

TOWN OF CORINTH  
POLICY FOR COLLECTION OF DELINQUENT TAXES  
FEBRUARY 17, 2000

1. As soon as the warrant has been received, and each month thereafter, the Collector of Delinquent Taxes will send a notice to each Delinquent Taxpayer. Interest is assessed at 1% for the first three months and at 1.5% thereafter on any unpaid principal tax amount. A one time penalty of 8% will be assessed on all unpaid delinquent 1<sup>st</sup> installment principal tax amounts. A 3% penalty will be assessed on all unpaid 2<sup>nd</sup> (final) installment delinquent principal tax amounts. The month following the final installment due date, an additional 5% penalty will be assessed on all remaining unpaid 2<sup>nd</sup> (final) installment delinquent principal tax amounts. In accordance with 32 VSA 1674(2)(3)(A).
2. Make payments payable to Town of Corinth. Mail to: Susan L. Fortunati  
Separate checks are required when paying delinquent taxes and current year taxes – do **NOT** combine payment into one check. Collector of Delinquent Taxes  
440 Rollie Day Road  
Corinth, Vermont 05039
- ⇒ 3. Payment(s) that would leave an unpaid balance due of less than \$100.00 will not be accepted.
4. Partial payments will be applied first to the interest portion of the amount due; the remainder will be divided proportionally between the principal amount of the tax and the penalty.
5. If a check is returned due to insufficient funds, acceptance of personal/business checks will be at the discretion of the Collector of Delinquent Taxes and the Collector may require payment to be made with guaranteed funds (i.e. cash, bank or treasurer's check or postal money order.)
6. There will be a \$25.00 "return check" fee imposed for each check returned unpaid by the bank. Any acceptable payment received, will first be applied to cover the return check charge, remaining funds will then be applied as outlined in item #4 of this policy.
7. Post-dated checks are not acceptable.
8. Taxpayers may request an abatement of taxes pursuant to 24 VSA 1535 by written request to the  
Corinth Board of Abatement  
c/o Corinth Town Office  
PO Box 461  
Corinth, VT 05039
9. Payment arrangement requests to avoid tax sale must be submitted in writing to the Collector of Delinquent Taxes. The Collector of Delinquent Taxes will furnish a written response either accepting or denying the request.
10. Once accounts have been submitted to the Attorney in preparation for tax sale, payment must be by cash, money order, bank, treasurers or certified check. Personal checks will not be accepted. Call before sending final payment to insure the correct amount. 32 VSA 4874
11. Pursuant to 32 VSA 5254b, the owner of a property being sold for taxes may request in writing, not less than 24 hours prior to the tax sale, that a portion of the property be sold. Such request must clearly identify the portion of the property to be sold, and must be accompanied by a certification from the District Environmental Commission and the Town Zoning Administrative Office that the portion identified may be subdivided and meets the minimum lot size requirements.

Susan L. Fortunati  
Collector of Delinquent Taxes  
440 Rollie Day Road, Corinth, VT 05039  
802-439-6179 (phone & fax)  
E-mail: [slf@tops-tele.com](mailto:slf@tops-tele.com)