



# DELINQUENT TAX COLLECTORS WORKSHOP

WEDNESDAY APRIL 6, 2016  
LAKE MOREY RESORT, FAIRLEE, VT

## AGENDA

### AM WORKSHOP SCHEDULE

9:00 Registration

9:30 **Welcome and Overview of the Workshop**  
Abby Friedman, Director, VLCT Municipal Assistance Center

9:35 **The Role of the Collector of Delinquent Taxes**  
In this session, we will address the role of the collector of delinquent taxes in local government; review the various types of delinquent tax collectors, the independence of the office, and the collector's relationship to other municipal officials; and discuss liability for such things as neglect of duty, failure to pay tax monies to the treasurer, and due process violations.  
**Carl Andeer, VLCT Staff Attorney I**

10:00 **Review of the Municipal Property Tax System**  
Collection of delinquent property taxes is just one step in the municipal property tax system. In this session, our speakers will summarize the entire municipal property tax process and address when taxes become delinquent, the calculation of interest and penalties on overdue taxes, and the legal obligations and relationships created when property taxes become delinquent.  
**Garrett Baxter, VLCT Senior Staff Attorney**

10:30 Break

10:45 **Tax Collection Methods**  
This session will address the legal requirements for notifying delinquent taxpayers, accepting payments, allocation of partial payments, keeping records and other common issues. It will also cover the various property tax collection methods available under Vermont law.  
**Sarah Jarvis, VLCT Staff Attorney II**

### PM WORKSHOP SCHEDULE

12:00 Lunch (Provided)

1:00 **Conducting Tax Sales: Best Practices Pointers from a Tax Sale Attorney, Part 1**  
The tax sale is the most commonly used – and most frequently misunderstood – delinquent tax collection tool. In this session, attorney Kevin O'Toole will review the tax sale process in detail and give best practice pointers for all of the statutorily-required steps. Specific examples will be discussed and sample forms will be provided. **Kevin O'Toole, Esq., Dorset, VT**

2:00 Break

2:15 **Conducting Tax Sales: Best Practices Pointers from a Tax Sale Attorney, Part 2**  
**Kevin O'Toole, Esq., Dorset, VT**

3:15 **Conclusion – Closing Remarks and Completion of Evaluations**

## UPCOMING WORKSHOPS

**Effective Property Tax Appeals**  
**Tuesday May 3, 2016—Lake Morey Resort, Fairlee, VT**  
**Tuesday May 10, 2016—Holiday Inn, Rutland, VT**