication:	Actual cost
Attending and holding sale:	\$10.00
Making return:	\$10.00
Recording return:	\$10.00
Collector's deed:	\$30.00

Pursuant to 32 V. S. A. § 5254, when the property taxes, together with all costs, are not paid before the day of sale, the real property on which the taxes are due will be sold to satisfy the amounts due. Note that no less than twenty-four hours prior to the scheduled tax sale, you may request, in writing, that only a portion of the property be sold. This request must clearly identify the portion of the property to be sold, and must be accompanied by a certification from Town of Sunderland Zoning Administrator, John Stuermer (802/325-1068) and from the District Environmental Commission (802-786-5900) that the portion identified may be legally subdivided. If, however, the identified portion cannot be sold for the total amounts owed, then the entire property will be sold.

Very truly yours,

Kevin M. O'Toole

KMO:dt
Enclosures

Copy to: Ms. Kathleen Morse

APPENDIX G

January 11, 2013

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

First National Bank of Anywhere
656 Main Street
Anytown, VT 05000

RE: TOWN OF SUNDERLAND FEBRUARY 6, 2013, TAX SALE;
PROPERTY OF JANE EYRE

Dear Gentlepersons:

I represent Kathleen Morse, Delinquent Tax Collector for the Town of Sunderland, Vermont. First National Bank of Anywhere holds a security interest on real property owned by Jane Eyre by virtue of a Mortgage Deed, dated August 19, 2000 and recorded on September 1, 2000 in Book 7 at Page 43 of the Sunderland Land Records.

Enclosed please find the following documents:

1. Notice of intent to proceed with tax sale;
2. Notice of tax sale; and
3. Copies of the warrants which reflect the total taxes due.

Other charges will include interest at a rate of 1 ½ % per month, a penalty of 8%, and legal fees of up to 15% of the uncollected tax. The total amount of taxes, penalties, interest and attorney's fees due as of the date of the scheduled February 6, 2013, sale will be \$24,203.66. **In addition, the following may be due. Because of these additional charges, the exact amount due prior to the date of sale will vary. Please telephone my office in order to confirm the amount owed as of a particular date.**

Levy and Extending of Warrant:	\$10.00
Recording Levy and Warrant:	\$10.00
Notices: (each)	\$ 6.70
Publication:	Actual cost
Attending and holding sale:	\$10.00
Making return:	\$10.00
Recording return:	\$10.00
Collector's deed:	\$30.00

Pursuant to 32 V. S. A. § 5254, when the property taxes, together with all costs, are not paid before the day of sale, the real property on which the taxes are due will be sold to satisfy the amounts due. Note that no less than twenty-four hours prior to the scheduled tax sale, the taxpayer may request, in writing, that only a portion of the property be sold. This request must clearly identify the portion of the property to be sold, and must be accompanied by a certification from the Zoning Administrator John Stuermer (802/375-6987) and from the District Environmental Commission (802-786-5900) that the portion identified may be legally subdivided. If, however, the identified portion cannot be sold for the total amounts owed, then the entire property will be sold.

Very truly yours,

Kevin M. O'Toole

KMO:dt
Enclosures

Copy to: Ms. Kathleen Morse

Appendix H

Internal Revenue Service
Technical Services Group
PO Box 9112, JFK Post Office
STOP 20800
Boston, MA 02203

November 12, 2014

City and Town Assessors:

I write this letter to inform you that this office of the IRS handles municipal tax sales. Internal Revenue Code sections 7a425 deals with nonjudicial sales and federal tax liens. When forwarding notices of sale to us, please send them to:

Internal Revenue Service
Technical Services Group
PO Box 9112, JFK Post Office
STOP 20800
Boston, MA 02203

If notices of municipal tax sales are received without the required information, we will return the notice to you as inadequate. I have attached information about what is required by the law to make an adequate notice.

It is your election to provide IRS with the Notice of Sale under 7425 to eliminate the federal tax lien at the sale [subject to the federal right to redeem property from the high bidder within 120 days of the sale date] *or* to let the federal tax lien survive the municipal tax sale.

If you do *not* provide IRS with an adequate notice of the sale, the IRS lien will then survive the municipal tax sale. The purchaser of the property would need to apply for a discharge of federal tax lien. The federal taxes would still be collectible from the property after the municipal taxes are satisfied.

Please call me or Kelly Diaz of our staff at 617-316-2608 at any time.

Sincerely,

A.J. Behrle, Jr.
Chief, Advisory Unit
Special Procedures

APPENDIX J

January 29, 2013

Ms. Rose Keough
Sunderland Town Clerk
P.O. Box 295
E. Arlington, Vermont 05252

RE: TOWN OF SUNDERLAND FEBRUARY 6, 2013 TAX SALE;
PROPERTY OF JOAN JONES

Dear Rose:

On January 28, 2013, I received from Joan Jones check #9782 in the sum of \$5,248.55, representing payment of all delinquent taxes, penalty, interest and fees owed for the Town of Sunderland 2011-2012 tax year. By copy of this letter, I have informed Ms. Jones that the scheduled February 6, 2013 tax sale of her property has been canceled.

