

Total Delinquent Taxes of Most Recent and Previous Fiscal Year

One hundred nineteen responding municipalities provided Total Delinquent Tax Information of Most Recent Fiscal Year and 117 responding municipalities provided Total Delinquent Tax Information of Previous Fiscal Year. This information can be found on page 26.

Did your municipality conduct any tax sales in the past year?

One hundred thirty-eight municipalities told us if tax sales were conducted in the past year, 73, or 53%, did and, 65, or 47%, did not. Information on the number of sales and on how many properties were redeemed at tax sales is available on page 26.

Foreclosure Actions to Collect Delinquent Taxes in the Past Year

None of the 136 responding municipalities brought foreclosure actions to collect delinquent taxes in the past year.

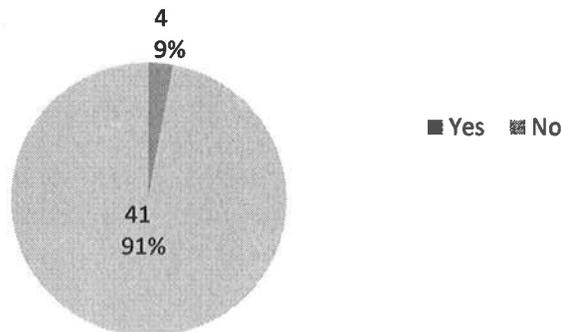
Utilized Distraint to Collect Delinquent Taxes in the Past Year

Of the 132 municipalities that responded, 130, or 98%, did not use distraint and two, or 2%, did use distraint. Detailed information regarding distraint used to collect delinquent taxes is on page 30.

Delinquent Tax Penalty

The statutorily authorized tax penalty for delinquent taxes is set at 8%. Some Vermont municipalities have voted to reduce this penalty. Of those 45 municipalities responding, 41, or 91%, voted not to reduce the tax penalty, and four, or 9%, voted to reduce the tax penalty.

Chart 6
Municipalities that Voted to Reduce the Statutorily Authorized Delinquent Tax Penalty of 8%



2012 Vermont General Municipal Information

Name of Municipality	Municipal Operations				
	Total Delinquent Taxes of Most Recent Fiscal Year	Total Delinquent Taxes of Previous Fiscal Year	Did your municipality conduct any tax sales in the past year? If yes, how many?		How many properties at tax sale were redeemed?
Alburgh Town	\$437,573	\$402,670	Yes	12	
Alburgh Village	\$1,750	\$2,100	No		
Andover Town	\$106,380	\$80,132	No		
Athens Town	\$86,764	\$102,259	Yes	1	
Barnard Town	\$5,200	\$163,000	Yes	1	1
Barnet Town	\$91,898	\$96,165	No		
Barre City	\$307,323	\$450,410	Yes	5	5
Barre Town	\$356,098	\$350,957	No		
	\$28,253 town \$37,337 highway	\$27,633 town			
Barton Town	\$447 local	\$35,676 highway	Yes	25	21
Bellows Falls Village	\$17,884	\$5,392	Yes	1	
Benson Town	\$37,460	\$63,353	Yes	5	5
Berkshire Town	\$81,624	\$87,401	Yes	1	
Brattleboro Town	\$665,707	\$652,235	Yes	6	
Bridgewater Town			No		
Bridport Town	\$88,372	\$147,109	No		
Brighton Town			Yes		
Brunswick Town	\$8,800	\$8,000	No		
Cabot Town	\$113,317	\$15,821	Yes	2	
Calais Town	\$138,301	\$128,612	Yes	5	4
Cambridge Town	\$344,783	\$412M829	Yes	2	8
Canaan Town	\$80,000	\$78,000	No		
Charleston Town	\$133,100	\$107,219	Yes	1	
Charlotte Town	\$280,877	\$136,497	No		
Chelsea Town	\$112,162	\$108,689	Yes	6	5
Chester Town	\$300,000	\$313,000	Yes		
Colchester Town	\$350,377	\$296,343	Yes	5	4
Cornwall Town	\$60,642	\$50,430	No		
Derby Town	\$344,795	\$348,999	Yes	3	3
Dorset Town	\$242,494	\$313,272	No		
Dover Town	\$500,000		Yes	1	Pending
Dummerston Town	\$76,586	\$69,629	No		
				Had one scheduled, but received payment ahead of time.	
East Haven Town	\$29,156	\$28,954	No		
East Montpelier Town	\$175,128	\$171,574	No		
Elmore Town	\$73,274	\$91,360	Yes	2	1
Enosburg Falls Village	\$10,766	\$4,317	No		
Essex Town	\$765,448	\$710,812	No		
Fair Haven Town	\$122,000	\$100,000	No		
Fairlee Town	\$81,857	\$78,214	No		
Fayston Town	\$189,546	\$251,711	Yes	1	1
Ferrisburgh Town	\$226,370	\$231,339	Yes	3	All
Fletcher Town	\$69,971	\$99,688	Yes	3	1
Franklin Town	\$60,759	\$70,157	No		
Georgia Town	\$174,225	\$296,209	No		

