Vermont Municipal Tax Sales Analysis for properties noticed for tax sale in 2022

by: Alan Bjerke, Esq., AlanB72@aol.com February 8, 2025

Background

In 2024, the Vermont Legislature took testimony from a variety of parties in connection with H.629, a bill proposing changes to Vermont's Municipal tax sale statutes. The testimony offered stark differences of opinion concerning the frequency of property owners losing their property for not paying their delinquent property taxes, as well as the types and owners of properties which were being transferred through the process. There was general agreement that more research was needed to flesh out what was actually happening with municipal tax sales in Vermont.

Data Collection

This analysis covers tax sales which were originally noticed in 2022. The data was gathered initially, by creating a database of the 247+ municipal delinquent tax collectors in Vermont, sending them a questionnaire and following up to collect responses. 73 questionnaire responses were received. Newspapers and online public records were then reviewed for any municipalities which did not return the questionnaire. There are a small number of law firms which handle the bulk of tax sales in Vermont which were consulted with. Finally, past surveys conducted by the Vermont League of Cities and Towns were also reviewed. The result is reliable data from 127 municipalities. All of Vermont's cities and larger municipalities were successfully surveyed, covering the substantial majority of all properties in Vermont.

Analysis

There are approximately 340,000 separately assessed parcels of real property (including condominiums). In 2022, 32 municipalities published at least one notice of tax sale. 251 properties or .00066% of the total number of all properties were noticed for sale for non-payment of property taxes. There is typically 4 weeks between the original notification that a property will be sold and the actual tax sale date. More than half of the properties noticed for tax sale were paid up prior to the sale with only 115 remaining and sold on the day of the tax sale. A municipality can purchase property at tax sale when there are no other bidders for the property at the auction. Municipalities purchased 14 of the properties sold.

Of the 115 properties sold, there were 36 deeds issued to the purchasers. The deeded properties owed a combined total of \$293,194 and were sold for \$665,400. The surplus of excess sale proceeds of \$372,206 were either returned to the delinquent taxpayer or remitted to the Vermont Unclaimed Property Fund. The deeded parcels were categorized as: 23 vacant land, 12 residential and 1 commercial. The delinquent property taxpayers whose properties were sold were predominantly deceased or resided out of state with 16 out of state, 9 deceased, 5 who resided in state, 4 who resided in the same town as the property that was sold and two bank/ corporation. None of the properties deeded through the tax sale process were occupied by the delinquent taxpayer. There were only two properties that were occupied at all, both in Newport City. One had been taken over by squatters who were removed and the other was being lived in by the decedent's son. The tax sale purchaser replaced the roof, windows, doors and furnace, and rented it back to the son who had been living there.

Vermont Municipal Tax Sale Analysis 2022 Breakdown of Deeds issued

Sales first noticed for tax sale in 2022 resulting in a Deed issued to Purchaser

Bennington					
Address		Type	DTP Resides	Tax Due	Sale Price
50 Harmon Ro		Res ninhabi	in Town table, listed for sale	\$4,620	\$12,500
107 Lyons St	Older home, in	Res town,	Deceased small lot	\$19,655	\$38,000
545 Niles Rd	Overgrown, ur	Res ninhabi	in Town table, Subject to lien by	\$27,537 y town for cleanup	\$51,000
940 Main St	Overgrown, ur	Res ninhabi	Out of State table	\$11,936	\$36,500
Barney Rd			in Town ot, ~50% frequent flood	\$4,274 ling along Roaring Bra	\$5,500 anch
Bethel					
Christian Hill			Deceased o estate, surplus sent to	\$8,556 unclaimed property	\$27,000
Fire Lane	.8 ac., end of u		in Town ed road	\$832	\$3,900
Fish Hill Rd			Deceased o estate, surplus sent to	\$3,076 unclaimed property	\$19,000
Brattleboro					
1053 Upper D	ummerston Rd Overgrown, ur			\$27,250	\$135,750
Cabot					
Dusharme Rd	Tiny, .14 ac., u	Land indevel	Out of State lopable, bought by adjo	\$207 bining owner	\$1,000
Ducharme Rd	-2 2 ac. Wooded	Land land, w	in State vith campers	\$1,494	\$8,300

Cannan							
Address	Type	DTP Resides	Tax Due	Sale Price			
553 VT Rte 102 Resider	Res nce is uninhab	Out of State itable Mobile Home, ~	\$2,502 2ac.	\$15,000			
433 VT Rte 141 On bore	Res der, between c	Montreal customs stations, failed	\$2,151 Septic, Town bought	\$2,151			
Newport City							
28 South Ave Occupie	Res. ed by squatter	Deceased s, frozen pipes, uninha	\$10,257 bitable, drug house	\$10,257			
92 Indian Point St Res. Deceased \$3,515 \$3,515 Heirs Prop., decedent's son living there, buyer: new roof, new furnace, windows & doors, weatherized, rented back to Decedent's son.							
Lake Rd .45 ac.,	Land undevelopabl	Deceased e	\$1,182	\$1,182			
Newport Town							
4068 VT Rte 105 Boarde	Res d up, bank ow	Bank ned for several years, l	\$4,142 listed for sale	\$4,142			
Readsboro							
	Comm d up, .2 ac., no	Out of State bidders, bought by To	\$76,053 own	\$76,053			
Rutland City							
	Res rop., .25 ac., s	Deceased ingle family, uninhabi	\$23,776 table, unoccupied	\$28,100			
Stannard							
J	Land wooded lot, ro	Out of State oad frontage	\$13,536	\$22,000			
	MH/Land scrub land, ro	In State and frontage	\$13,072	\$14,500			

Warren Address	Type	DTP Resides	Tax Due	Sale Price		
Alpine Lot #2	Land	Out of State	\$456	\$800		
Alpine Lot #3	Land	Out of State	\$255	\$255		
Alpine Lot #4	Land	Out of State	\$542	\$542		
Alpine Lot #5	Land	Deceased	\$571	\$571		
Alpine Lot #6	Land	Out of State	\$536	\$536		
Alpine Lot #8	Land	Out of State	\$550	\$700		
Alpine Lot #9	Land	Out of State	\$536	\$900		
Alpine Lot #11	Land	Out of State	\$613	\$613		
Alpine Lot #12	Land	Out of State	\$543	\$543		
Alpine Lot #17	Land	Out of State	\$545	\$545		
Alpine Lot #19	Land	Out of State	\$545	\$545		
2222 Fuller Hill Rd 2 ac., with sm	Res all cam	Out of State p, in Alpine Village	\$9,642	\$91,000		
Mohawk Landlocked, 5	Land 50 ac., F	Corp Purchased by adjoining	\$14,628 neighbor	\$40,000		
Williamstown						
Pirie Rd Landlocked 3	Land ac.	in State	\$1,437	\$2,500		
Stellar Rd	Land	in State	\$2,172	\$10,000		

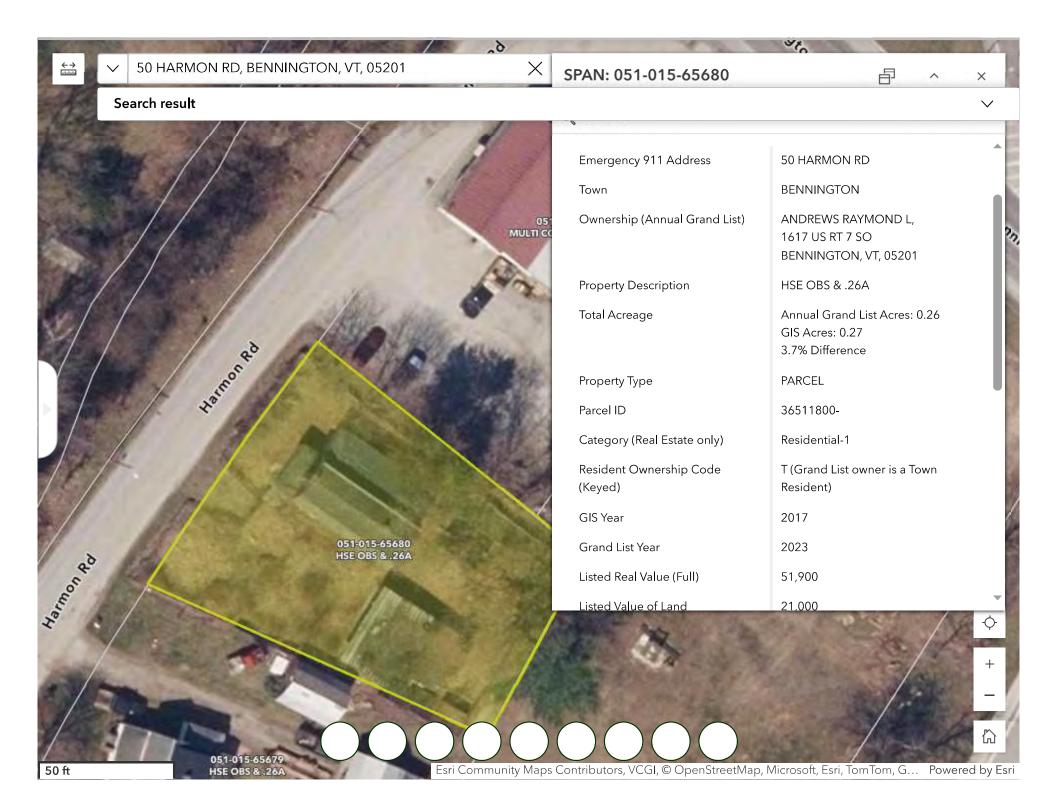
Note about Alpine Village in Warren: In the late 1950's a developer purchased 290 acres in the southeast corner of Warren and laid it out into 2,600 1/10 acre lots, many of which were sold at the World's Fair in New York. The individual lots are not large enough to furnish water and septic. They are typically held for long periods of time by people from out of state because the property taxes for individual lots tend to run less than \$25/year. Sales of the lots are primarily driven by attempts to collect several adjacent parcels into a developable lot or for firewood. There is a similar development on the Readsboro / Stamford town line known as Alpenwald.

Landlocked, 18.5 ac., Purchased by adjoining neighbor

Town Name	Year	Noticed	Sold	Muni Pur	Deed	Pri	Res	Land	Muni Pur	Taxes Owed	Winning Bid
Barre	2022	6	4		0						
Barton ¹	2022	29	16	6	0						
Bennington	2022	11	8	0	5	0	4	1		\$68,022	\$143,500
Bethel	2022	11	3	0	3	0	0	3		\$12,464	\$49,900
Bolton	2022	4	0		0						
Brattleboro	2022	9	1		1	0	1			\$27,250	\$135,750
Cabot	2022	5	4		2	0	0	2		\$1,701	\$9,300
Calais	2022	1	1		0						
Cannan	2022	4	4	1	2	0	2		1	\$4,653	\$17,151
Colchester	2022	8	0		0						
Fairfax	2022	2	2		0						
Ferrisburgh	2022	2	2	0	0						
Greensboro	2022	10	8		0						
Hyde Park	2022	8	0		0						
Jamica	2022	9	3		0						
Kirby	2022	2	0		0						
Ludlow	2022	6	3		0						
Lyndon	2022	1	1		0						
Morristown	2022	3	0		0						
Newark	2022	3	1		0						
Newport City	2022	24	10		3	0	2	1		\$14,954	\$14,954
Newport Town	2022	6	1	1	1	0	1		1	\$4,142	\$4,142
North Hero	2022	1	0		0						
Plymouth ¹	2022	24	12	4	0						
Readsboro	2022	7	4	1	1	0	0	0	1	\$76,053	\$76,053
Rutland City	2022	1	1		1		1			\$23,776	\$28,100
Royalton	2022	6	1		0						
Stannard	2022	5	3	1	2	0	0	2		\$26,608	\$36,500
Thetford	2022	2	0								
Troy	2022	9	5		0						
Warren	2022	19	14		13	0	1	12		\$29,962	\$137,550
Williamstown	2022	13	3		2	0	0	2		\$3,609	\$12,500
		251	115	14	36	0	11	23	3	\$293,194	\$665,400

Notes:

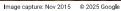
 $^{^{1}}$ The Towns of Barton & Plymouth did not issue deeds to itself for properties it purchased at tax sale in 2022.



