

**CITY OF ESSEX JUNCTION  
CITY COUNCIL TAX SALE POLICY**

The purpose of this policy is to ensure a fair and equitable tax collection process in accordance with Title 32 of the Vermont Statutes Annotated.

City of Essex Junction property taxes become delinquent after March 15<sup>th</sup>.

On an annual basis, the Tax Collector may extend a warrant and conduct a tax sale for all real property when the combined City of Essex Junction and Essex Westford School District real property taxes are delinquent for longer than one year.

The tax sale procedure shall be in accordance with Vermont State Law.

Existing Tax Payment Agreements will be honored, and the property will not be considered for tax sale unless there is a breach of the Tax Payment Agreement. The Tax Collector will only enter into Tax Payment Agreements which eliminate all delinquencies that are more than two years outstanding.

Adopted on June 8, 1998; revised August 22, 2000; revised 7/17/2024.