2012 Vermont General Municipal Information

Name of Municipality	Municipal Operations				
	Total Delinquent Taxes of Most Recent Fiscal Year	Total Delinquent Taxes of Previous Fiscal Year	Did your municipality conduct any tax sales in the past year? If yes, how many?		How many properties at tax sale were redeemed?
Glover Town	\$102,607	\$75,610	Yes	1	1
Goshen Town	\$57,650	\$46,861	No		
				We hold a tax sale yearly - prior to due date of current year	From last year, none to date
Greensboro Town	\$224,046	\$211,605	Yes	1	
Groton Town	\$69,051	\$60,392	Yes	1	
Guilford Town	\$280,488	\$130,753	No		
Halifax Town	\$210,000	\$198,000	No		
Hartland Town	\$240,475	\$216,706	Yes	4	3
Holland Town	\$65,841	\$52,383	No		
Hyde Park Town			No		
Ira Town	\$65,760	\$77,271	Yes	5	1
Irasburg Town		\$89,115	No		
Isle La Motte Town			No		
Jamaica Town	\$45,207	\$22,372	No		
Jay Town	\$797,949	\$102,536	Yes	1	None to date have until end of July 2012
Jericho Village	\$228	\$513	No		
Kirby Town	\$31,130	\$48,996	No		
				One sale, 5 properties, 4 sold	1
Leicester Town	\$85,603	\$98,113	Yes		
Lincoln Town	\$54,008	\$61,504	No		
				1-2 depending upon how much is due and how many properties	1
Ludlow Village	\$924,338	\$997,310	Yes		
Lunenburg Town	\$130,698	\$76,929	No		
Lyndon Town	\$10,844	\$13,897	No		
Lyndonville Village	\$282,970	\$207,891	Yes	3	
Maidstone Town	\$27,678	\$64,640	No		
Marlboro Town	\$151,804		No		
Mendon Town	\$31,550	\$66,966	Yes	1	
Middlebury Town	\$355,792	\$528,712	Yes	4	
				1 sale, 17 parcels	1
Milton Town	\$465,489	\$468,123	Yes	1	5
Montgomery Town	\$75,035	\$98,335	Yes	1	
Moretown Town	\$81,412	\$67,988	No		
Morristown Town	\$186,131	\$219,851	Yes	1	3
Newark Town	\$89,000	\$84,448	Yes	5	4
Newport City	\$253,121	\$214	Yes	2	
North Bennington Village	\$30,000	\$27,000	Yes	2	1
North Hero Town	\$119,343	\$124,123	No		
North Troy Village	\$13,838	\$20,966	Yes	2	3