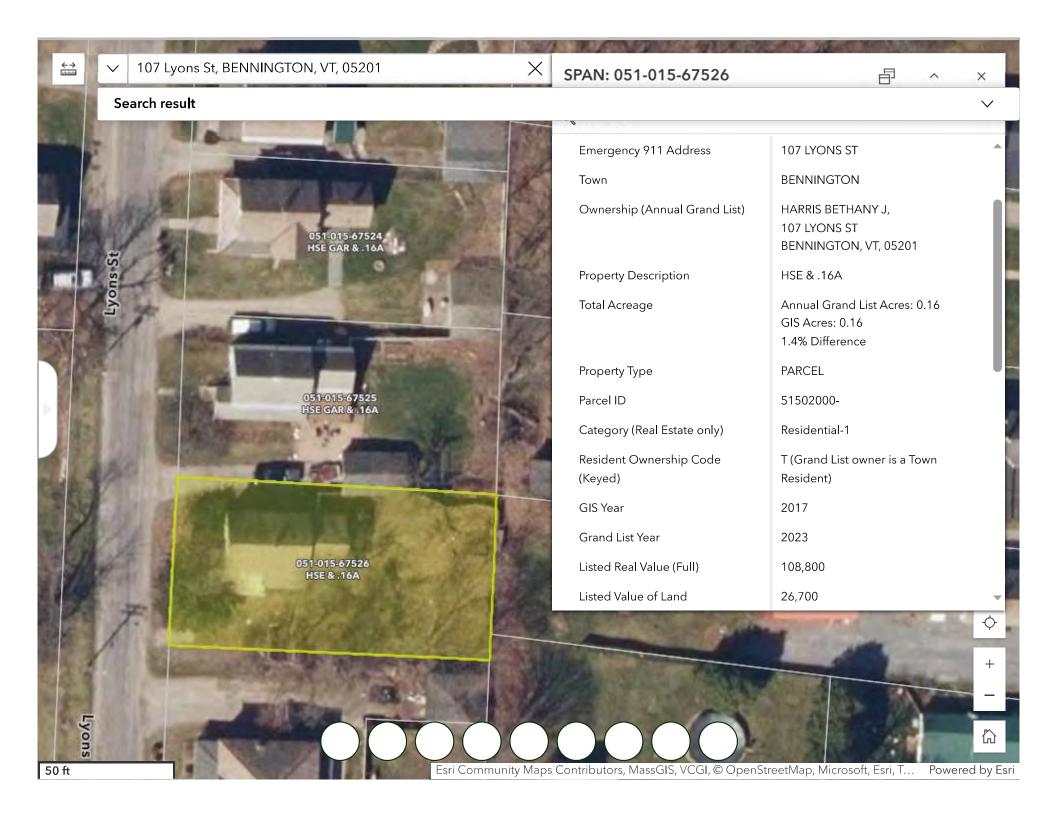
Google Maps

50 Harmon Rd









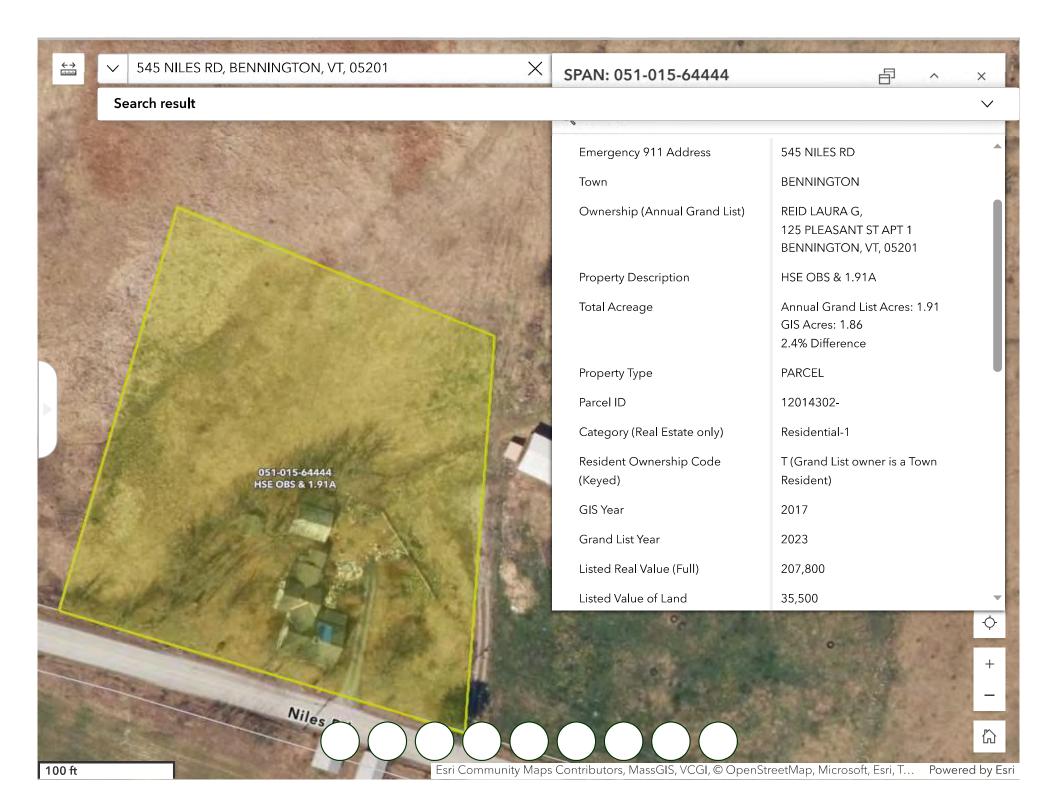


Bennington



Image capture: Apr 2012 © 2025 Google



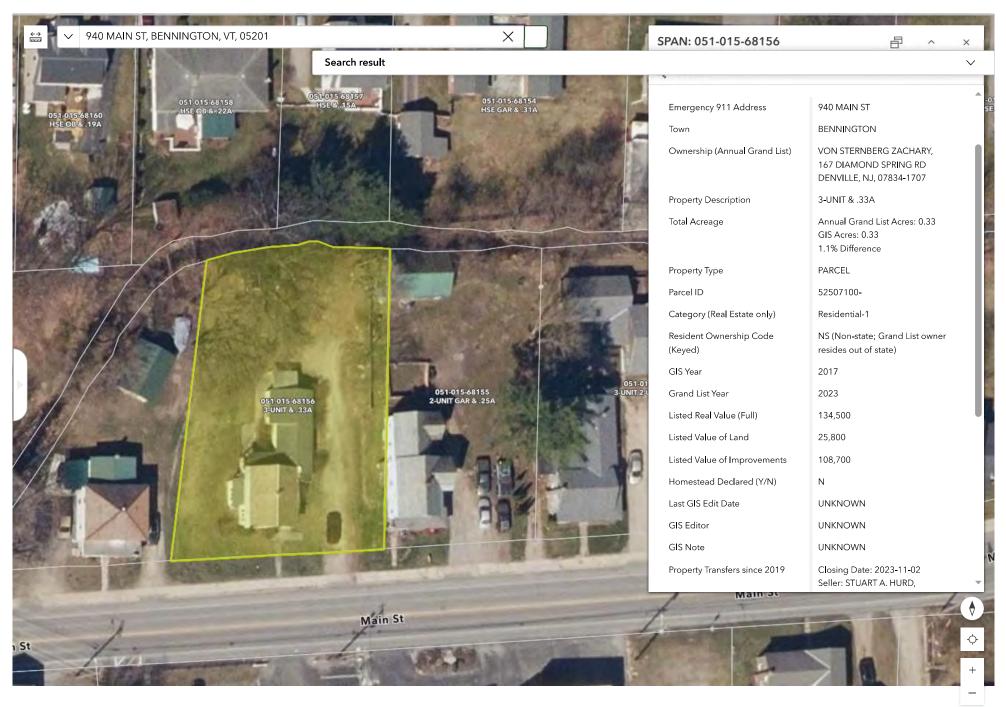




Bennington









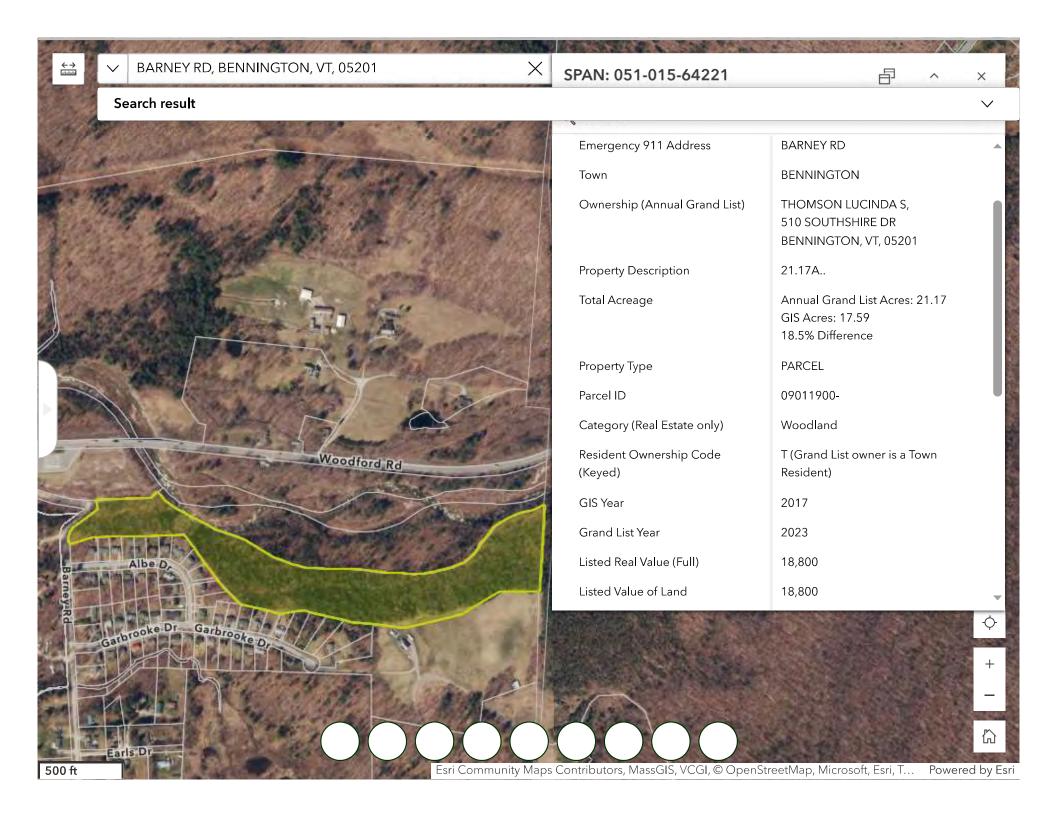


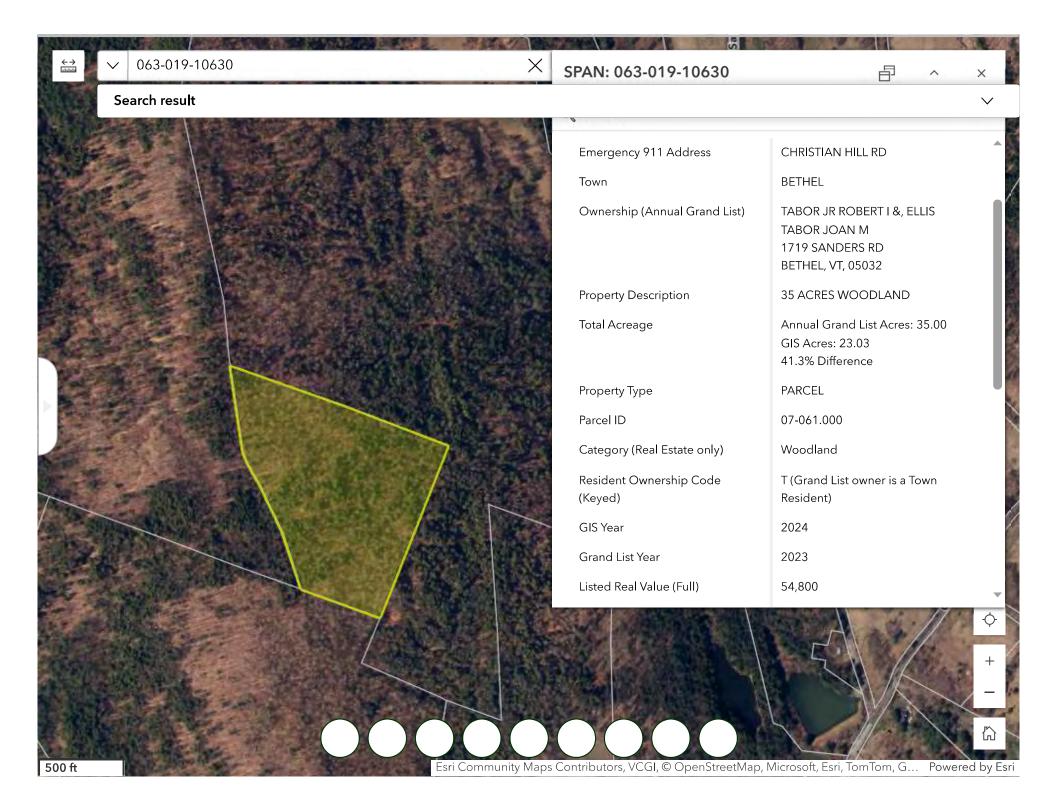
940 Main Street, Bennington