As the tax sale of the Jones property has been canceled, please record this letter in the Land Records, in order to confirm to third parties that the tax sale was canceled. Enclosed is my trust check #1072 in the sum of \$10.00 to cover the statutory recording fee.

Very truly yours,

Kevin M. O'Toole

KMO:dt

Copy to: Ms. Kathleen Morse
Ms. Joan Jones

Encl

APPENDIX K

January 29, 2013

Ms. Kathleen Morse
Town of Sunderland
P.O. Box 295
E. Arlington, Vermont 05252

RE: TOWN OF SUNDERLAND FEBRUARY 6, 2013 TAX SALE;
PROPERTY OF JOAN JONES

Dear Kathleen:

On January 28, 2013, I received from Joan Jones check #9782 in the sum of \$5,248.55, representing payment of all delinquent taxes, penalty, interest and fees owed for the Town of Sunderland 2011-2012 tax year. By copy of this letter, I have informed Ms. Jones that the scheduled February 6, 2013 tax sale of her property has been canceled.

The amount owed of \$5,248.55 is broken down in the enclosed Tax Sale Calculation Form. Enclosed is my trust check #10728 in the sum of \$4,557.73 representing the amount paid minus attorney fees of \$487.25, recording fee of \$10.00, notice fee of \$5.95 and publication costs of \$187.62. I will attend to payment of the bill from the *Bennington Banner* and the recording fee.

Please make your accounting to Treasurer Rose Keough for the payments due to you, namely, the total penalty of \$288.74 and the levy fee of \$10.00. Please see that the Notice of Tax Sale is removed from the Sunderland Town Office.

Very truly yours,

Kevin M. O'Toole

KMO:dt

Copy to: Ms. Rose Keough
Ms. Joan Jones

Enclosures

"thousands of dollars," when the value was actually, according to plaintiff, about \$500, was not such variance as would cause damage to plaintiff and was sufficiently true to establish defense of truth to charge that statement was defamatory); *Dudley v. Farmers Branch Daily Times*, 550 S.W.2d 99, 100-01 (Tex. Civ. App. 1977) (newspaper article stating that plaintiff had been charged in connection with theft of \$168,000 worth of material was privileged even if the article magnified the value of the stolen property); *Fort Worth Press Co. v. Davis*, 96 S.W.2d 416, 419 (Tex. Civ. App. 1936) (accusation that the mayor of a town wasted \$80,000 of the taxpayer's money held to be justified by proof that he wasted \$17,500, since there is no more opprobrium attached to the greater amount).

[5] In sum, the media accounts of plaintiff's arrest were privileged because they were substantially accurate. The superior court correctly granted defendants' motion for summary judgment.

Affirmed.

Green Mountain Fence Co., Inc. v. John and Linda

Vigarío

[510 A.2d 1316]

No. 84-456

Present: Allen, C.J., Hill, Peck, Gibson and Hayes, JJ.

Opinion Filed April 11, 1986

1. Real Property—Federal Tax Lien—Redemption

Under 26 U.S.C. § 7425(d), upon nonjudicial sale of real property to satisfy lien prior to that of United States, United States may redeem within 120 days from date of such sale or period allowable for redemption under local law, whichever is longer; thus, where United States redeemed property before time had not yet expired for senior mortgage holder to redeem under 32 V.S.A. § 5260, federal government's redemption effort was premature.

2. Landlord and Tenant—Eviction—Title of Landlord

In action by plaintiff to evict defendants from apartment building purchased by plaintiff from United States government, timely redemption by mortgagee under 32 V.S.A. § 5260 extinguished interest of purchaser at tax sale, extinguished interest of United States, whose title derived from purchaser at tax sale, and extinguished any claim to title in plaintiff, which re-

ceived its interest from United States; thus, plaintiff lacked valid claim to premises.

Appeal by plaintiff landlord from judgment for defendants tenants in action to evict tenants from apartment house. Orleans Superior Court, Martin, J., presiding. *Affirmed.*

Vincent Illuzzi, Michael R. Loignon, and Susan A. Davis, Law Clerk (On the Brief), of Vincent Illuzzi & Associates, Orleans, for Plaintiff-Appellant.

Gensburg & Axelrod, St. Johnsbury, for Defendants-Appellees.

Per Curiam. Plaintiff, Green Mountain Fence Company, Inc., sought to evict defendants, tenants in the Barton apartment house which is the subject of this litigation. The superior court held that plaintiff lacked a valid claim to the premises, and entered judgment for defendants. We affirm.