2012 Vermont General Municipal Information

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	Total Delinquent Taxes of Most Recent Fiscal Year	Total Delinquent Taxes of Previous Fiscal Year	Did your municipality conduct any tax sales in the past year? If yes, how many?		How many properties at tax sale were redeemed?
Northfield Town	\$168,608	\$267,447	No		
Norton Town	\$74,105	\$25,371	Yes	1	1
Norwich Town	\$121,269	\$127,221	No		
Orange Town	\$128,000	\$132,000	No		
Orleans Village			No		
Panton Town	\$40,052	\$24,521	No		
Peacham Town	\$90,000	\$130,000	No		
Pittsfield Town	\$67,670	\$80,398	Yes	5	4
Pittsford Town			Yes	1	None yet
Proctor Town	\$74,960	\$80,769	No		
Readsboro Town	\$142,493	\$114,670	No		
Richmond Town	\$183,892	\$167,857	No		
Rochester Town			No		
Rockingham Town	\$95,517	\$143,922	Yes	1	
Roxbury Town	\$65,855 principal \$74,515 including penalty and interest	\$78,026 principal \$89,824 including penalty and interest	No		
Ryegate Town			Yes	1	1
Searsburg Town			No		
Shelburne Town	\$260,466	\$247,215	No		
Shoreham Town	\$93,187	\$82,109	No		
Shrewsbury Town	\$91,382	\$81,377	Yes	1	1
South Hero Town	\$123,162	\$129,504	No		
Springfield Town	\$402,122	\$377,451	Yes	1	6
St. Albans City	\$369,241	\$312,353	Yes	1	
St. Albans Town			Yes	1	
St. Johnsbury Town	\$469,060	\$597,493	Yes	1	15
Starksboro Town	\$175,210	\$159,460	Yes	2	
Stockbridge Town	\$102,141	\$118,855	Yes	1	
Stratton Town	\$151,705	\$158,093	No		
Sutton Town	\$122,000		Yes	2	
Swanton Town	\$532,433	\$302,010	Yes	2	3
Topsham Town	\$100,997	\$93,175	Yes	1	5 were sold at tax sale, 3 have been redeemed.
Townshend Town			Yes	1	
Troy Town	\$87,579	\$175,939	Yes	2	5
Tunbridge Town	\$190,004	\$162,064	Yes	1	1
Unified Towns Gores of Essex County			No		
Vergennes City	\$58,695	\$34,983	Yes	Many threatened - two conducted	2
Wallingford Town	\$54,218	\$43,379	Yes	3	1
Wardsboro Town	\$240,497	\$200,406	No		
Warren Town	\$513,505	\$415,528	Yes		
Washington Town	\$272,024	\$225,090	No		

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			Began process of tax sale for 12 properties. Taxes and fees were collected on 10 properties before the sale date.	Two properties were sold at "tax sale auction" in November. Tax collector's deed will be issued in November 2012, if owners do not "redeem".
Waterbury Town	\$256,238	\$263,900	Yes	
Waterbury Village			No	
Waterford Town	\$46,483	\$50,709	Yes	2
Waterville Town	\$27,128	\$35,083	Yes	1
Wells Town	\$80,000	\$129,000	Yes	1
West Fairlee Town	\$64,000	\$44,500	Yes	3
West Haven Town	\$40,456	\$27,924	No	
West Rutland Town			Yes	5
Westford Town			No	
Westmore Town	\$141,584	\$148,636	Yes	7
Weston Town	\$33,226	\$50,641	No	
Wheelock Town	\$143,000	\$99,000	Yes	1
Williamstown Town	\$200,000	\$210,000	Yes	5
Wilmington Town			No	
Windsor Town	\$422,793	\$352,912	No	
Winhall Town			No	
Winooski City	\$437,393	\$423,117	No	
Wolcott Town	\$96,946	\$90,421	Yes	1
Woodbury Town	\$91,050	\$97,318	Yes	2
Woodstock Town			No	
Total	119	117	Yes=73 No=65	
Average	\$175,935	\$162,333		

