

**TOWN of EDEN**  
**Delinquent Tax Collection Policy**

The purpose of this policy is to establish clear guidelines so that all delinquent taxpayers will be treated fairly.

Any property tax in the Town of Eden shall be deemed delinquent if said tax is not paid prior to, or on, the final due as set forth in Town Meeting of that same year. Due dates that fall on a holiday or weekend will be extended until the next business day.

There is a mail slot to the left of the front door at the Town Clerk's Office and a freestanding large gray box on the edge of the parking lot where payments can be deposited.

Payments must be made by cash (in office only), personal check, bank check, or credit card. We also accept online payments of credit cards and electronic checks. Credit cards are subject to a 2.65% fee (min \$3 fee) and electronic checks are subject to \$1.50 flat fee which is retained by the processor.

Each delinquent taxpayer has the right to apply for abatement of property taxes, penalties and/or interest based on any of the grounds listed in 24 V.S.A § 1535. A request for abatement must be submitted in writing to the Eden Board of Abatement.

Within 15 days after the date on which the final tax installment is due, the Town Treasurer will issue a warrant against the delinquent taxpayers in the amount of taxes remaining unpaid. This warrant is a lien against the property and remains in effect until all taxes are fully paid or otherwise discharged. Upon receiving the warrant, and each month thereafter, the Delinquent Tax Collector will send a notice to each delinquent taxpayer indicating the amount of taxes, interest and penalty owed.

Delinquent taxpayers may enter into an agreement creating a schedule of payments that will allow the delinquent property taxes to be paid in full within one year of delinquency. Taxpayer must continue to make current year tax payments.

All monies received in accordance with any payment agreement will be applied to the delinquent taxes and will not be applied to any current taxes.

Partial payments of delinquent taxes will be applied first to the 8% penalty, second to interest, and the remainder will be applied to principal.

If a delinquent taxpayer does not enter into a payment agreement or breaches the terms of a payment agreement, the Delinquent Tax Collector will initiate the following actions to conduct a tax sale of any property that is delinquent one year or more

- a) The Delinquent Tax Collector, through its attorney, will notify the taxpayer of the tax sale decision, and the date by which full payment must be received or an agreement made with the Collector.
- b) If the deadline date has passed and neither full payment or an agreement has been made, the Delinquent Tax Collector will proceed with a tax sale according to the procedures specified in 32 V.S.A. §5252.
- c) In addition to the delinquent tax, penalty, and interest, the costs of preparing and conducting the sale, including legal fees up to 15% of the amount of the delinquent tax will be charged to the delinquent taxpayer.

In the event that no one purchases the property at tax sale, or if in the judgement of the Delinquent Tax Collector proceeding with the tax sale is inadvisable, the delinquent tax collector may collect the delinquent taxes using any or all of the methods permitted by law.

Adopted March 27, 2017 by Ricky Morin, George Sheldrick, Adam Degree  
Amended December 10, 2018 by Ricky Morin, George Sheldrick, Adam Degree  
Amended June 27, 2023 by Ricky Morin, Tim Bullard, Clayton Whittemore  
Amended May 28, 2024 by Ricky Morin, Tim Billard, Clayton Whittemore  
Amended April 14, 2026 by Ricky Morin, Tim Bullard, Clayton Whittemore