Plaintiff purchased its interest in the premises from the United States government. The United States, in turn, traces its title from a party who purchased the property at a properly noticed Barton tax sale conducted on June 15, 1982. On October 8, 1982, the United States obtained title from the Barton tax sale purchaser for the purpose of protecting its interest in two federal tax liens that had been placed on the property prior to the Barton sale. On June 13, 1983, after the purchase by the United States, but less than a year after the Barton tax sale, the holder of a senior mortgage on the property tendered the appropriate amount to the Barton tax collector, and redeemed the property pursuant to 32 V.S.A. § 5260. That section allows a redemption by the owner or mortgagee of lands sold for taxes, or by his representatives or assignees, within one year from the day of sale. *Id.*

Plaintiff argues that the redemption by the United States was timely and proper and created an unassailable title, which plaintiff then purchased. On the other hand, defendants contend that the redemption by the United States was premature and that the federal government had no interest to convey when it quitclaimed the Barton property to the plaintiff. Defendants argue that the mortgagee remained free to redeem his interest and perfect title.

[1, 2] Under 26 U.S.C. § 7425(d), upon a nonjudicial sale of real property to satisfy a lien prior to that of the United States, the United States may redeem within 120 days from the date of

such sale "or the period allowable for redemption under local law, whichever is longer." See *San Miguel Investment Co. v. United States*, 48 A.F.T.R.2d (P-H) ¶ 81-5436 (D. Colo. 1981). When the United States redeemed on October 8, 1982, the time had not yet expired for the senior mortgage holder to redeem under 32 V.S.A. § 5260. Consequently, the federal government's 120-day period had not yet begun to run. Its redemption effort was premature. The federal government's interest in the premises was limited to the quality of the title held by its predecessor, the purchaser at the Barton tax sale. This purchaser, in turn, got "no better title than was held by the person against whom the tax was assessed." *Morse v. King*, 137 Vt. 49, 51, 398 A.2d 299, 301 (1979). At the time of the assessment, the property was encumbered by a mortgage. The timely redemption by the mortgagee on June 13, 1983 extinguished the interest of the purchaser at the tax sale (the very purpose of redemption), extinguished the interest of the United States, whose title derived from the purchaser at the tax sale, and, finally, extinguished any claim to title in the plaintiff, which received its interest from the United States.

The trial court properly entered judgment for defendants.

Affirmed.

Cite as 147 Vt. 77

State of Vermont v. Patrick Collins

[509 A.2d 1020]

No. 84-398

Present: Allen, C.J., Hill, Peck, Gibson and Hayes, JJ.

Opinion Filed April 11, 1986

Criminal Law—Assault on Law Enforcement Officer—Performance of Lawful Duty

Although police officer was not under any compulsion to offer defendant ride from residence where owner had asked defendant to leave and had complained to police of drunk person on premises, it was within scope of officer's employment to peaceably move defendant from place where his behavior had been objectionable, and to agree to transport defendant home; thus, police officer was not pursuing his own interests but rather peaceable resolution of possible conflict when defendant struck him beneath right eye after they arrived at point where defendant wanted to be dropped off.

Appeal by defendant from conviction of assault on police officer. District Court, Unit No. 3, Caledonia Circuit, *Keyser, J.*, Specially Assigned, presiding. *Affirmed.*

Robert M. Butterfield, Caledonia County Deputy State's Attorney, St. Johnsbury, for Plaintiff-Appellee.

Vincent Illuzzi and *Susan A. Davis*, Law Clerk (On the Brief), of *Vincent Illuzzi & Associates*, Orleans, for Defendant-Appellant.

Per Curiam. Defendant appeals a conviction of assault on a police officer in violation of 13 V.S.A. § 1028. We affirm.

The facts are as follows. Defendant was a guest in a residence in North Concord, Vermont. At approximately 5:00 p.m., a uniformed state police officer was dispatched to the residence to investigate a complaint regarding a drunk person on the premises. He arrived at the residence in a marked Vermont State Police cruiser. The owner of the residence told the trooper that he had asked defendant to leave the property but that defendant had refused to comply with his request. Defendant then stated that he would leave the premises with the trooper. The trooper agreed to transport defendant, and the two men left in the cruiser.

At trial, the trooper testified that during the ride from North Concord to St. Johnsbury defendant stated that he was going to hit the trooper. He testified further that when they arrived at the



(/) Cornell University Law School (<https://www.lawschool.cornell.edu/>) Search Cornell (<https://www.cornell.edu/search/>)

U.S. Code (/uscode/text) › Title 26 (/uscode/text/26) › Subtitle F
(/uscode/text/26/subtitle-F) › Chapter 76
(/uscode/text/26/subtitle-F/chapter-76) › Subchapter B
(/uscode/text/26/subtitle-F/chapter-76/subchapter-B) › § 7425

26 U.S. Code § 7425 - Discharge of liens

Current through Pub. L. 113-185
(<http://www.gpo.gov/fdsys/pkg/PLAW-113publ185/html/PLAW-113publ185.htm>). (See Public Laws for the current Congress
(<http://thomas.loc.gov/home/LegislativeData.php?n=PublicLaws>).