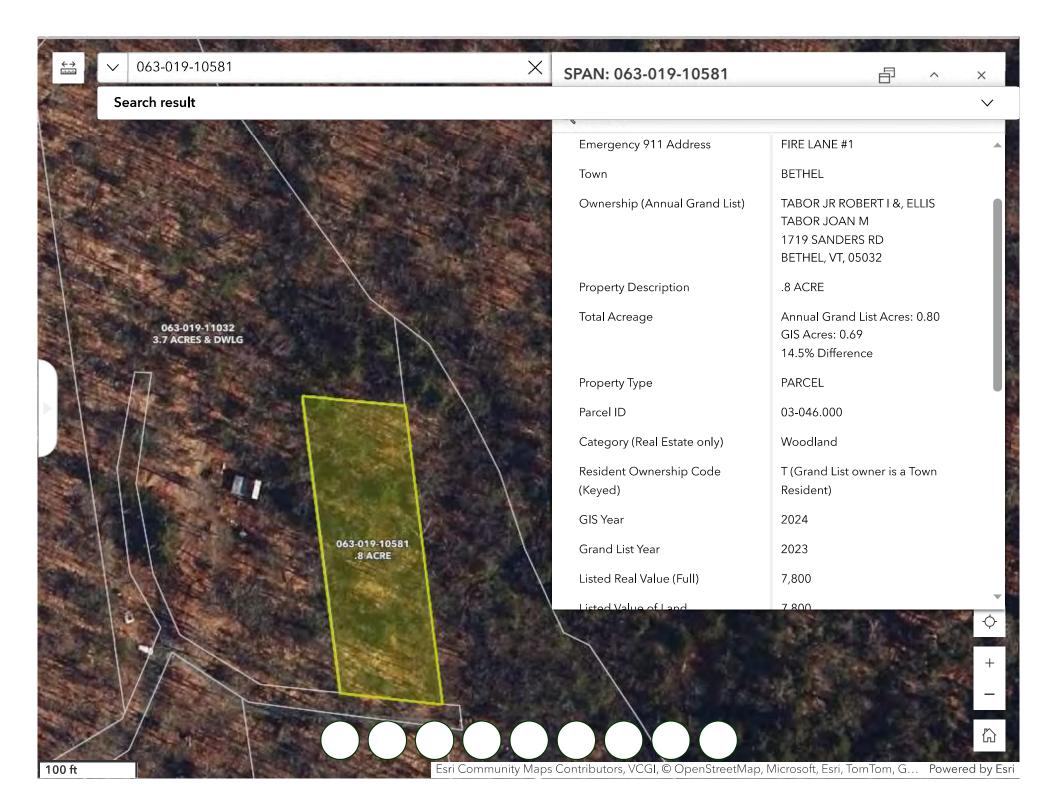


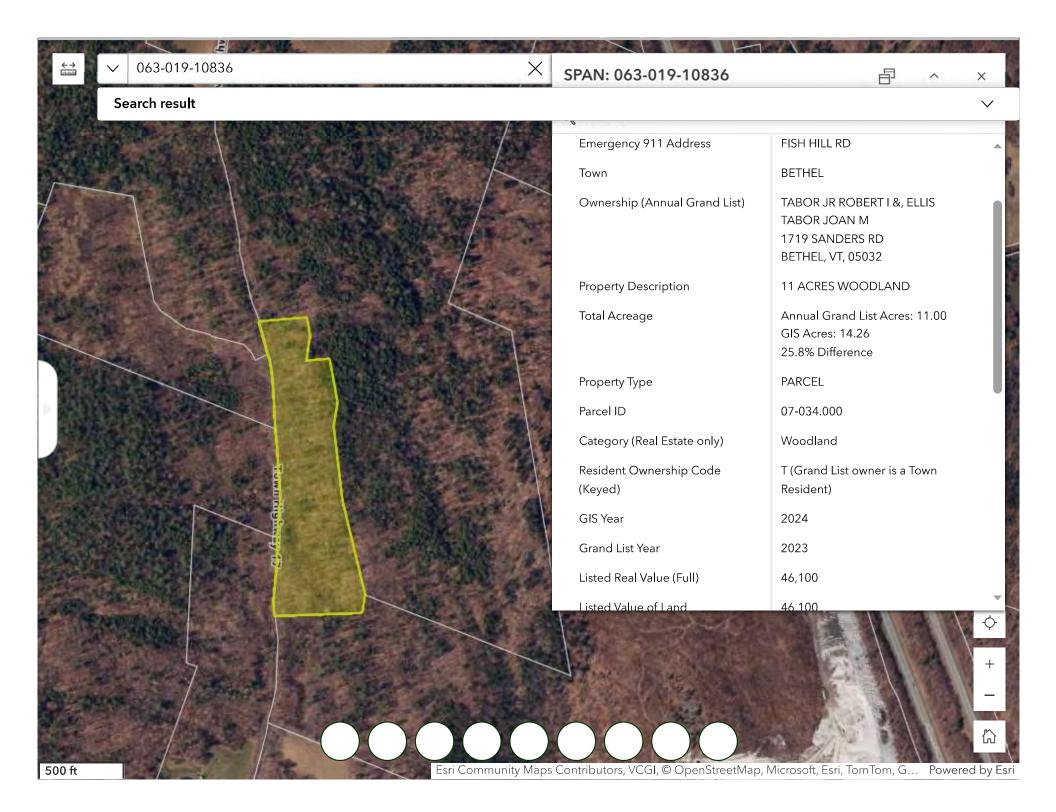


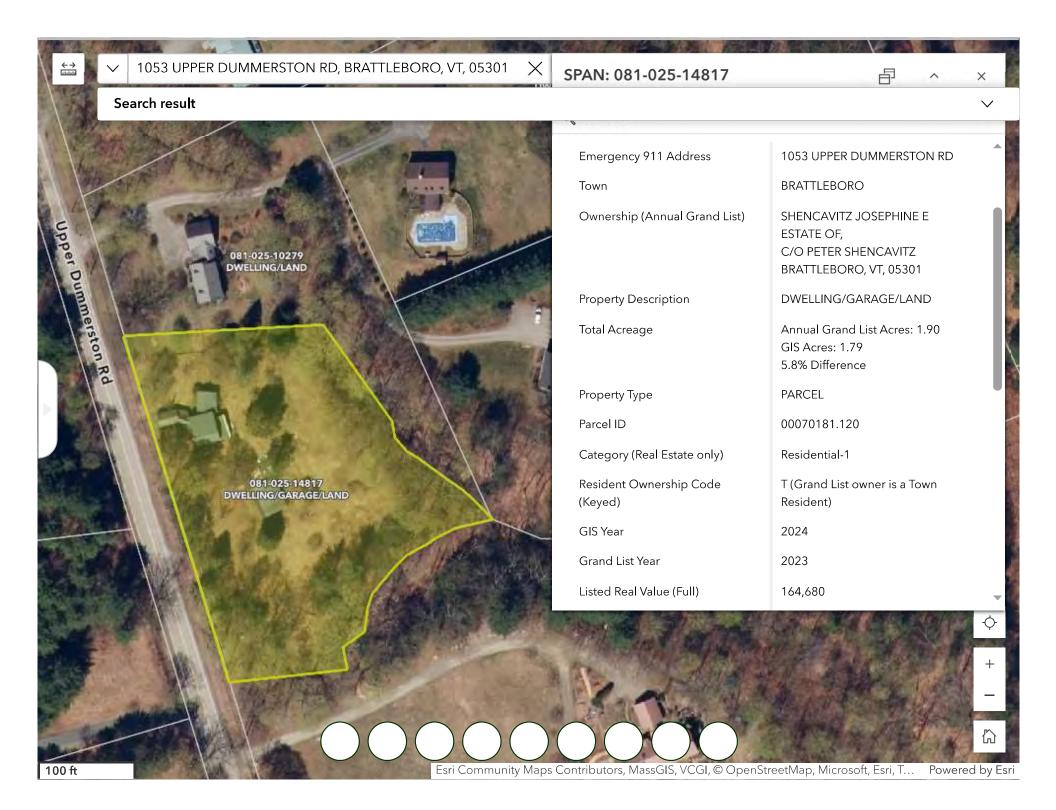
Image capture: Jul 2023 © 2025 Google











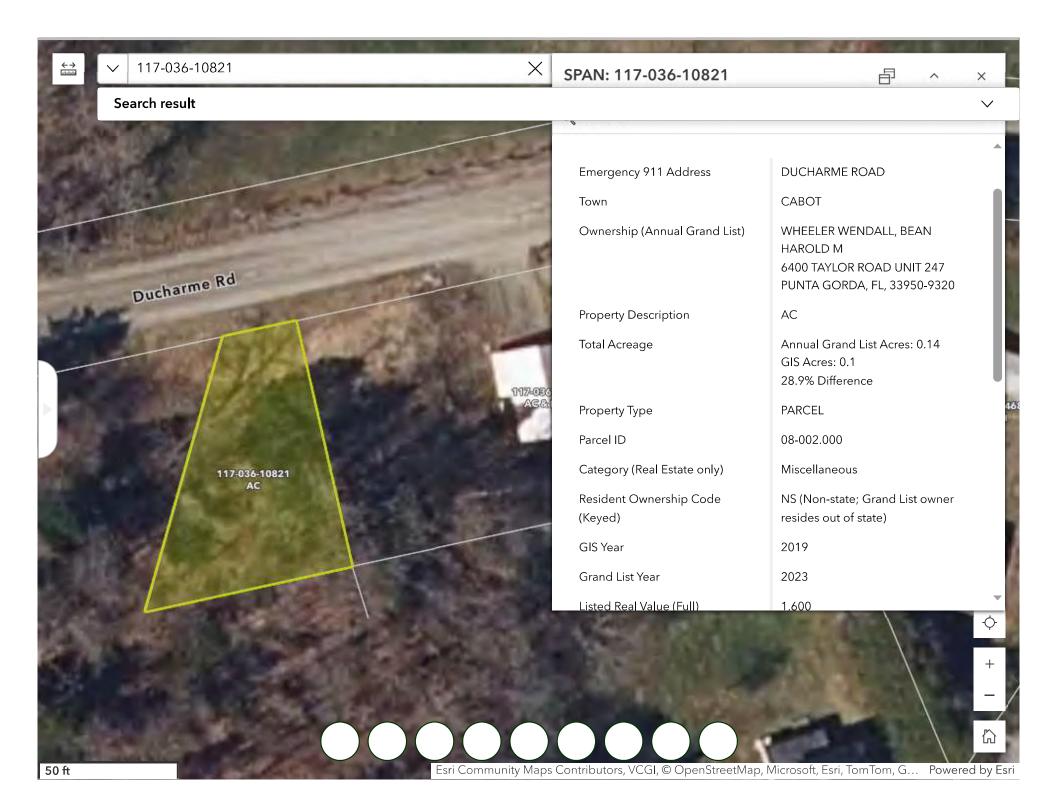


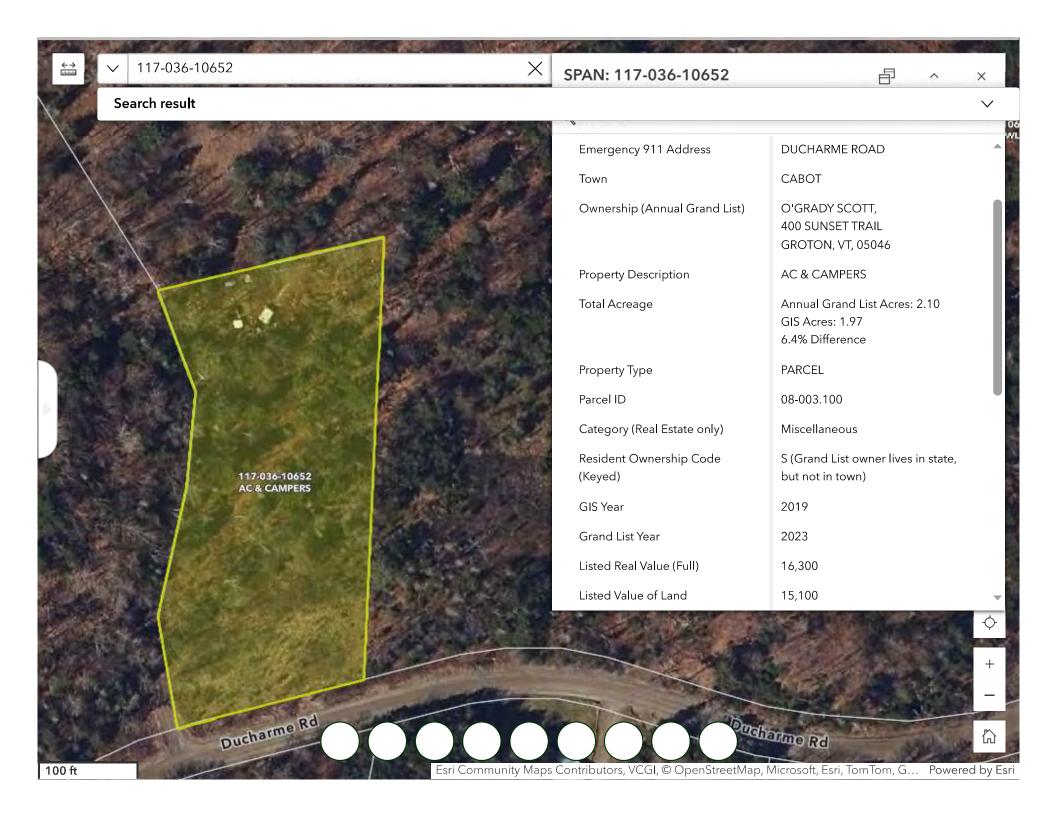
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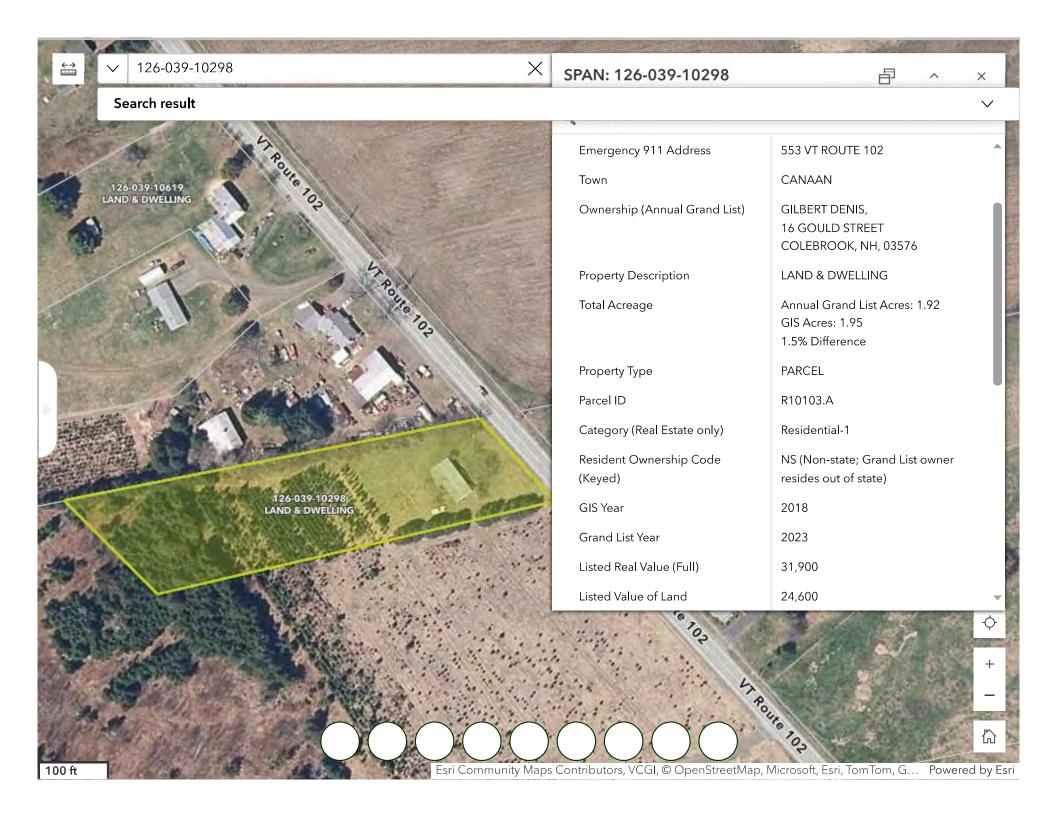






