

Delinquent Tax Policy – Town of Cambridge

IMPORTANT TAX PAYMENT INFORMATION

Taxes for each fiscal year are due on November 15th of that year by 7:00 pm. By statute, actual receipt of full payment by due date is required. Tax due dates that fall on a Sunday will be accepted without penalty on the following Monday (32 V.S.A. §3004). Saturday tax due dates in Cambridge will be handled as on Sunday above. FEDERAL POSTMARKS ARE ACCEPTED. Any taxes not paid when due are delinquent for that tax year, and will incur an 8% penalty, plus 1% interest calculated monthly.

DELINQUENT TAX COLLECTION POLICY

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

Taxes are considered delinquent on November 16th of each fiscal year and will incur an 8% penalty, plus 1% interest calculated monthly. Within 15 days after the tax due date the treasurer will issue a warrant and a copy of the tax bill to the Delinquent Tax Collector (DTC) for each amount that remains unpaid. Notice of Delinquent Taxes (including total taxes due, penalties, and interest for the fiscal year) will then be sent to all delinquent tax payers, and again monthly thereafter. The first notice will include a copy of this tax collection policy, a sample payment agreement, and information on applying for abatement.

Payment arrangements that pay the bill in full before the due date of the next year's bill will be accepted. Partial payments will first be applied to penalty, interest, and then to principal. If a payment agreement is not executed by the delinquent taxpayer within 90 days of the due date, or if any terms of such a payment agreement are breached, the DTC will initiate formal tax sale proceedings.

If full payment is not received under the conditions stated above, the DTC will contact the town's attorney and the tax sale date will be set in accordance with procedures specified in 32 V.S.A. §5252. The taxpayer and all lien holders will be notified of the date by certified mail. They will be advised of the date by which full payment must be received to avoid the sale, and the costs to expect once the sale process begins. Any and all costs associated with the preparing and conducting tax sales will be charged to the delinquent taxpayer as authorized under 32 V.S.A. §5258.

Each taxpayer has a right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. §1535. A taxpayer who would like to schedule a meeting with the Board of Abatement should contact the town clerk.

In the event that no one purchases the property at tax sale, or if a tax sale is inadvisable in the judgement of the Select Board or tax collector, the DTC shall collect the delinquent taxes using any or all of the methods permitted by law.

Mark K Schilling
Collector of Delinquent Taxes