US Code (/uscode/text/26/7425?qt-us_code_temp_noupdates=0#qt-
Notes (/uscode/text/26/7425?qt-us_code_temp_noupdates=1#qt-us-
IRS Rulings (/uscode/text/26/7425?qt-us_code_temp_noupdates=2#
Authorities (CFR) (/uscode/text/26/7425?qt-us_code_temp_noupdate
prev (/uscode/text/26/7424) | next (/uscode/text/26/7426)

(a) Judicial proceedings

If the United States is not joined as a party, a judgment in any civil action or suit described in subsection (a) of section 2410 of title 28 of the United States Code, or a judicial sale pursuant to such a judgment, with respect to property on which the United States has or claims a lien under the provisions of this title—

(1) shall be made subject to and without disturbing the lien of the United States, if notice of such lien has been filed in the place provided by law for such filing at the time such action or suit is commenced, or

(2) shall have the same effect with respect to the discharge or divestment of such lien of the United States as may be provided with respect to such matters by the local law of the place where such property is situated, if no notice of such lien has been filed in the place provided by law for such filing at the time such action or suit is commenced or if the law makes no provision for such filing.

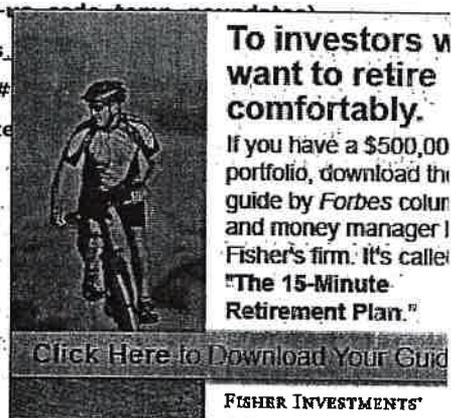
If a judicial sale of property pursuant to a judgment in any civil action or suit to which the United States is not a party discharges a lien of the United States arising under the provisions of this title, the United States may claim, with the same priority as its lien had against the property sold, the proceeds (exclusive of costs) of such sale at any time before the distribution of such proceeds is ordered.

(b) Other sales

Notwithstanding subsection (a) sale of property on which the United States has or claims a lien, or a title derived from enforcement of a lien, under the provisions of this title, made pursuant to an instrument creating a lien on such property, pursuant to a confession of judgment on the

U.S. Code Toolbox

Wex: Income Tax: Overview
(/wex/income_tax)
Title 26 USC, RSS Feed
(<http://www.law.cornell.edu/uscode/rss/us>)
Table of Popular Names (/topn)
Parallel Table of Authorities (/ptoa)



Stay Involved

- LII Announce Blog
(<http://blog.law.cornell.edu>)
- LII Supreme Court Bulletin
(<http://liibulletin.law.cornell.edu>)
- Make a donation
(<http://www.law.cornell.edu/donors/>;
- Contribute content
(<http://www.law.cornell.edu/wex>)
- Become a sponsor
(<http://www.law.cornell.edu/lii/business>)
- Give feedback
(<http://www.law.cornell.edu/contact>)

obligation secured by such an instrument, or pursuant to a nonjudicial sale under a statutory lien on such property—

(1) shall, except as otherwise provided, be made subject to and without disturbing such lien or title, if notice of such lien was filed or such title recorded in the place provided by law for such filing or recording more than 30 days before such sale and the United States is not given notice of such sale in the manner prescribed in subsection (c)(1); or

(2) shall have the same effect with respect to the discharge or divestment of such lien or such title of the United States, as may be provided with respect to such matters by the local law of the place where such property is situated, if—

(A) notice of such lien or such title was not filed or recorded in the place provided by law for such filing more than 30 days before such sale,

(B) the law makes no provision for such filing, or

(C) notice of such sale is given in the manner prescribed in subsection (c)(1).

(c) Special rules

(1) Notice of sale

Notice of a sale to which subsection (b) applies shall be given (in accordance with regulations prescribed by the Secretary) in writing, by registered or certified mail or by personal service, not less than 25 days prior to such sale, to the Secretary.

(2) Consent to sale

Notwithstanding the notice requirement of subsection (b)(2)(C), a sale described in subsection (b) of property shall discharge or divest such property of the lien or title of the United States if the United States consents to the sale of such property free of such lien or title.

(3) Sale of perishable goods

Notwithstanding the notice requirement of subsection (b)(2)(C), a sale described in subsection (b) of property liable to perish or become greatly reduced in price or value by keeping, or which cannot be kept without great expense, shall discharge or divest such property of the lien or title of the United States if notice of such sale is given (in accordance with regulations prescribed by the Secretary) in writing, by registered or certified mail or by personal service, to the Secretary before such sale. The proceeds (exclusive of costs) of such sale shall be held as a fund subject to the liens and claims of the United States, in the same manner and with the same priority as such liens and claims had with respect to the property sold, for not less than 30 days after the date of such sale.

(4) Forfeitures of land sales contracts

For purposes of subsection (b), a sale of property includes any forfeiture of a land sales contract.

