

SAMPLE INITIAL NOTICE OF DELINQUENT TAXES
[As required by 32 V.S.A. §§ 4842, 4874]

Office of the Collector of Delinquent Taxes
Town of _____

____ [Date] _____

____ [Delinquent Taxpayer] _____
____ [street address] _____
____ [city, state, zip] _____

Dear __ [Delinquent Taxpayer] __:

I have been directed by the Town to collect the taxes which were due at the Town Office on __ [date] __. The taxes on your property, described as __ [location / address of property] __, have become delinquent and the amount due now includes an *[insert percentage amount of up to 8%, as may have been limited by town vote]* fee as authorized by the Vermont Statutes, and interest which the Town charges at the rate of *[insert percentage up to 1% per month for first three months and 1.5% per month thereafter, as has been previously voted by the municipality]* which is imposed per month or any part of a month.

Your bill is presently calculated as follows:

Unpaid balance, property tax	_____
Collection fee of __%	_____
Interest for _____ months	_____
TOTAL DUE	_____

Please pay \$_____ before __ [date] __.

I will receive payment by check or money order, payable to the Town, mailed or delivered to the address above. If you would like to meet with me to make a payment, to go over your bill, or to make payment arrangements, please come to the office on __ [date] __, or call me at __ [phone number] __ to make an appointment.

I have enclosed a copy of the Town policy on collection of delinquent taxes. Please note that interest will continue to accumulate, and additional collection costs and fees may be added to your bill. If you have any questions, please call me.

You may be able to receive an abatement of your delinquent taxes under 24 V.S.A. § 1535. If you would like to schedule a meeting with the Town of __ [name of town] __ Board of Abatement, please send a request to the Town Clerk at: __ [phone number] __.

Sincerely,

____ [Signature] _____
____ [Printed name] _____
Collector of Delinquent Taxes