



TOWN OF CRAFTSBURY · PO Box 55 · Craftsbury, VT 05826

Telephone: 802.586.2823 · Fax: 802.586.2323

Website: www.townofcraftsbury.com · Email: craftsbury@gmail.com

Craftsbury Delinquent Tax Collector Job Description

Status

Part-time, flexible, subject to taxpayer availability.

Official Title

Delinquent Tax Collector, Appointed Position

Term

The Delinquent Tax Collector position is a one-year term, appointed by the Select Board

Job Definition

Reporting to the Selectboard, the Delinquent Tax Collector is responsible for the following: To collect delinquent property taxes owed to the town. To notify taxpayers when their taxes are delinquent, make arrangements for payment and/or take formal collection actions, including tax sales of the property when necessary. Record, report and deliver all delinquent tax payments, including penalty, interest and any other fees received to the Town Treasurer. Provide an annual accounting to the auditors and for inclusion in the Town Report.

A collector of delinquent taxes may not also be an Auditor or a member of the Selectboard or Schoolboard. Neither shall the spouse of or any person assisting the collector of delinquent taxes serve as an auditor.

Job Expectations

- Work in conformance with all applicable policies, procedures, local ordinances and State and Federal law.
- Work cooperatively with the Town Treasurer, Town Clerk, other town officials, town employees and the general public.
- Begin collection activities upon receipt of the annual warrant from the Town Treasurer (the list of taxes remaining unpaid as of November 16th).
- Prepare and mail monthly delinquent tax statements along with the VHAP flyer. Retain copies of the delinquent tax bill, correspondence, checks, postmarked envelopes, etc. at the Town Hall for auditors to review. Allow the Town Clerk's Office to accept delinquent tax payments, based on the monthly statements. The Town Clerk's Office, in return, will email a copy of the payment to the Delinquent tax collector.
- Prepare monthly Delinquent Tax Reports for Auditors, Treasurer and Select Board with property tax details of interest, penalty and principal and deliver all money collected to the Town Treasurer monthly.
- If a separate checkbook is kept for delinquent payments, a second person as a co-signer (such as the Treasurer or Select Board member) must be added. Copies of the bank statements must

Updated March 2023

also be provided monthly and kept at the Town Hall for auditor review.

- Continue collection activities until all delinquent taxes are collected or abated.
- Communicate with taxpayers and mortgage/lien holders regarding delinquencies in a professional manner, keeping personal information confidential.
- Collect delinquent taxes due, including penalty, interest and other fees, proportionally calculated.
- Provide an annual accounting to the auditors and for inclusion in the Town Report by January 15th.
- Work with Town Attorney as needed on tax sales.
- Attend Board of Civil Authority, Board of Abatement meetings, Selectboard meetings or other town meetings when issues regarding delinquent taxes are being considered.
- Attend educational seminars offered by the Vermont League of Cities and Towns (VLCT) and/or other professional organizations.
- Performs other related duties as assigned.

Knowledge, Skills and Ability Requirements

- Ability to work independently.
- Strong organizational skills.
- Detail orientated.
- Creative problem solving to assist taxpayers in meeting their obligations.
- Ability to communicate well orally as well as in writing.
- Ability to perform basic math including percentages.
- Bookkeeping and spreadsheet experience preferred
- High school degree required
- Possess computer skills and an understanding of basic accounting systems.
- Ability to work and deal effectively with the general public, other employees and town officials.
- Ability to perform light lifting (10-30 pounds), repetitive motions and moderate physical labor, as well as traveling to taxpayers homes as needed.
- Driver's license, and/or ability to meet with tax payers at their homes.

Income

Craftsbury's Delinquent Tax Collector's income is based on the penalty fee that is collected on delinquent accounts. According to statute, the collector of delinquent taxes may charge a commission of 8% on the amount of the taxes owed. This commission is often referred to as the collector's fee, or penalty. The collector of delinquent taxes has discretion to charge a commission from zero up to a maximum of 8%.