2012 Vermont General Municipal Information

Name of Municipality	Property Tax Penalty				
	Did your municipality bring any foreclosure actions to collect delinquent taxes in the past year?	Did your municipality utilize distraint to collect delinquent taxes in the past year?	If yes, how many and how often?	Did your municipality vote to reduce the statutorily authorized delinquent tax penalty of 8%?	If yes, what percentage?
Albany Town	No				
Alburgh Town		No		No	
Alburgh Village	No	No		No	
Andover Town	No	No		No	
Arlington Town	No				
Athens Town		No			
Barnard Town	No	No		No	
Barnet Town	No	No		No	
Barre City	No	No		Yes	3% for first 30 days, then an additional 5% added
Barre Town	No	No		No	
Barton Town	No	No		No	
Bellows Falls Village		No			
Benson Town	No	No		No	
Berkshire Town	No	No		No	
Brattleboro Town		No		No	
Bridgewater Town	No	No		No	
Bridport Town	No	No		No	
Brighton Town	No	No		No	
Brunswick Town	No	No		No	
Burlington City	No				
Cabot Town		No		No	
Calais Town	No	No		No	
Cambridge Town	No	No		No	
Canaan Town	No	No		No	
Castleton Town	No				
Charleston Town		No		No	
Charlotte Town	No	No		No	
Chelsea Town	No	No		No	
Chester Town	No	No		No	
Clarendon Town	No				
Colchester Town		No		No	
Concord Town	No				
Cornwall Town		No		No	
Craftsbury Town	No				
Derby Town		No			
Dorset Town	No	No		No	
Dover Town	No	No		No	
Dummerston Town	No	No		No	
East Haven Town	No	No		No	
East Montpelier Town	No	No		No	
Eden Town	No				
Elmore Town		No		No	
Enosburg Falls Village	No	No		No	
Essex Town	No	No		No	
Fair Haven Town	No	No		No	
Fairlee Town	No	No		No	

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	Did your municipality bring any foreclosure actions to collect delinquent taxes in the past year?	Did your municipality utilize distraint to collect delinquent taxes in the past year?		If yes, how many and how often?	Did your municipality vote to reduce the statutorily authorized delinquent tax penalty of 8%?	If yes, what percentage?
Fayston Town	No		No		No	
Ferrisburgh Town	No		No		No	
Fletcher Town	No	Yes		1	No	
Franklin Town	No		No		No	
Georgia Town	No		No		No	
Glover Town	No		No		No	
Goshen Town	No		No		No	
Greensboro Town	No	Yes		Two parcels last year, none the year before, and possibly one the year before that.		
Groton Town	No		No			
Guilford Town	No		No			
Halifax Town	No		No			
Hartford Town	No					
Hartland Town			No			
Holland Town	No		No			
Huntington Town	No					
Hyde Park Town			No			
Ira Town	No		No			
Ira Town	No					
Irasburg Town			No			
Isle La Motte Town	No					
Jamaica Town	No		No			
Jay Town	No		No			
Jericho Village	No		No		Yes	1.5%
Kirby Town	No		No			
Leicester Town	No		No			
Lincoln Town	No		No			
Londonderry Town	No					
Ludlow Village			No			
Lunenburg Town	No		No			
Lyndon Town	No		No			
Lyndonville Village	No		No			
Maidstone Town	No		No			
Marlboro Town	No		No			
Mendon Town	No		No			
Middlebury Town	No		No			
Milton Town	No		No			
Montgomery Town	No					
Montpelier City	No					
Moretown Town			No			
Morristown Town	No		No			
Newark Town	No		No			
Newport City	No		No			
North Bennington Village	No		No			

