

TOWN OF MONKTON, VERMONT
POLICY FOR PAYMENT OF PROPERTY TAXES AND
FOR COLLECTION AND PAYMENT OF DELINQUENT TAXES

The purpose of this policy is to establish clear guidelines so that all taxpayers will be treated fairly in the payment of property taxes and will know the process for the collection of delinquent taxes.

1. Payments to the Town of Monkton can be made at any time in person at Town Hall, via the drop box at Town Hall, or via mail. There are several deadlines described in this document regarding payments. To meet these deadlines you must either be present at Town Hall, your payments must be in the drop box or, if paying by mail, the envelope must be postmarked by the deadline. **There are no grace periods allowed for late payment.**
2. Property taxes are payable to the Town Treasurer on or before the due date posted on the tax bills unless otherwise noticed. Taxes paid by mail must be postmarked by the due date on the tax bill; otherwise they will be deemed delinquent and subject to all applicable penalties. The Town of Monkton is not responsible for mailed tax payments not received.
3. Once the due date has passed, the Town Treasurer will give the Delinquent Tax Collector a list of all delinquent property taxes.
4. After the list of all delinquent property taxes is received, the Delinquent Tax Collector will send a notice to each delinquent taxpayer, itemizing the amount due; including tax, interest and penalty. The Delinquent Tax Collector may also send additional notices to delinquent taxpayers from time to time.
5. Payments, or portion thereof, received after the due date are subject to the following interest and penalties. Late payments paid in full within fifteen (15) days of the due date are subject to a 1% interest charge. Payments received more than fifteen (15) days late are subject to a penalty of 4% and interest charges of 1% per month for the first three (3) months and 1½% per month thereafter.
6. Payments will be applied first to outstanding interest, and the remainder will be divided proportionately between the principal amount of the tax, penalty, and any other costs or expenses including attorney's fee (if applicable).
7. If a delinquent taxpayer has not made arrangements for satisfactory monthly payments to the Delinquent Tax Collector on or before six (6) months after the due date, the Delinquent Tax Collector will take those steps required under Vermont law to sell as much of the property on which the tax is due as is necessary to pay the property tax, interest, penalty, and all legal costs (including attorney's fees and legal notices).
8. The Delinquent Tax Collector may, at their discretion, take those steps under Vermont law to schedule a tax sale at any time when taxes are delinquent. In exercising this

discretion, the Delinquent Tax Collector may take into account, among any other factors, the following considerations: the amount of taxes that are delinquent; the taxpayer's history of delinquency in previous years; whether or not the property has been the subject of tax sales in previous years while owned by the same taxpayer; whether or not a delay may impair the town's ability to collect in full taxes owed; whether or not delay may require the town to borrow additional funds in anticipation of taxes. Typically property will not be included in a tax sale, until at least \$500.00 in total delinquencies has accrued.

9. In the event that no one purchases the property at tax sale, or, if in the judgment of the Delinquent Tax Collector, proceeding with the tax sale is inadvisable, the Delinquent Tax Collector shall collect the delinquent taxes using any or all of the means permitted by law.
10. Each taxpayer has a right to apply for abatement of property taxes based on any of the grounds listed in 24 V.S.A. 1535 and to request that a portion only of the property be sold at tax sale upon meeting the conditions listed in 32 V.S.A. 5254.

Adopted by the Board of Selectmen at a Regular Selectboard meeting held on the 22nd day of November, 2022.


Stephen Pilcher


Paul Low


John McNerney


Marikate Kelley


William Martin