

JAMES W. BARLOW PLC

VERMONT LOCAL GOVERNMENT LAW

VIA ELECTRONIC MAIL

October 6, 2017

C. Bruce Johnson, Collector of Delinquent Taxes
Town of East Montpelier
P.O. Box 157
East Montpelier, VT 05651
eastmontadmin@comcast.net

Re: Delinquent Tax Collection
Brenda J. Kaiser

Dear Bruce:

This letter confirms my discussion with you regarding engagement of James W. Barlow PLC (the "Firm") and describes the services that the Firm will provide to the Town of East Montpelier in the collection of delinquent taxes for the Brenda J. Kaiser property.

Before initiation of formal tax sale proceedings, I will issue a 30-day demand letter to the taxpayer. If the letter is unsuccessful, and you elect to proceed with the tax sale, I will conduct a title search to develop a legal description of the property and to determine the existence of any mortgage or other lienholders entitled to notice. I will then prepare the Levy and Notice of Tax Sale. These documents will be recorded, and the Notice of Tax Sale will be posted, mailed, and published in the Times Argus in accordance with Vermont law.

Before the sale, I may assist or consult with you regarding the taxpayer's payment of the outstanding taxes. If you do not receive payment prior to the tax sale, I will conduct the sale at the East Montpelier town office. After the sale, I will prepare a Report of Sale for recording and may assist you during the redemption process. If the property is not redeemed, I will prepare a Tax Collector's Deed and Property Transfer Tax Return.

My fee for preparing and mailing a demand letter will be \$75.00. If you proceed with a tax sale, I will bill the Town of East Montpelier on an hourly basis at the rate of \$125.00 per hour, plus the costs of recording, mailing, and publication.

I estimate that my time for the tax sale will be as follows:

- Title search and legal description 1.0 hr.
- Prepare and record Levy 0.7 hr.
- Prepare, mail, post, and arrange publication of Notice 1.0 hr.
- Coordinate payment prior to sale, if required 1.0 hr.
2.7 to 3.7 hrs., plus costs