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Name of Municipality	Property Tax Penalty				
	Did your municipality bring any foreclosure actions to collect delinquent taxes in the past year?	Did your municipality utilize distraint to collect delinquent taxes in the past year?	If yes, how many and how often?	Did your municipality vote to reduce the statutorily authorized delinquent tax penalty of 8%?	If yes, what percentage?
North Hero Town	No	No			
North Troy Village	No	No			
Northfield Town	No	No			
Norton Town	No	No			
Norwich Town	No	No			
Orange Town	No	No			
Orleans Village	No	No			
Orwell Town	No				
Peacham Town	No	No			
Peru Town	No				
Pittsfield Town		No			
Pittsford Town	No	No			
Plymouth Town	No				
Proctor Town		No			
Readsboro Town	No	No			
Richmond Town	No	No			
Rochester Town	No	No			
Rockingham Town		No			
Roxbury Town	No	No			
Royalton Town	No				
Searsburg Town	No	No			
Shelburne Town	No	No		Yes	5%
Shoreham Town	No	No			
Shrewsbury Town	No	No			
South Burlington City	No				
South Hero Town		No			
Springfield Town	No	No			
St. Albans City	No	No			
St. Albans Town	No	No			
St. Johnsbury Town	No	No			
Starksboro Town	No	No		Yes	2% penalty for first 15 days
Stockbridge Town	No	No			
Stowe Town	No				
Stratton Town		No			
Sutton Town	No	No			
Swanton Town	No	No			
Swanton Village	No				
Topsham Town		No			
Townshend Town	No	No			
Troy Town	No	No			
Tunbridge Town	No	No			
Underhill Town	No				
Unified Towns/Gores of Essex County		No			
Vergennes City	No	No			
Vernon Town	No				
Walden Town	No				

2012 Vermont General Municipal Information

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	Did your municipality bring any foreclosure actions to collect delinquent taxes in the past year?	Did your municipality utilize distraint to collect delinquent taxes in the past year?	If yes, how many and how often?	Did your municipality vote to reduce the statutorily authorized delinquent tax penalty of 8%?	If yes, what percentage?
Wallingford Town		No			
Wardsboro Town	No		No		
Warren Town	No		No		
Washington Town	No		No		
Waterbury Town	No		No		
Waterbury Village	No		No		
Waterford Town	No		No		
Waterville Town	No		No		
Wells Town	No		No		
West Fairlee Town	No		No		
West Haven Town	No		No		
West Rutland Town	No				
West Windsor Town	No				
Westmore Town	No		No		
Weston Town	No		No		
Wheelock Town	No		No		
Williamstown Town	No		No		
Williston Town	No				
Wilmington Town			No		
Windsor Town	No		No		
Winhall Town	No		No		
Winooski City	No		No		
Wolcott Town	No		No		
Woodbury Town	No		No		
Woodstock Town	No		No		

2013 VLCT Municipal Compensation Report
Administration and Finance

		Tax Collector							
Municipality	2012 Est. Population	Number of Positions	Approximate Annual Salary 40 hrs. x 52 wks.	Hourly Rate	Is there a pay range?	Highest Hourly Rate	Lowest Hourly Rate	Hours Worked Per Week	Notes
South Burlington City	18,400	1.00	\$46,467	\$22.34	N			40.00	Title is Director of Collections
Bennington Town	15,555	1.00	\$53,019	\$25.49	N			40.00	Assessment Secretary
Springfield Town	9,284	1.00	\$40,810	\$19.62	Y	\$19.62	\$15.36	40.00	Receives penalty on delinquent taxes City Manager provides this function at no extra compensation
Winooski City	7,239	1.00			N				City Manager provides this function at no extra compensation
Newport City	4,530	1.00			N			1.50	Delinquent Tax Collector salary is based on penalties collected
Richmond Town	4,093	1.00			N				Part of Clerk/Treasurer position
Cambridge Town	3,726				N				Administrative work carried out by Finance Officer, but Town Manager carries title of Tax Collector
Westminster Town	3,132				N				Done by Treasurer
Theftord Town	2,600	1.00			N				Treasurer is now Tax Collector also
Arlington Town	2,297				N				\$616.67/month
Sheldon Town	2,207	1.00			N				8% late penalty on delinquent taxes collected
Danville Town	2,197	1.00			N				
Alburgh Town	2,004	1.00	\$24,960	\$12.00	N				
Wilmington Town	1,853				N				This position is encompassed by Finance Officer-Treasurer
Dummerston Town	1,840	1.00	\$38,168	\$18.35	N				Also Town Clerk, Assistant Treasurer, Delinquent Tax Collector
Moretown Town	1,666	1.00			N				Paid by collections
Troy Town	1,642	1.00			N				4% of penalty
North Bennington Village	1,629	1.00			N				1% of collections
Galais Town	1,601	1.00			N				Paid by percent of overdue taxes
Sharon Town	1,497				N				Delinquent 8%
Fayston Town	1,358	1.00			N				This role is performed by Clerk/Treasurer, pay for this position is part of that salary
Duxbury Town	1,336				N				Town Treasurer is Tax Collector
Enosburg Falls Village	1,323	1.00			N				8% of collected taxes
Brookfield Town	1,295	1.00			N				Paid by the penalties collected
Chelsea Town	1,241	1.00			N				See Treasurer
Townshend Town	1,223	1.00	\$27,560	\$13.25	N				No regular hours except during tax payment time
Concord Town	1,221				N				Duties performed by Treasurer
Topsham Town	1,174	1.00			N				Work performed by Treasurer and paid out of Treasurer's salary
Wells Town	1,144				N				Treasurer's job
Rochester Town	1,126	1.00			N				Included in Town Clerk/Treasurer pay