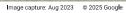




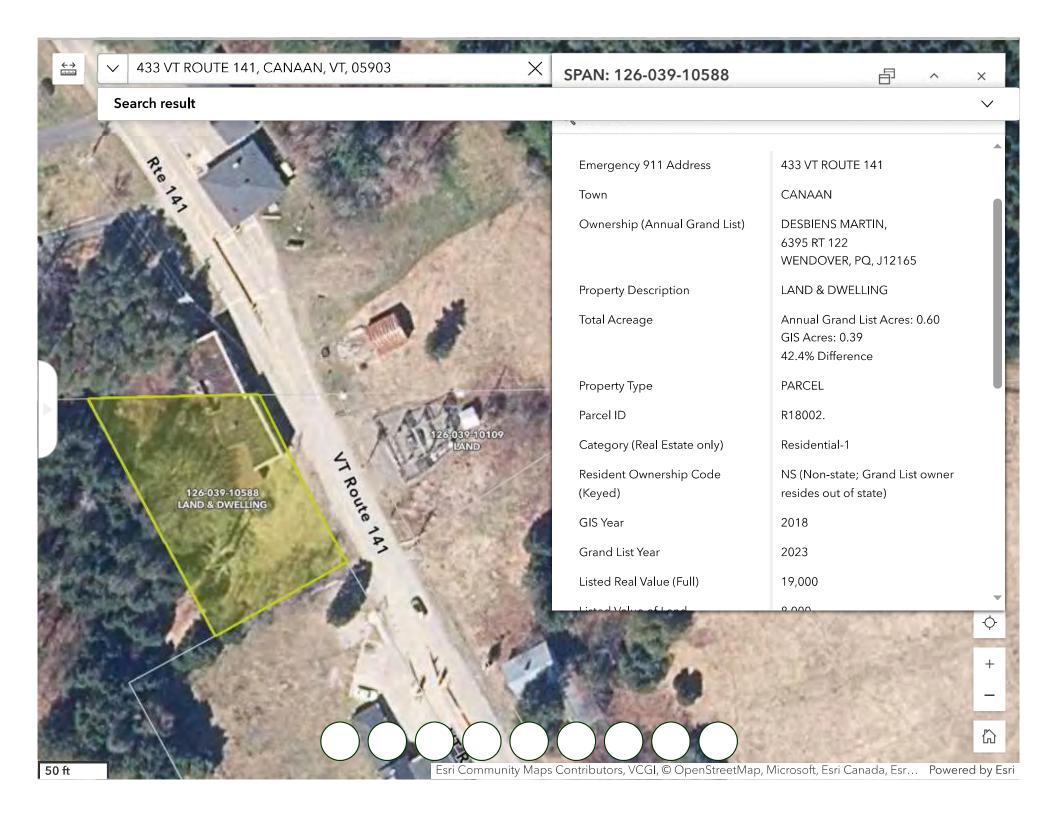


Canaan









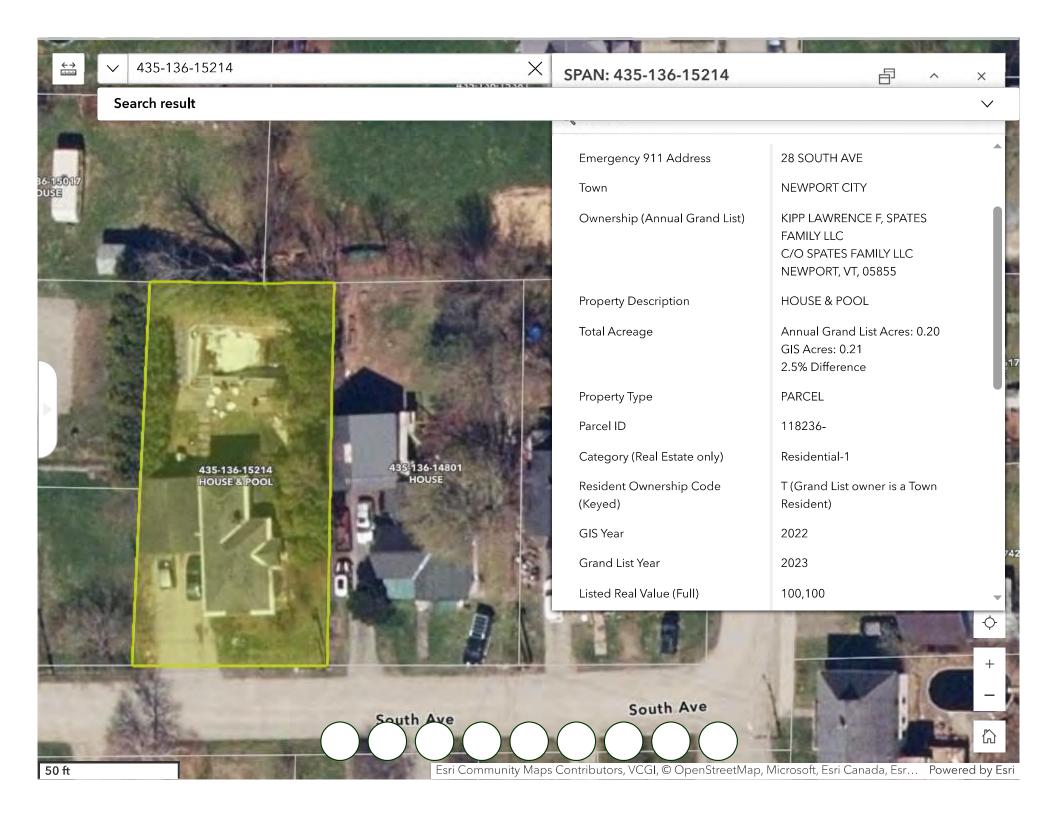
VT-141



433 VT Rte 141, Canaan



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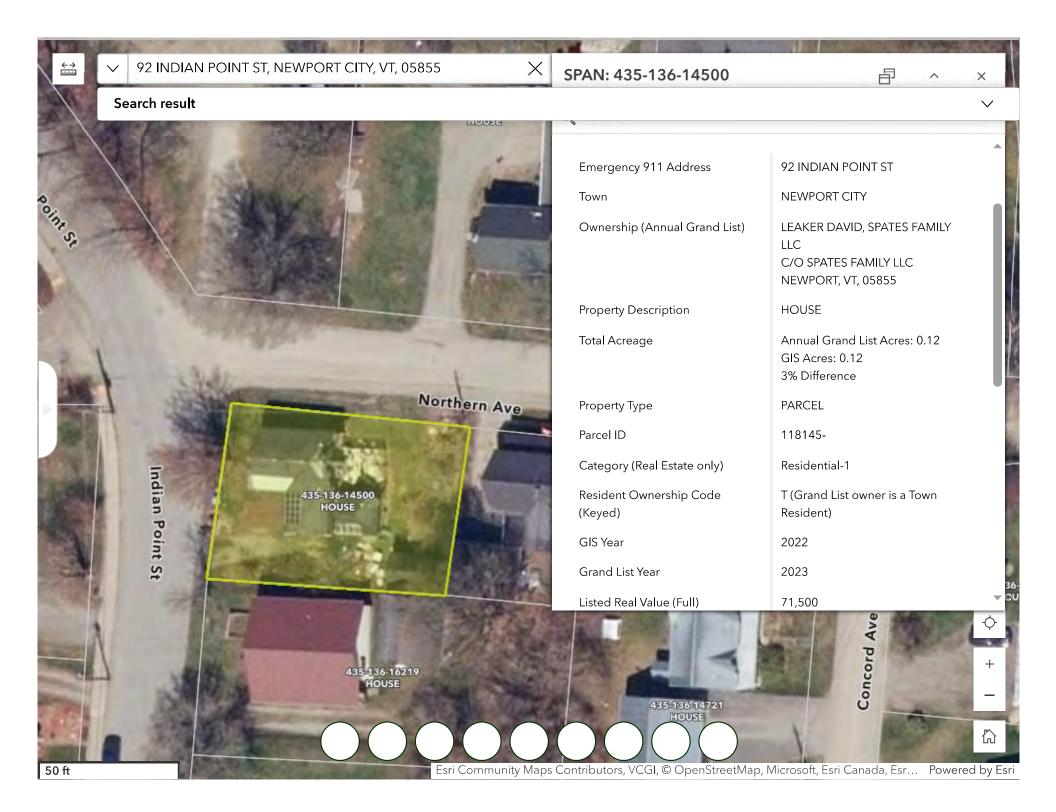


Newport City





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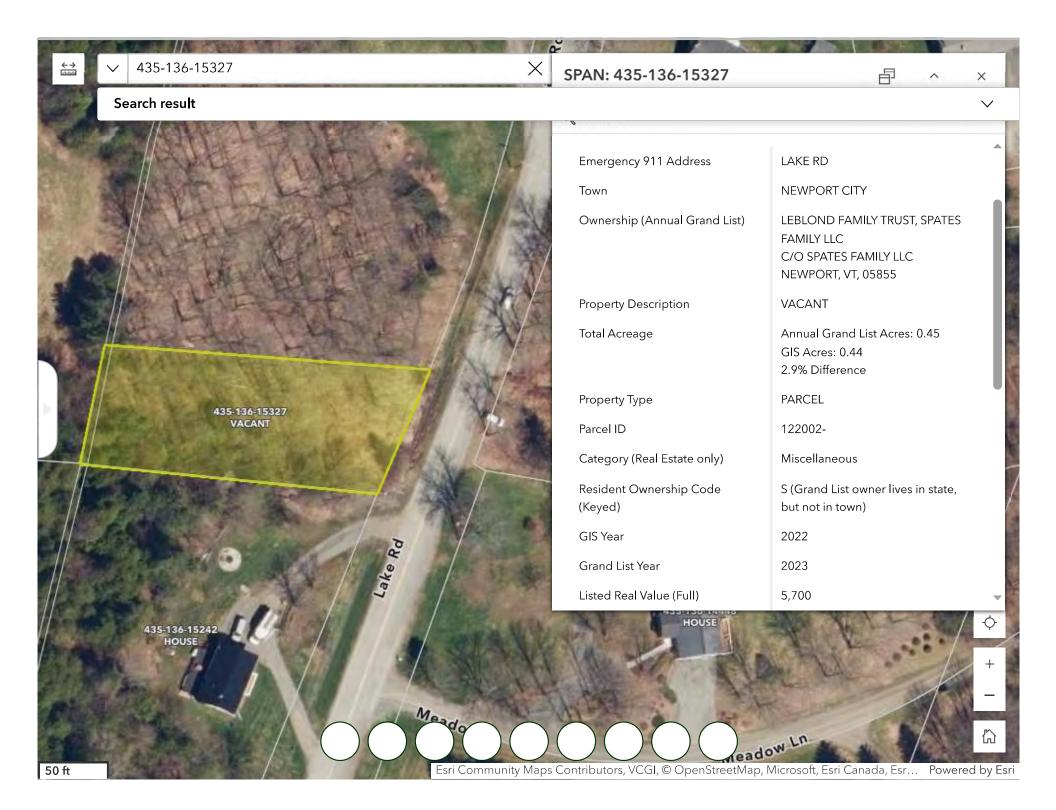


