

Town of Springfield  
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ADMINISTRATIVE POLICY ON  
DELINQUENT TAX, WATER AND WASTE WATER ASSESSMENT COLLECTIONS

(adopted on 4/13/09)

**1. Purpose**

The purpose of this Administrative Policy on Delinquent Tax, Water and Waste Water Assessment Collection is to establish written procedures for the collection of delinquent taxes, water and waste water assessments for the initiating of tax sale proceedings for the Town of Springfield.

**2. Correspondence**

All correspondence will be mailed to the last known address of the Owner of Record as shown on the grand list. However, in the case of property sold after July 1<sup>st</sup>, all correspondence will be mailed to the last known address of the Current Owner of Record if the Current Owner of Record's address is known to the Town Clerk/ Collector of Delinquent Taxes (Collector) from the information reported on the Property Transfer Tax Return or otherwise. It is the responsibility of the Owner of Record and the Current Owner of Record to provide the Town of Springfield with correct mailing addresses.

**3. Tax Due Dates**

The Town's tax year runs from July 1<sup>st</sup> to June 30<sup>th</sup>. Taxes are due in four equal installments set each tax year and published in the Annual Town Report. For each tax year, any taxes not paid by the last installment date shall be considered delinquent. Tax payments must be received by the Town Treasurer (Treasurer), or postmarked, on or before the dates they are due in order to avoid interest and penalty.

**4. Interest Charges and Delinquent Tax Penalty Charge**

- a. Interest Charges: On the day immediately following a tax due date, interest will be charged on the unpaid portion of that installment. Subsequently, interest will be charged on the unpaid portion of that installment every month. Interest rates are 1% per month for the first three months and 1.5 % per month thereafter.
- b. Delinquent Tax Penalty Charge: On the day immediately following the last installment due date, an 8% penalty will be added to the principal amount of any taxes not paid by the last installment due date.

**5. Other taxes and assessments controlled by this policy**

This administrative policy shall also govern the collection of the following additional taxes and assessments:

- a. Personal Property Tax: If the delinquent tax on personal property is not paid by the last installment due date, the Collector will seek authorization from the Springfield Board of Selectmen to place a lien on the property and proceed in accordance with the law and this policy.
- b. If any special tax assessments approved by the voters at a duly warned meeting shall become delinquent upon any property for which such special assessment is due, at such time as determined by the legislative body, the Collector shall proceed in the collection of such

