

TOWN OF WALLINGFORD
DELINQUENT TAX COLLECTION POLICY

- Within 20 days after the final tax due date, the Delinquent Tax Collector will receive a warrant from the Town Treasurer listing all real estate owners who have not paid their taxes.
- The Delinquent Tax Collector will send monthly notices to each taxpayer indicating the amount of taxes, penalty and interest owed.
- Each delinquent account will be assessed a one-time penalty of 8%, plus monthly interest. Interest is assessed at the rate of 1% for the first three months delinquent, increasing to 1.5% per month thereafter. The Collector has no authority to waive or abate penalties or interest charges.
- Delinquent accounts must be paid in full or have a signed payment agreement in place within 60 days of the final tax due date.
- Within 60 days of the first delinquency notice, the Delinquent Tax Collector will notify mortgage and lien holders that taxes are delinquent. If not paid in full, the property will be considered for tax sale.
- The Delinquent Tax Collector shall have the authority to conduct tax sales of property, when necessary, in order to generate tax money due to the Town.
- Accounts scheduled for tax sale will be charged all legal fees, up to a minimum of 15% of the delinquent tax, plus the total costs of preparing and conducting the sale.
- Each taxpayer has a right to apply for abatement of property taxes based on any grounds listed in 24 V.S.A. – 1535.

Julie M. Sharon
Delinquent Tax Collector
Town of Wallingford
October 8, 2025