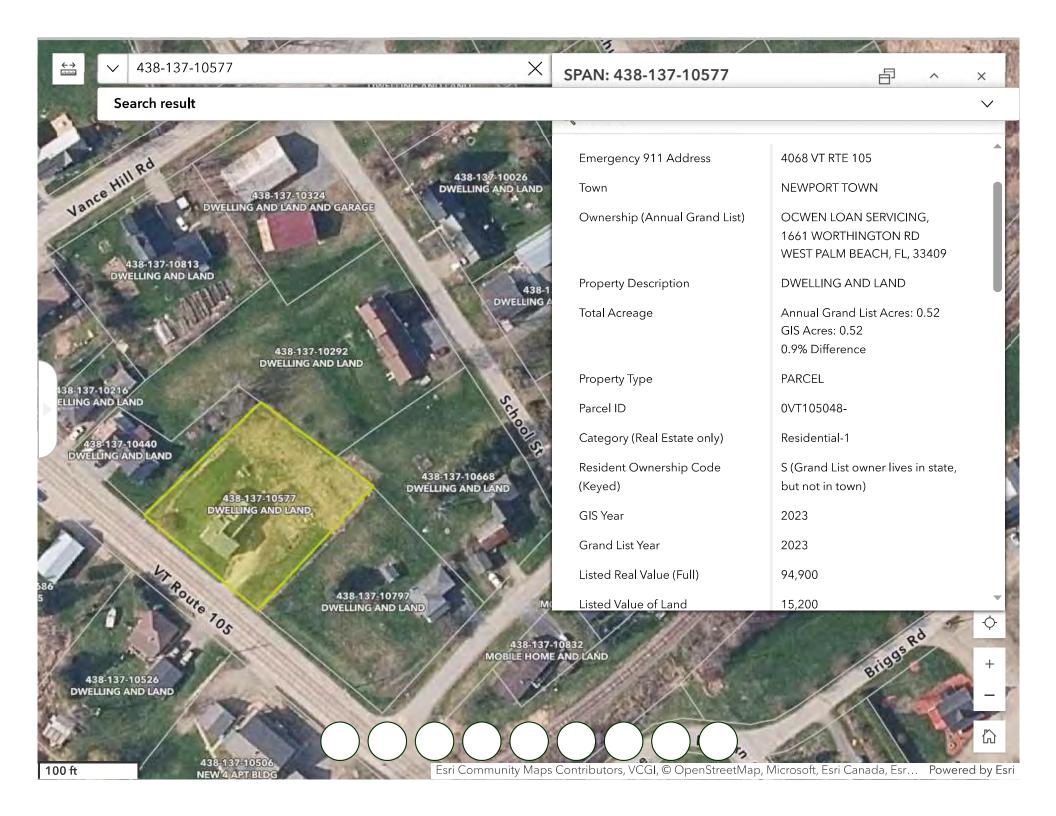
Newport City





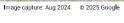
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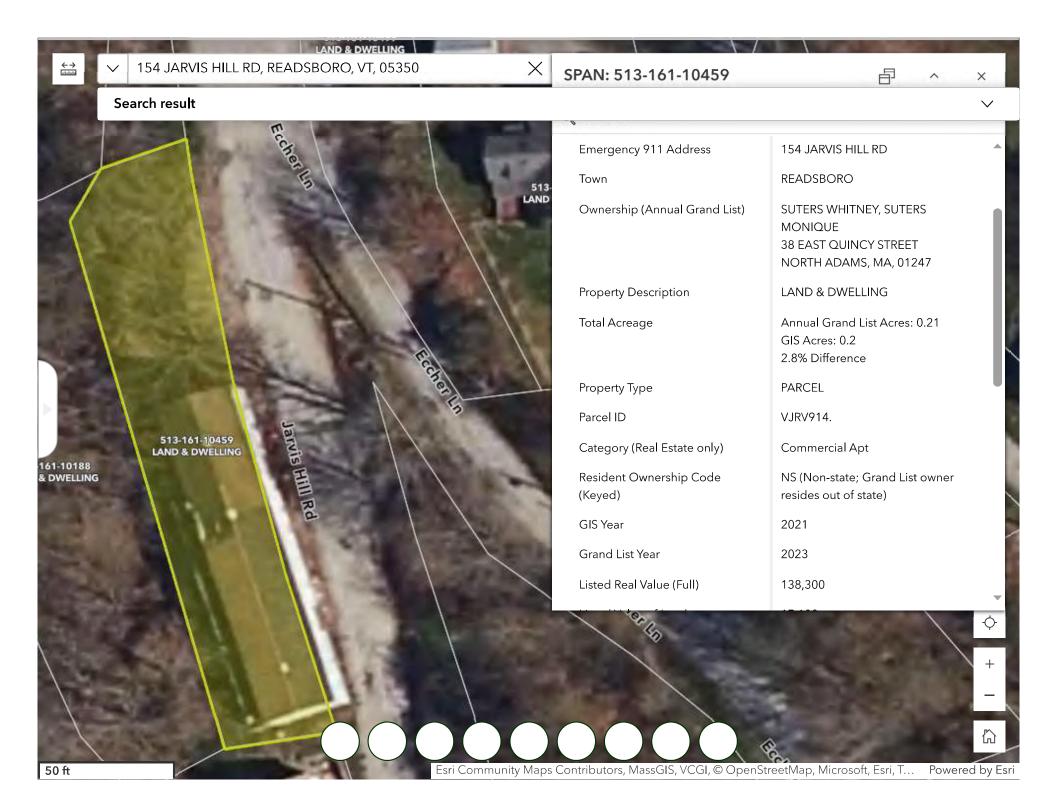