(d) Redemption by United States



Lawyers
near **Lawrence**
Lawyers get listed for free!
([https://lawyers.justia.com/signup?](https://lawyers.justia.com/signup?ref=cornell)
ref=cornell)



(<http://lawyers.law.cornell.edu/lawyer/lisa-m-campion-1499344>)

Lisa M. Campion

(<http://lawyers.law.cornell.edu/lawyer/lisa-m-campion-1499344>)

Barre, VT
claimed Badge



(<http://lawyers.law.cornell.edu/lawyer/patrick-biggam-1012752>)

Patrick L. Biggam

(<http://lawyers.law.cornell.edu/lawyer/patrick-biggam-1012752>)

Personal Injury, Workers'
Compensation
Montpelier, VT
claimed Badge



(<http://lawyers.law.cornell.edu/lawyer/annette-lorraine-1012934>)

Annette Lorraine

(<http://lawyers.law.cornell.edu/lawyer/annette-lorraine-1012934>)

Real Estate Law
MONTPELIER, VT
claimed Badge



(<http://lawyers.law.cornell.edu/lawyer/craig-a-jarvis-1012893>)

Craig A. Jarvis

(<http://lawyers.law.cornell.edu/lawyer/craig-a-jarvis-1012893>)

(1) Right to redeem

In the case of a sale of real property to which subsection (b) applies to satisfy a lien prior to that of the United States, the Secretary may redeem such property within the period of 120 days from the date of such sale or the period allowable for redemption under local law, whichever is longer.

(2) Amount to be paid

In any case in which the United States redeems real property pursuant to paragraph (1), the amount to be paid for such property shall be the amount prescribed by subsection (d) of section 2410 of title 28 of the United States Code.

(3) Certificate of redemption**(A) In general**

In any case in which real property is redeemed by the United States pursuant to this subsection, the Secretary shall apply to the officer designated by local law, if any, for the documents necessary to evidence the fact of redemption and to record title to such property in the name of the United States. If no such officer is designated by local law or if such officer fails to issue such documents, the Secretary shall execute a certificate of redemption therefor.

(B) Filing

The Secretary shall, without delay, cause such documents or certificate to be duly recorded in the proper registry of deeds. If the State in which the real property redeemed by the United States is situated has not by law designated an office in which such certificate may be recorded, the Secretary shall file such certificate in the office of the clerk of the United States district court for the judicial district in which such property is situated.

(C) Effect

A certificate of redemption executed by the Secretary shall constitute prima facie evidence of the regularity of such redemption and shall, when recorded, transfer to the United States all the rights, title, and interest in and to such property acquired by the person from whom the United States redeems such property by virtue of the sale of such property.

Military Law, Social Security
Disability/SSI, Workers'
Compensation
Montpelier, VT
claimed Badge



(<http://lawyers.law.cornell.edu/lawyer/joshuathomas-martin-esq-1487755>)

Joshua Thomas Martin Esq.
(<http://lawyers.law.cornell.edu/lawyer/jc-thomas-martin-esq-1487755>)

Montpelier, VT

claimed Badge

See More Lawyers

(<http://lawyers.law.cornell.edu/lawyers/ven>)

All lawyers

(<http://lawyers.law.cornell.edu/lawyers/loc>)

LII has no control over and does not endorse any external Internet site that contains links to or references LII.

1031 Compatible Royalty

Immediate Cash Flow Properties. Low Investment & Large Potential

About LII

(/lii/about/about_lii)

Contact us

(/lii/about/contact_us)

Advertise here (/lii/help_out/sponsor)

Help

(</lii/help>)

Terms of use

Privacy

APPENDIX L

February 7, 2013

Ms. Rose Keough, Treasurer
Town of Sunderland
P.O. Box 295
E. Arlington, Vermont 05252

RE: TOWN OF SUNDERLAND FEBRUARY 6, 2013 TAX SALE
PROPERTY OF JANE EYRE

Dear Rose:

Enclosed, in connection with the tax sale of property owned by Jane Eyre that occurred on February 6, 2013, is the unsigned Report of Tax Sale. The property was sold to the Town of Sunderland, being there no other bidders, for the sum of \$24,458.40. Please ask that Delinquent Tax Collector Kathleen Morse come into the office and sign the Report of Tax Sale for recording purposes.

The amount owed for 2008-2009, 2009-2010, 2010-2011 and 2011-2012 delinquent taxes, penalties, interest, and costs at time of sale was \$24,458.40. That figure breaks down as shown on the attached Tax Sale Calculation Form.

Please forward a check to me in the amount \$2,288.06 representing attorney's fees of \$2,113.32, notice fee of \$11.90, and publication costs of \$162.84 in connection with the sale. I will attend to payment of the bill from the *Bennington Banner*.

