

**TOWN OF LONDONDERRY, VERMONT**  
**POLICY FOR PAYMENT OF PROPERTY TAXES AND FOR COLLECTION OF**  
**DELINQUENT TAXES**

**The purpose of this policy is to establish clear guidelines so that all taxpayers shall be treated fairly in the payment of property taxes and will know the process for collection of delinquent taxes.**

- A. Payments to the Town of Londonderry can be made in person at the Town Office ([Twitchell Building 100 Old School Street, S. Londonderry, VT 05155](#)), via the drop box at the Town Office, via mail or via credit card/e-check (<https://pay.xpress-pay.com/org/D6F2CEAF94204A6>). To meet these deadlines, your payment must be present at the Town Office in person, drop-box, via credit card or postmarked by the due date. **There are no grace periods allowed for late payment.**
- B. Property taxes are payable to the Town Treasurer on or before the due date posted on the tax bills unless otherwise noticed. Taxes paid by mail must be postmarked by the due date on the tax bill; otherwise they will be deemed delinquent and subject to all applicable penalties. The Town of Londonderry is not responsible for mailed tax payments not received.
- C. As soon as the warrant to collect delinquent taxes has been received, and each month afterwards, the Delinquent Tax Collector shall send a notice to each delinquent taxpayer indicating the amount of taxes, penalty and interest owed.
- D. The delinquent tax collector is available by appointment to discuss and formalize a payment agreement, and only payment arrangements that will pay the bill in full before the due date of next year's tax bill will be accepted. The payment agreement shall be put in writing and signed by the Delinquent Tax Collector and the delinquent taxpayer.
  - a. Partial payments shall be applied first to the 8% penalty portion of the amount due, and then interest portion of the amount due, and the remainder shall be applied to the principal amount of the delinquent tax.
  - b. Receipts shall be given to each taxpayer that pays in person at the Town Office with the date of payment, amount of payment and initials of receiver. Receipts for mailed in payments shall be sent to taxpayers upon request.

**Failure to make arrangements for payment of delinquent taxes shall result in further action. If an agreement has not been reached, or an established agreement has not been met, the Delinquent Tax Collector will take those steps required under Vermont law to sell as much of the property on which the tax is due as is necessary to pay the property tax, interest, penalty and all legal costs (including attorney's fees and legal notices).**

- E. The Delinquent Tax Collector may, at their discretion, take those steps under Vermont law to schedule a tax sale at any time when taxes are delinquent. In exercising this discretion, the Delinquent Tax Collector may take into account, among any other taxpayer's history of delinquency in previous years; whether or not the property has factors, the following considerations: the amount of taxes that are delinquent; the whether or not a delay may impair the town's ability to collect in full taxes owed; been the subject of tax sales in previous years while owned by the same taxpayer; whether or not delay may require the town to borrow additional funds in anticipation of taxes. Typically, property will not be included in a tax sale, until at least \$1000.00 in total delinquencies has accrued and taxpayer is two years or more delinquent.
  - a. The Town Attorney shall notify the taxpayer and all mortgage and lien holders of the tax sale decision, the date by which full payment must be received, and the costs to expect once the sale process begins.

- b. If the deadline date has passed and full payment has not been received, the Town Attorney and Delinquent Tax Collector, shall proceed with a tax sale according to the procedures specified in 32 V.S.A. § 5252.
  - c. Costs of preparing and conducting the sale, including legal fees up to a maximum of 15% of the amount of the delinquent tax shall be charged to the delinquent taxpayer.
  - d. If no one purchases the property at tax sale, or if, in the judgment of the Delinquent Tax Collector, proceeding with the tax sale is inadvisable, the Delinquent Tax Collector shall collect the delinquent taxes using any or all of the methods permitted by law.
- F. 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 and to request that a portion only of the property be sold at tax sale upon meeting the conditions listed in 32 V.S.A. 5254.

The foregoing Policy is hereby adopted by the Treasurer/Delinquent Tax Collector and the Selectboard of the Town of Londonderry, Vermont, this 19th day of October 2020 and is effective as of this date until amended or repealed.

*Bettina Labeau*

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Tina Labeau, Treasurer/Delinquent Tax Collector

*Georgianne Mora*

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Georgianne Mora, Chair

*Thomas Cavanagh*

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Thomas Cavanagh, Vice Chair

*Taylor Prouty*

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Taylor Prouty

*Vincent Annunziata*

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Vincent Annunziata

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James Fleming