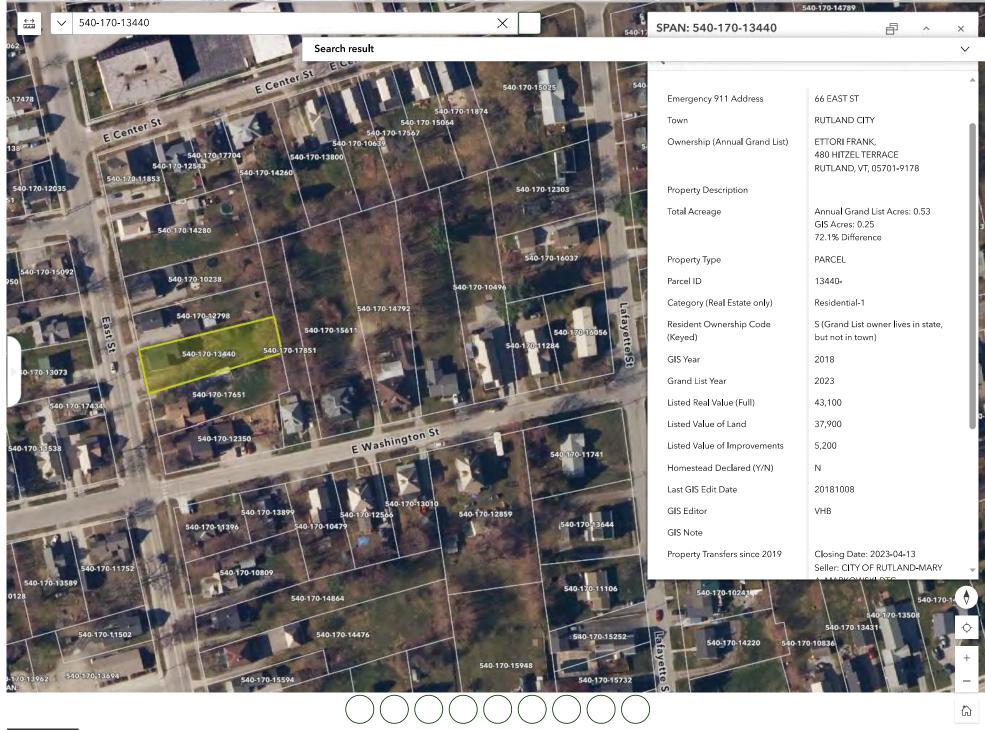
Newport Town









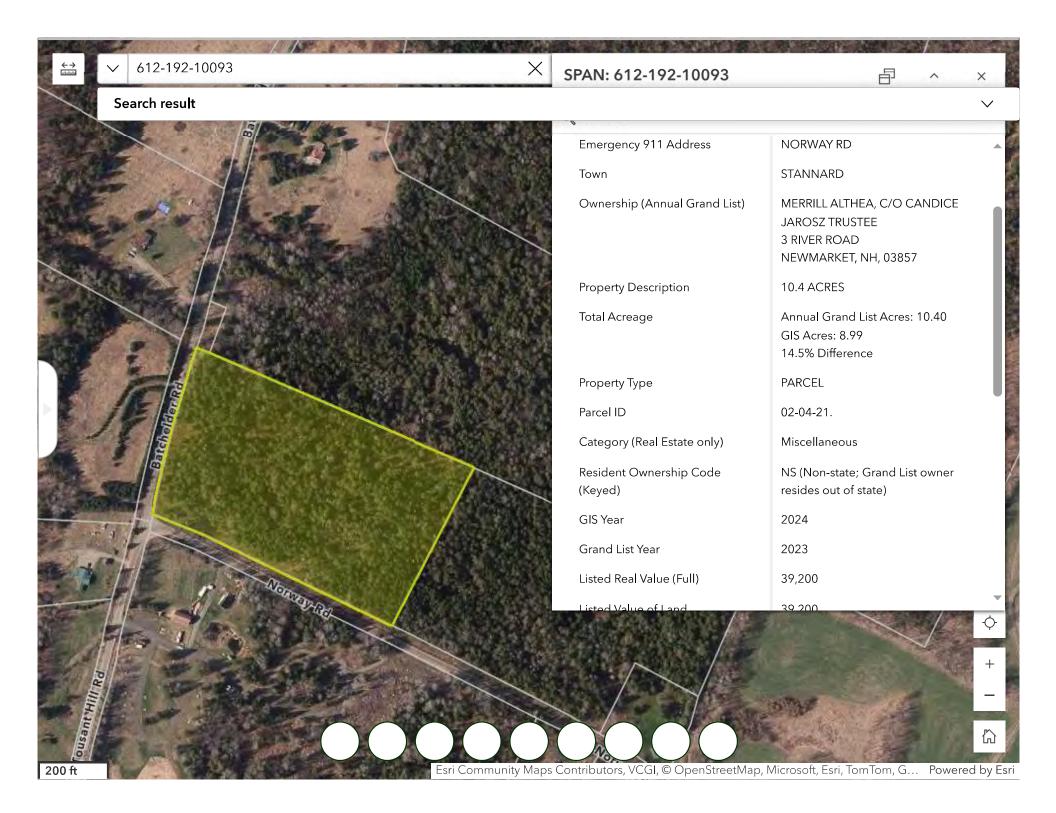


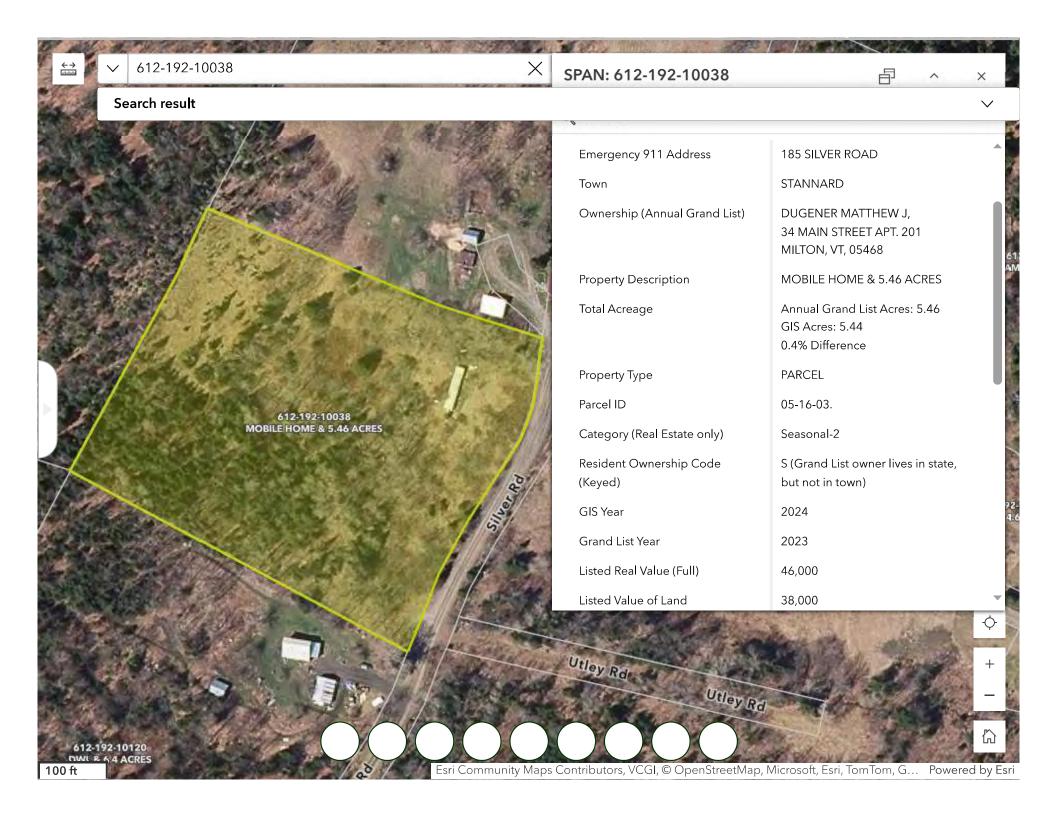
Rutland City



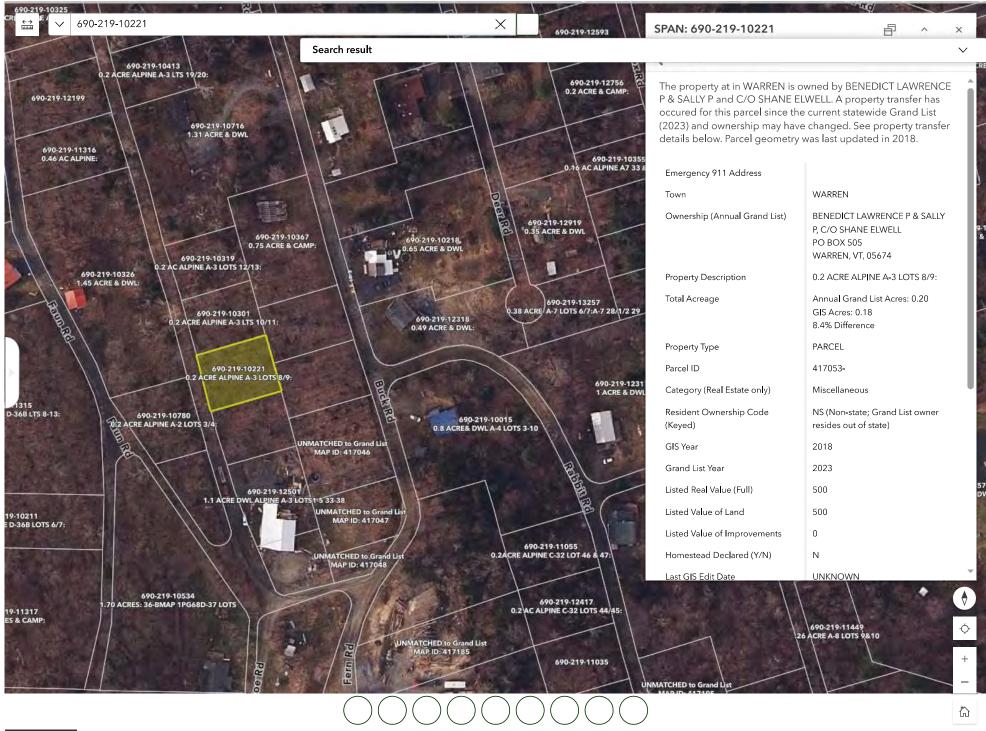




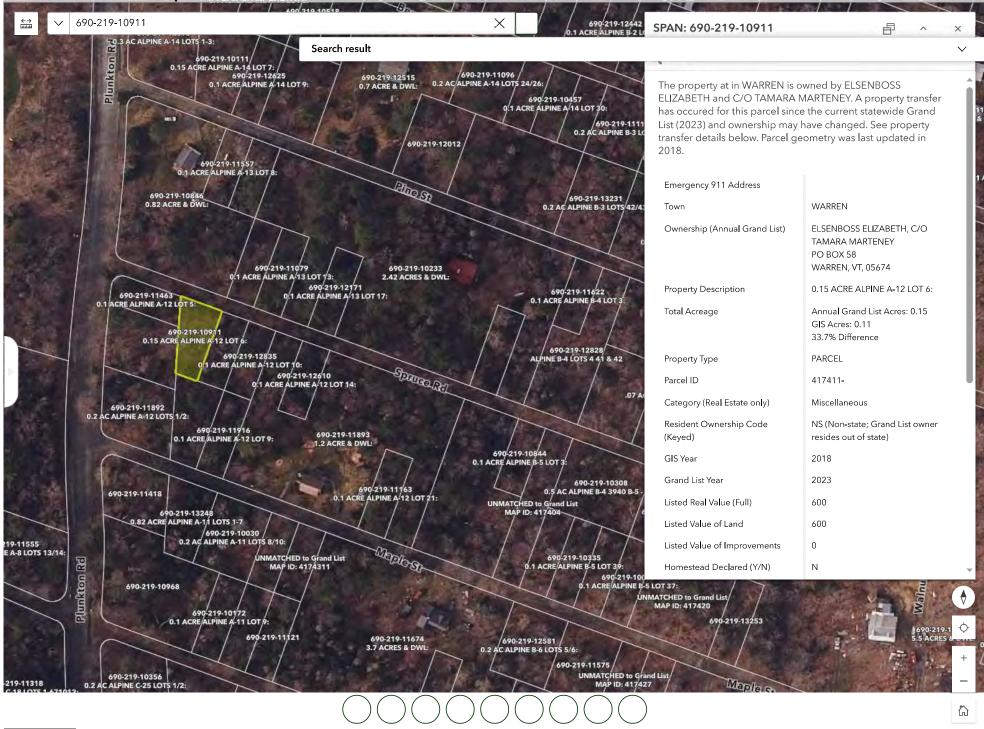




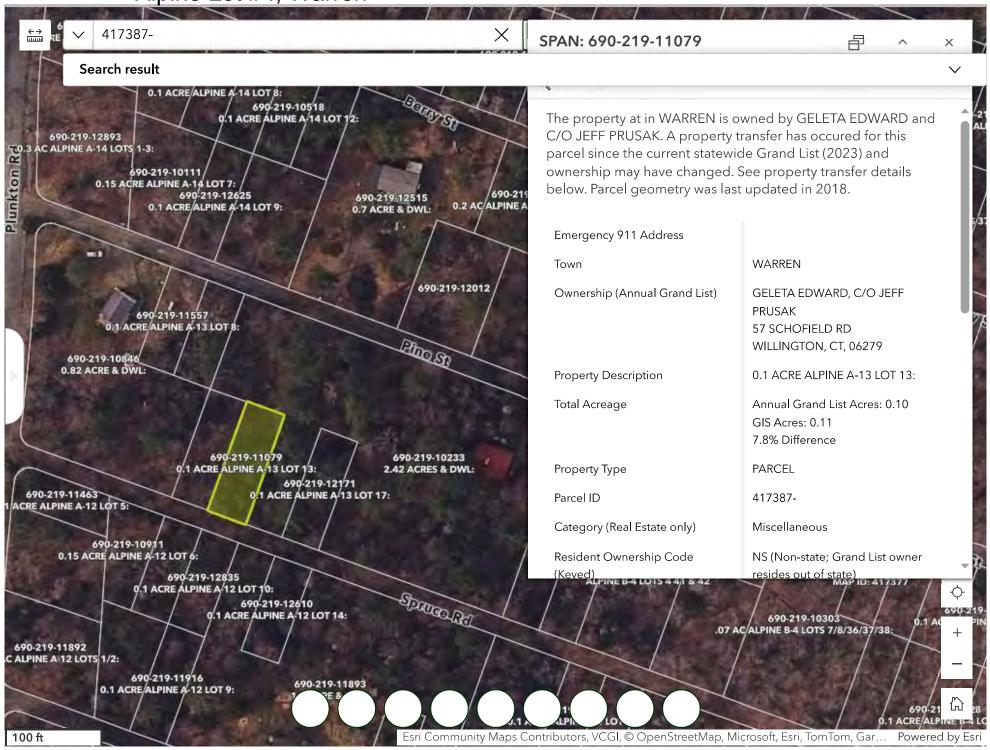