Please prepare a check in the sum of \$1,187.10, minus withholding, to Delinquent Tax Collector Kathleen Morse. This sum represents the 8% penalty of \$1,127.10, fee for levy and extending of warrant of \$10.00, fee for attending and holding the sale of \$10.00, fee for making report of sale of \$10.00, and fee for the collector's deed of \$30.00. The remaining balance represents principal in the sum of \$14,088.78 and interest in the sum of \$6,874.46 due to the Town of Sunderland, as well as the \$20.00 statutory recording fee. (32 V.S.A. § 5258) In your capacity as Town Clerk, please record the Report of Tax Sale once it has been signed by Kathleen Morse and then return to me. Thank you.

If you have any questions concerning the enclosures, please call this office.

Very truly yours,

Kevin M. O'Toole

KMO:dt

Copy to: Jane Eyre

First National Bank of Anywhere

APPENDIX M

REPORT OF TAX SALE

By virtue of the Warrants committed to me for the 2010-2011 and 2011-2012 Town of Sunderland tax years by the Treasurer of the Town of Sunderland, Vermont, and the delinquent tax bills annexed thereto, I gave notice as required by law to George Washington and Martha Washington, taxpayers of the Town of Sunderland, Vermont, of the place where and the time where I would receive such taxes, and said taxpayers having failed and neglected to pay said taxes upon such demand, on the 9th day of January, 2013, I did extend and levy my said Warrants in the manner provided by law upon the following described property of George Washington and Martha Washington, situated within the Town of Sunderland, for the following described taxes due thereon, to wit:

Name of Delinquent Taxpayers:

George Washington and Martha Washington

Description of Property:

It being all and the same lands and premises located at 8 Main Street conveyed to George Washington and Martha Washington by Warranty Deed of John Smith, dated January 5, 1999 and recorded on January 28, 1999 in Book 57 at Page 187 of the Sunderland Land Records. (E911-8 Main Street.)

The total amount due, including taxes, interest and costs through February 6, 2013 was \$5,429.76.

And on the 10th day of January, 2013, I did cause notice of the time and place of sale of the above-described property to be published three weeks successively in the *Bennington Banner*, a daily newspaper circulating in the Town of Sunderland, Vermont and vicinity, for the issues of January 12, 2013, January 19, 2013 and January 26, 2013, which said Notice of Sale therein provided that the sale would be held at the Sunderland Town Office, a public place in the Town of Sunderland on the 6th day of February, 2013, at 10:00 o'clock in the forenoon, unless said property was previously redeemed by the payment of said tax, and on the 11th day of January, 2013, I gave the delinquent taxpayers, George Washington and Martha Washington, notice by certified mail of the time and place of such sale, and on the 11th day of January, 2013, I gave the lien holders of record, namely, National Bank of Anywhere, notice by certified mail of the time and place of such sale, and on or about the 10th day of January, 2013, posted at the Office of the

Town Clerk, a public place in the Town of Sunderland, notice of the time and place of such sale.

And the delinquent taxpayers, having failed and neglected to pay said taxes and costs, at the Sunderland Town Office on the 6th day of February, 2013, at 10:00 o'clock in the forenoon, the time and place set by me for said sale, pursuant to the notice thereof, and pursuant to 32 V.S.A. § 5254, I did sell the lands and premises described above to John Doe, 5 Apple Orchard, Arlington VT 05250, for the total sum of \$6,500.00, he being the highest bidder therefor.

From the proceeds of said sale, I did satisfy myself for the legal, notice, recording and publication costs of said sale, amounting in the whole to be the sum of \$716.15, and on the 7th day of January, 2013, through my attorney, Kevin M. O'Toole, mailed to Rose Keough, Treasurer of the Town of Sunderland, the sum of \$4,713.61, in full satisfaction of the 8% penalty of \$274.90 and additional fees of \$60.00 due to me, together with the remaining taxes in the sum of \$3,436.38 and interest in the sum of \$942.33 due to the Town of Sunderland on the premises thus sold.

On the 7th day of January, 2013, through my attorney, Kevin M. O'Toole, I also mailed to the delinquent taxpayers, George Washington and Martha Washington, the sum of \$1,070.24, representing the balance of excess proceeds from the tax sale.

And now at Sunderland, in the County of Bennington and State of Vermont, this _____ day of February, 2013, I make return of my doings hereunder by forwarding for filing the same as herein set forth, with the Town Clerk of the Town of Sunderland, Vermont for record as provided by law.

