

Good morning:

Yesterday, the Committee raised concerns about whether the duties of the Collector of Delinquent Taxes must be expressly added to the duties of the Town Treasurer in the Ferrisburgh charter.

As Gwynn Zakov pointed out, the office of Collector of Delinquent Taxes is an elected position under general municipal law. ([17 V.S.A. § 2646\(9\)](#)). However, a town may vote to make the Collector of Delinquent Taxes an appointed position. A town may appoint the municipal treasurer to be the Collector of Delinquent Taxes. ([17 V.S.A. § 2651d](#)).

The representative from the Town indicated that Ferrisburgh has voted to make the Collector of Delinquent Taxes an appointed position. Assuming this is true, the Town can appoint the Treasurer to be the Collector of Delinquent Taxes. However, in this case the same person would be occupying two offices simultaneously; one would be governed by the charter (treasurer), and one would be governed by general law (collector).

17 V.S.A. § 2651d provides that a “collector of delinquent taxes so appointed *may be removed by the legislative body for just cause after notice and hearing.*” Under the charter, Ferrisburgh has the ability to dismiss the treasurer under the terms of an act of appointment. Leaving the charter as written would result in the following: the town would have the ability to remove the officer from the position of treasurer at will, but could not remove the officer from the position of collector of delinquent taxes without just cause, notice, and a hearing.

If the town wants the Treasurer to act as the Collector of Delinquent Taxes, and be subject only to the terms of the act of appointment, the charter proposal should be amended.

If you have any follow up questions, please reach out to me.

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