Alpine Lot #2, Warren



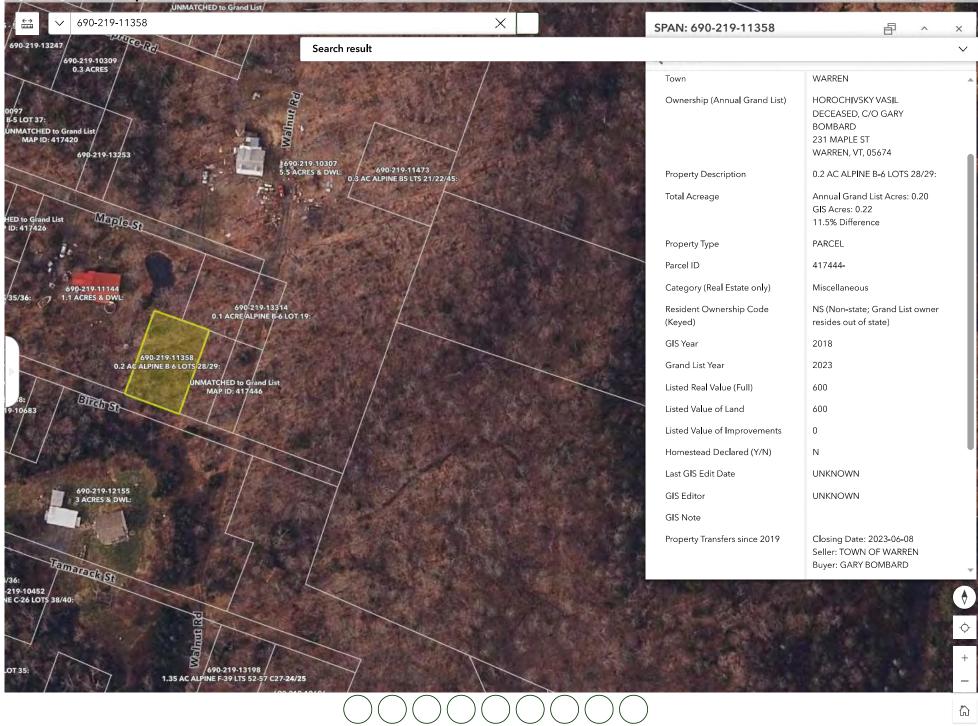
Alpine Lot #3, Warren



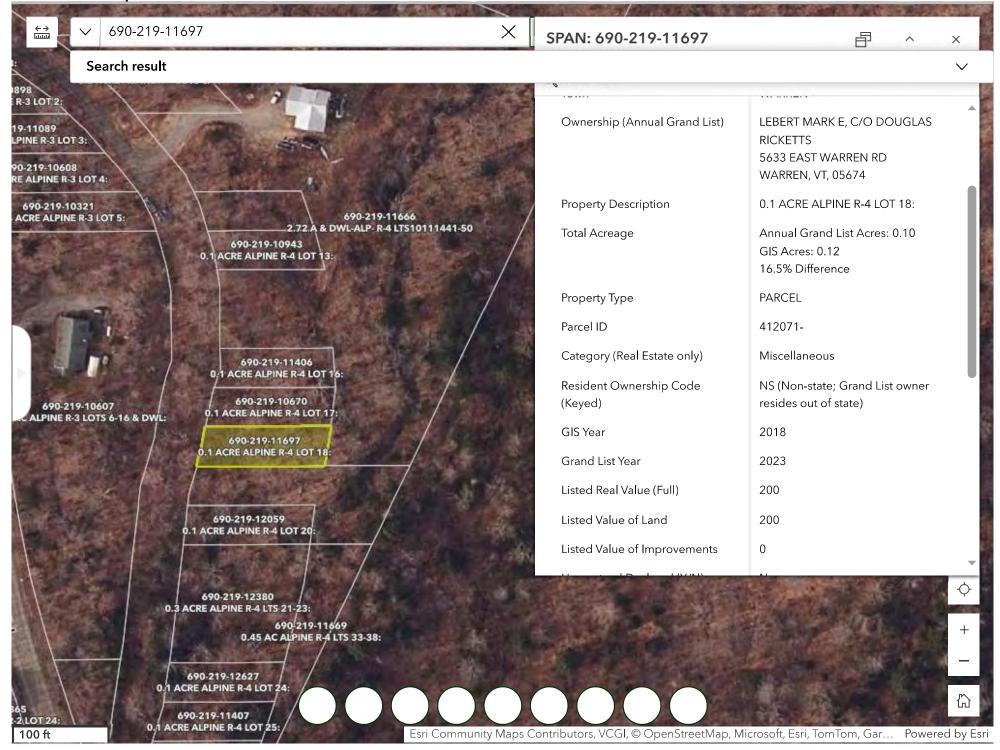
Alpine Lot #4, Warren



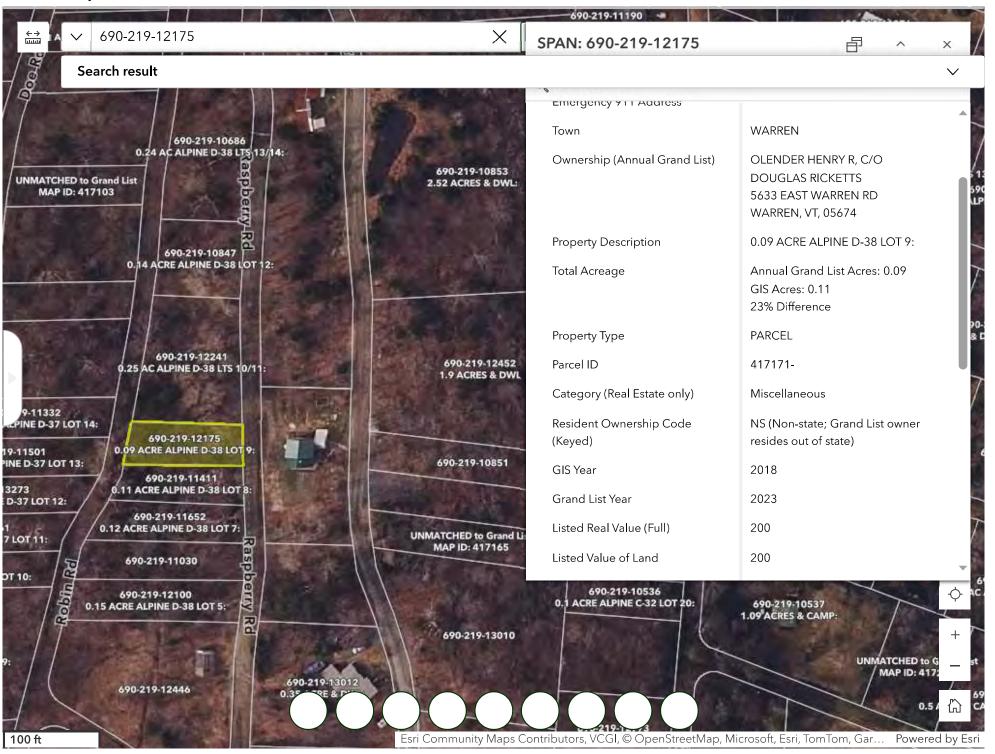
Alpine Lot #5, Warren



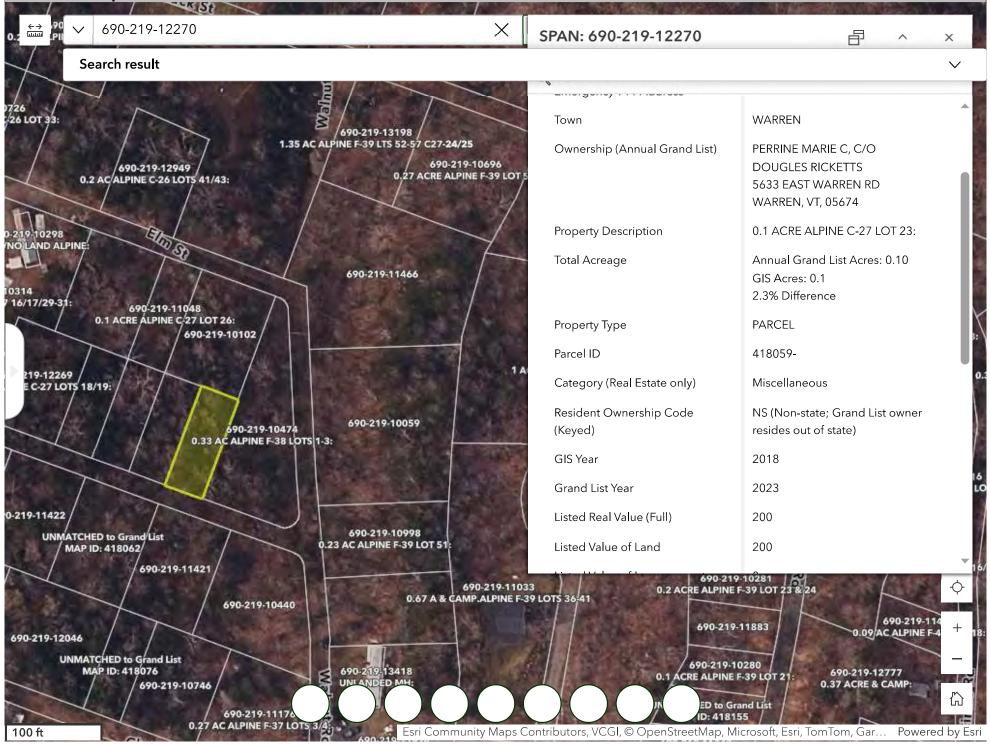
Alpine Lot #6, Warren