Attest,

Kathleen Morse,
Delinquent Tax Collector for the
Town of Sunderland

APPENDIX N

REPORT OF TAX SALE

By virtue of the Warrants committed to me for the 2008-2009, 2009-2010, 2010-2011 and 2011-2012 Town of Sunderland tax years by the Treasurer of the Town of Sunderland, Vermont, and the delinquent tax bills annexed thereto, I gave notice as required by law to Jane Eyre, taxpayer of the Town of Sunderland, Vermont, of the place where and the time where I would receive such taxes, and said taxpayers having failed and neglected to pay said taxes upon such demand, on the 9th day of January, 2013, I did extend and levy my said Warrants in the manner provided by law upon the following described property of Jane Eyre, situated within the Town of Sunderland, for the following described taxes due thereon, to wit:

Name of Delinquent Taxpayer:

Jane Eyre

Description of Property:

- 1) It being all and the same lands and premises conveyed to Jane Eyre by Warranty Deed of Rex Carz, dated March 26, 2004 and recorded on March 3, 2005 in Book 86 at Page 68 of the Sunderland Land Records. (E911 address: High Point Road).
- 2) It being a 28' x 56' 1994 Titan New England Manor mobile home (serial #19-94-328-9520), nor or formerly located off Bacon Hollow Road in Sunderland, VT; and
- 3) It being a 1966 Brookwood mobile home (serial #FFBFXMCO 1868) now or formerly located off Kenny Farm Road in Sunderland, VT.

The total amount due, including taxes, interest and costs through February 6, 2013 was \$24,458.40.

And on the 10th day of January, 2013, I did cause notice of the time and place of sale of the above-described property to be published three weeks successively in the *Bennington Banner*, a daily newspaper circulating in the Town of Sunderland, Vermont and vicinity, for the issues of January 12, 2013, January 19, 2013 and January 26, 2013, which said Notice of Sale therein provided that the sale would be held at the Sunderland Town Office, a public place in the Town of Sunderland on the 6th day of February, 2013,

at 10:00 o'clock in the forenoon, unless said property was previously redeemed by the payment of said tax, and on the 11th day of January, 2013, I gave the delinquent taxpayer, Jane Eyre, notice by certified mail of the time and place of such sale, and on the 11th day of January, 2013, I gave the lien holder of record, namely, First National Bank of Anywhere, notice by certified mail of the time and place of such sale, and on or about the 10th day of January, 2013, posted at the Office of the Town Clerk, a public place in the Town of Sunderland, notice of the time and place of such sale.

And the delinquent taxpayer, having failed and neglected to pay said taxes and costs, at the Sunderland Town Office on the 6th day of February, 2013, at 10:00 o'clock in the forenoon, the time and place set by me for said sale, pursuant to the notice thereof, and pursuant to 32 V.S.A. §§ 5254 and 5259, I did sell the lands and premises described above to the Town of Sunderland, Vermont, for the total sum of \$24,458.40, it being the only bidder therefor.

From the proceeds of said sale, I did satisfy myself for the legal, notice, recording and publication costs of said sale, amounting in the whole to be the sum of \$412.00, and on the 7th day of January, 2013, through my attorney, Kevin M. O'Toole, mailed to Rose Keough, Treasurer of the Town of Sunderland, the sum of \$1,676.66, in full satisfaction of the 8% penalty of \$100.76 and additional fees of \$60.00 due to me, together with the remaining taxes in the sum of \$1,259.55 and interest in the sum of \$256.35 due to the Town of Sunderland on the premises thus sold.

And now at Sunderland, in the County of Bennington and State of Vermont, this ____ day of February, 2013, I make return of my doings hereunder by forwarding for filing the same as herein set forth, with the Town Clerk of the Town of Sunderland, Vermont for record as provided by law.

Attest,

Kathleen Morse,
Delinquent Tax Collector for the
Town of Sunderland

APPENDIX O

February 7, 2013

Ms. Jane Eyre
120 Main Street
Sunderland, VT 05250

RE: TOWN OF SUNDERLAND FEBRUARY 6, 2013 TAX SALE

Dear Ms. Eyre:

As you know, I represent Kathleen Morse, Delinquent Tax Collector for the Town of Sunderland, Vermont. On Ms. Morse's behalf, I conducted a tax sale of real property in Sunderland owned by you on February 6, 2013. As you were made aware, Kathleen Morse was authorized to sell so much of the property as was necessary to discharge the delinquent taxes, interest, penalties and costs, unless previously paid. Pursuant to 32 V.S.A. §5254, your entire property was sold to Town of Sunderland, there being no other bidders. The amount owed to the Town of Sunderland at time of sale was \$24,458.40.

Also enclosed is a photocopy of the unsigned Report of Tax Sale, together with a copy of 15 V.S.A. §5260, which outlines the Estate's redemption rights, and a photocopy of my report letter to Sunderland Town Treasurer Rose Keough. The tax deed for the property will not be delivered to the Town of Sunderland if I receive from the Estate, within twelve months from day of sale, a check made payable to "Kevin M. O'Toole, Trustee" for the purchase price of \$24,458.40, plus twelve percent (12%) interest thereon calculated at a rate of 1% per month or fraction thereof from day of sale to day of payment. The per diem interest calculates to \$8.0411178.

If you have any questions concerning the above, please telephone.