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Tax Collector									
Municipality	2012 Est. Population	Number of Positions	Approximate Annual Salary 40 hrs. x 52 wks.	Hourly Rate	Is there a pay range?	Highest Hourly Rate	Lowest Hourly Rate	Hours Worked Per Week	Notes
Dover Town/West Dover Fire Department	1,113	1.00			N				Also Treasurer Hours varies for the Delinquent Tax Collector \$1,500 stipend plus 4% of delinquent tax collected, hours are as needed to complete job
West Windsor Town	1,095	1.00	\$26,894	\$12.93	N			10.00	Municipal Clerk/Treasurer collects current. Elected Delinquent Tax Collector receives penalty as compensation.
Mendon Town	1,051	1.00			N				Town Clerk salary
Benson Town	1,049	1.00			N				Current Tax Collector is also Treasurer - do not keep track of hours of each job
Sutton Town	1,030	1.00			N			1.00	
Jamaica Town	1,027	1.00	\$36,629	\$17.61	N				
Groton Town	1,020	1.00	\$32,302	\$15.53	N				
Barnard Town	939	1.00	\$34,674	\$16.67	N			10.00	Treasurer does this Salaried at this rate, starting 10/22/13; collections for previous years remain at 8% penalty to tax collection
Albany Town	932				N				Treasurer \$3,000 stipend/year
Woodbury Town	901	1.00	\$23,317	\$11.21	N			20.00	\$3,600 annual salary Compensation is fee based 8% tax collected Elected Delinquent Tax Collector: 8% of taxes paid, current taxes done by office staff
Wheelock Town	808				N				Treasurer does this Included in Treasurer's salary
North Hero Town	803	1.00			N				Treasurer is Tax Collector
Middletown Springs Town	741	1.00			N				Clerk/Treasurer/Tax Collector all one position - % of tax collection and delinquent collection
Halifax Town	725	1.00			N				8% of amount collected 1% of taxes collected
Barton Village	720	1.00			N				Same person as Treasurer Works as needed, pay is 8% of the delinquent taxes collected
Hubbardton Town	698	1.00			N				The Treasurer is the Tax Collector
Roxbury Town	693	1.00			N				
Reading Town	659				N				
West Fairlee Town	659	1.00			N				
Weston Town	563				N				
Wells River Village	398	1.00			N				
West Haven Town	263	1.00			N				
Mount Tabor Town	254	1.00			N				
Maidstone Town	206	1.00			N				
Norton Town	165	1.00			N				
Goshen Town	163				N				
AVERAGE		1.00	\$34,982	\$16.82		\$19.62	\$15.36	20.31	
MEDIAN		1.00	\$34,674	\$16.67		\$19.62	\$15.36	15.00	