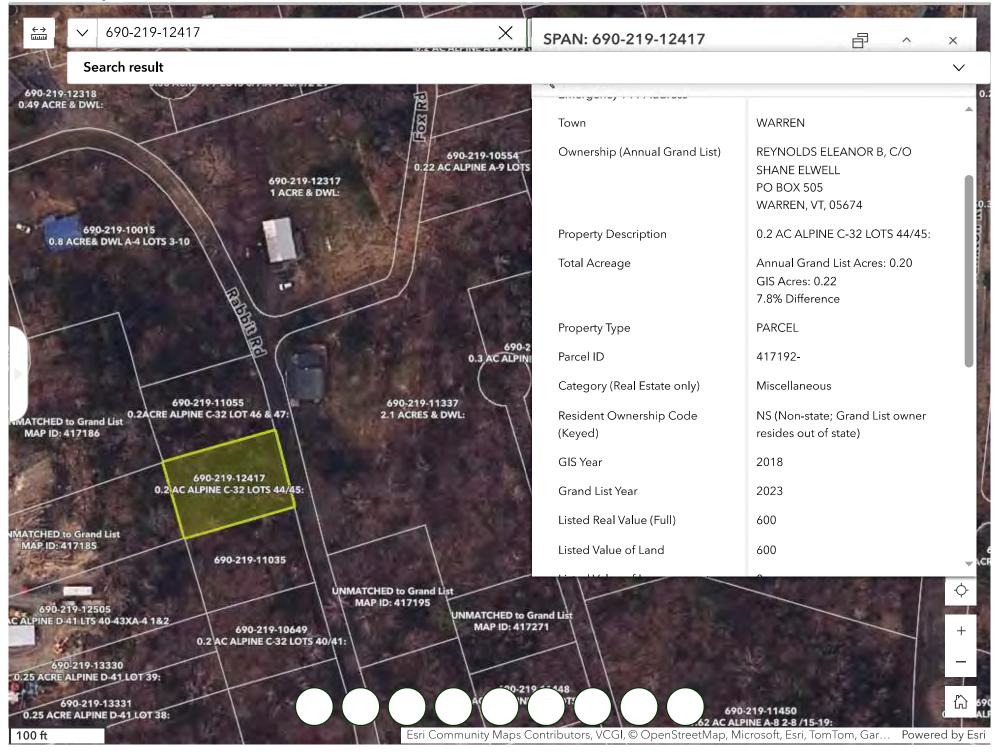
Alpine Lot #8, Warren



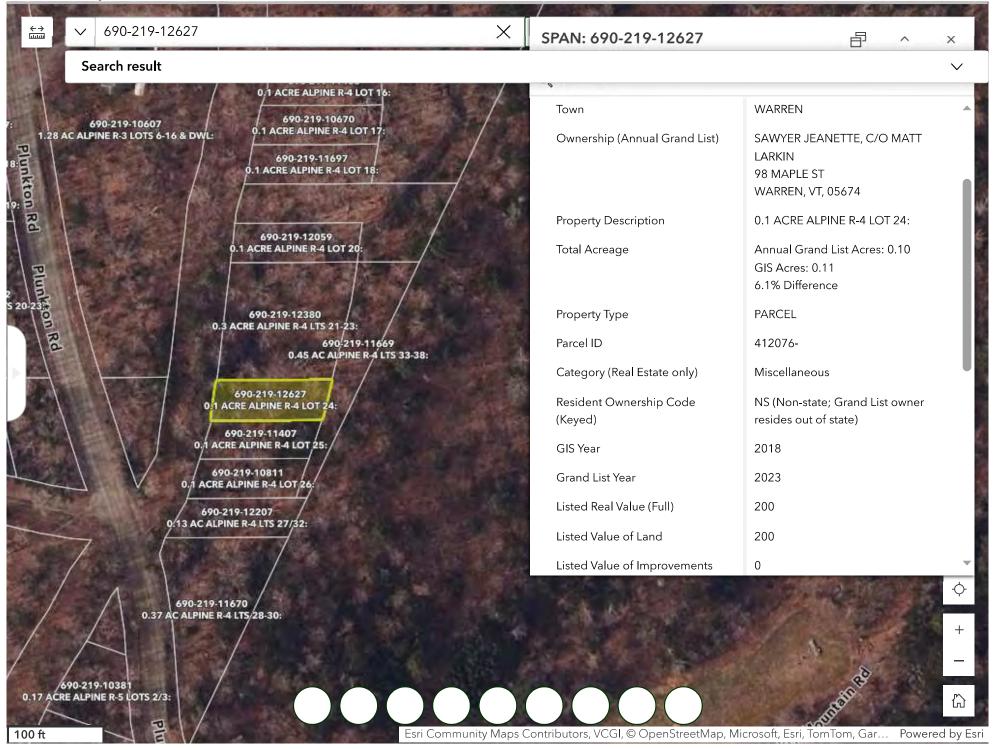
Alpine Lot #9, Warren



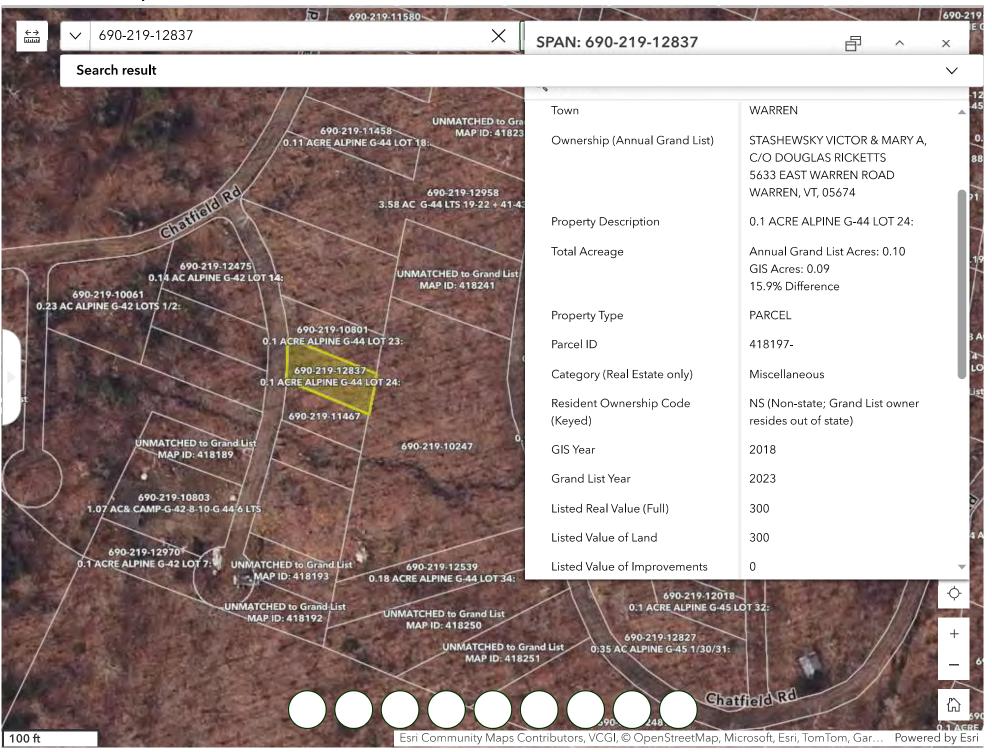
Alpine Lot #11, Warren



Alpine Lot #12, Warren



Alpine Lot #17, Warren



Alpine Lot #19, Warren