Very truly yours,

Kevin M. O'Toole

KMO:dt

Enclosures

Copy to: Ms. Rose Keough

Ms. Kathleen Morse

First National Bank of Anywhere

APPENDIX P

TAX COLLECTORS DEED

KNOW ALL PERSONS BY THESE PRESENTS:

By virtue of the Warrants committed to me for the 2008-2009, 2009-2010, 2010-2011 and 2011-2012 Town of Sunderland tax years by the Treasurer of the Town of Sunderland, Vermont, and the delinquent tax bills annexed thereto, I gave notice as required by law to Jane Eyre, taxpayer of the Town of Sunderland, Vermont, of the place where and the time where I would receive such taxes, and said taxpayers having failed and neglected to pay said taxes upon such demand, on the 9th day of January, 2013, I did extend and levy my said Warrants in the manner provided by law upon the following described property of Jane Eyre , situated within the Town of Sunderland.

- 1) It being all and the same lands and premises conveyed to Jane Eyre by Warranty Deed of Rex Carz, dated March 26, 2004 and recorded on March 3, 2005 in Book 86 at Page 68 of the Sunderland Land Records. (E911 address: High Point Road).
- 2) It being a 28' x 56' 1994 Titan New England Manor mobile home (serial #19-94-328-9520), nor or formerly located off Bacon Hollow Road in Sunderland, VT; and
- 3) It being a 1966 Brookwood mobile home (serial #FFBFXMCO 1868) now or formerly located off Kenny Farm Road in Sunderland, VT.

The total amount due, including taxes, interest and costs through February 6, 2013 was \$24,458.40.

And on the 10th day of January, 2013, I did cause notice of the time and place of sale of the above-described property to be published three weeks successively in the *Bennington Banner*, a daily newspaper circulating in the Town of Sunderland, Vermont and vicinity, for the issues of January 12, 2013, January 19, 2013 and January 26, 2013, which said Notice of Sale therein provided that the sale would be held at the Sunderland Town Office, a public place in the Town of Sunderland on the 6th day of February, 2013, at 10:00 o'clock in the forenoon, unless said property was previously redeemed by the payment of said tax, and on the 11th day of January, 2013, I gave the delinquent taxpayer, Jane Eyre, notice by certified mail of the time and place of such sale, and on the 11th day of January, 2013, I gave the lien holder of record, namely, First National Bank of Anywhere, notice by certified mail of the time and place of such sale, and on or about the 10th day of January, 2013, posted at the Office of the Town Clerk, a public place in the Town of Sunderland, notice of the time

and place of such sale.

And the delinquent taxpayer, having failed and neglected to pay said taxes and costs, at the Sunderland Town Office on the 6th day of February, 2013, at 10:00 o'clock in the forenoon, the time and place set by me for said sale, pursuant to the notice thereof, and pursuant to 32 V.S.A. §§ 5254 and 5259, I did sell the lands and premises described above to the Town of Sunderland, Vermont, for the total sum of \$24,458.40, it being the only bidder therefor.

From the proceeds of said sale, I did satisfy myself for the legal, notice, recording and publication costs of said sale, amounting in the whole to be the sum of \$412.00, and on the 7th day of January, 2013, through my attorney, Kevin M. O'Toole, mailed to Rose Keough, Treasurer of the Town of Sunderland, the sum of \$1,676.66, in full satisfaction of the 8% penalty of \$100.76 and additional fees of \$60.00 due to me, together with the remaining taxes in the sum of \$1,259.55 and interest in the sum of \$256.35 due to the Town of Sunderland on the premises thus sold.

And now, at Sunderland, in the County of Bennington and State of Vermont, this ___ day of March, 2014, I, Kathleen Morse, as the Delinquent Tax Collector of the Town of Sunderland, hereby report that the owner of the land sold for taxes, Jane Eyre. , did not redeem the title to the lands by making payment to me, as Town of Sunderland Delinquent Tax Collector, within one year of the day of sale, pursuant to 32 V.S.A. §5260.

Therefore, in consideration of the sum credited to the Town of Sunderland and pursuant to 32 V.S.A. § 5261, by these presents I do freely give, grant, sell, convey, and confirm unto the Grantee, the Town of Sunderland, that certain piece of land in the Town of Sunderland, County of Bennington and State of Vermont, more particularly described above.

TO HAVE AND TO HOLD, the said granted premises, with all of the privileges and appurtenances thereof, to the Town of Sunderland, its successors and assigns, to its own use and behoof forever.

DATED at Sunderland, Vermont this ____ day of March, 2014.

KATHLEEN MORSE, Sunderland Delinquent Tax Collector and
duly authorized agent for the Town of Sunderland

STATE OF VERMONT
COUNTY OF BENNINGTON, SS

At Sunderland, Vermont this ____ day of March, 2014, Kathleen Morse, Town of Sunderland Delinquent Tax Collector and duly authorized agent for the Town of Sunderland, personally

appeared before me and acknowledged this foregoing instrument, by her sealed and subscribed, to be her free act and deed, and the free act and deed of the Town of Sunderland, Vermont.

My commission expires: February 10, 2015

Before me,

Notary public

KEVIN M. O'TOOLE
ATTORNEY AT LAW
P. O. BOX 766
DORSET, VT 05251-0766

 (802) 867-5711