

TOWN OF ESSEX, VERMONT
TAX SALE POLICY
REVISED 4-21-25

The purpose of this policy is to meet the following stated goals regarding tax sale:

- To establish clear guidelines for evaluating the necessity of tax sale;
- To establish clear thresholds for including properties in tax sale;
- To balance the need of the Town to contain delinquencies with the cost and administrative burden of conducting a tax sale;
- To establish clear guidelines for exemption or removal from tax sale;
- To ensure all properties are treated in an equitable and consistent manner.

Effective upon adoption of this policy, and thereafter on an annual basis on May 1, the Tax Collector or the Tax Collector's designee shall evaluate the need to conduct a tax sale for all real property based on the following criteria, and shall initiate a tax sale in accordance with 32 VSA Subchapter 9 when criteria is met:

1. For individual accounts, without or ineligible for a payment agreement, with cumulative delinquent taxes, interest, penalties, and fees greater than one-year old and greater than \$10,000, the Town shall initiate a tax sale for any accounts exceeding \$10,000 in delinquencies.

Taxes become delinquent as of midnight on the due date; postmarks are accepted as proof of timely payment.

Existing tax payment agreements will be honored, and the property will not be put up for tax sale unless there is a breach of the contract, at which point the property will be included in the next tax sale. It shall be considered a breach of the contract if a payment is missed or if current taxes become delinquent. A completion of a contract is considered final when the full contract is executed, not when the threshold for tax sale has been reached. Any account with a history of breached contract is ineligible for a future agreement until taxes are made current.

All taxpayers have the right to apply for abatement and shall be notified of such right as part of the notification of tax sale. Application for abatement will stay any tax sale proceedings until after the board of abatement has heard the case. The decision by the board of abatement will inform the next steps on the account. For example, a decision to abate taxes due would remove the account from tax sale; a decision to require a payment plan would remove the account from tax sale; and a decision to do nothing on an account would return the account to tax sale eligible status for the next tax sale.

Criteria for removal from tax sale:

1. Payment equal to 100% of the delinquent balances plus associated tax sale fees.
2. Payment equal to or greater than 50% of delinquent balances plus associated tax sale fees accompanied by a signed agreement to pay the balance within 12 months. Agreements must

include installment payments due once or more per month. All outstanding balances are subject to established interest and penalty rates.

The tax sale procedure shall be in accordance with Vermont State Law. Fees will be charged pursuant to Vermont State Statutes.

Adopted by the Essex Selectboard on April 2, 2018.

Revised: May 20, 2019; April 1, 2024

Signatures:

Tracey A Delphia

Tracey A Delphia (May 1, 2025 07:05 EDT)

Tracey Delphia, Chair

Kendall Chamberlin

Kendall Chamberlin (Apr 24, 2025 13:13 EDT)

Kendall Chamberlin, Vice Chair

Shannon D. Jackson

Shannon D. Jackson (May 4, 2025 15:10 EDT)

Shannon Jackson, Clerk

Andrew J. Watts

Andrew J Watts (Apr 23, 2025 22:28 EDT)

Andrew J. Watts

Ethan Lawrence