

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 Monkton taxpayers will be treated fairly in the payment of property taxes and to provide a uniform process for the assessment and collection of taxes pursuant to Title 32, Chapter 133 of the Vermont Statutes Annotated.

1. Property tax payments to the Town of Monkton can be made at any time in-person at Town Hall via cash, check, or electronic payment, via the drop box at Town Hall, via mail, via electronic online and mobile web payment, via electronic IVR phone payment, or via direct debit to a checking or savings bank account (available only for full tax payments prescheduled to transact on the date due). All payments as hereinafter described must be made on or before the date due by: (1) delivery to the Monkton Town Hall during normal office hours as posted; (2) placement in the drop box located at the Town Hall by the date due; (3) U.S. Mail, postmarked on or before the date due; (4) online electronic payment transacted on or before the date due; or (4) direct debit from a checking or savings account prescheduled to collect funds on the date due. **Grace periods are not allowed for late payment.**
2. Property taxes are payable to the Monkton Town Treasurer on or before the date due as posted on the tax bills unless otherwise publicly noticed. Taxes paid by mail must be postmarked by the date due on the tax bill; otherwise, they shall be deemed delinquent and subject to all applicable penalties and interest as approved by the voters pursuant to 32 V.S.A. § 4873. The Town of Monkton is not responsible for mailed tax payments not actually received by the Treasurer.
3. A completed Property Tax Payments Direct Debit Program Sign Up/Change Request Form must be received by the Treasurer's Office at least fifteen (15) days prior to the tax bill date due, or it will not be in effect until the following year. Direct debit payments are subject to the terms laid out in the completed agreement form.
4. Electronic payments methods shall include verified eChecks (ACH), credit and debit cards (Visa, Mastercard, American Express, and Discover), Apple Pay, Google Pay, PayPal, Venmo, and Pay Later. All electronic payments – whether made in-person, via IVR phone payment, or via online and mobile web payment – shall be subject to the applicable fees charged by the payment processing vendor. These fees are collected directly by the payment processing vendor and are not received by the Town of Monkton.
5. Any payment made to the Town of Monkton that is returned due to insufficient funds shall be subject to a returned payment fee equal to the current rate of overdraft fees per the fee schedule of the depository institution with which the Town has its primary banking account.
6. Within 15 days after the date due of the property tax payment, the Town Treasurer will deliver to the Delinquent Tax Collector a list of all unpaid and delinquent property taxes owed with the name of each delinquent taxpayer.

7. After the list of all parcels with 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 thereafter also send additional notices to delinquent taxpayers from time to time. Each notice sent to a delinquent taxpayer shall contain the following Uniform Notice of abatement as required by 24 V.S.A. § 1535(f).

*****ABATEMENT AND POSSIBLE REDUCTION IN CHARGES - You may be able to receive a reduction of charges, penalties, or interest through municipal abatement. To seek this reduction in charges from the Board of Abatement, contact the municipal clerk in-person or by mail, phone, or e-mail:**

Mailing

Town of Monkton

P.O. Box 12

Monkton, VT 05469-0012

Physical

Monkton Town Hall

92 Monkton Ridge

North Ferrisburgh, VT 05473-9721

(802) 453-3800

townclerk@monktonvt.com

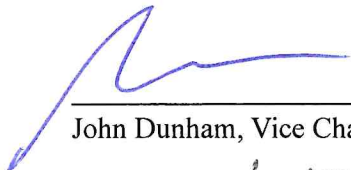
8. Payments, or portions thereof, received after the date due are subject to interest and penalties as approved and set by the voters. Unless otherwise set by the voters, late payments paid in full within fifteen (15) days of the date due are subject to a 1% interest charge. Payments received more than 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.
9. 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).
10. Prior to the initiation of tax collection procedures pursuant to 32 V.S.A, Ch. 133, Article 5 (Sale of Real Estate), the Delinquent Tax Collector shall attempt to consult with each delinquent taxpayer to reach a reasonable plan for payment of all delinquent taxes, interest, and penalties owed. Delinquent taxpayers shall be offered a reasonable written repayment plan before the initiation of tax collection procedures pursuant to 32 V.S.A. § 5252(c)(1). If a delinquent taxpayer has not made arrangements for satisfactory payments to the Delinquent Tax Collector or is delinquent in making payments under a payment plan, 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).
11. Delinquent taxpayers who have entered into a written repayment plan may complete a Delinquent Tax Payments Direct Debit Program Sign Up/Change Request Form to have their repayment installments, as agreed to in their written repayment plan, directly debited from a checking or savings account. Such forms must be received by the Treasurer's Office at least fifteen (15) days prior to the installment date(s) due, or it will not be in effect until the following installment. Direct debit payments are subject to the terms laid out in the completed agreement form.

12. The Delinquent Tax Collector may, at his or her discretion, take those steps under Vermont law to initiate a tax sale at any time when any taxes or portions thereof are delinquent for a period longer than one year. 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.
13. In the event that a property is not sold or awarded at a duly noticed 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 other means permitted by law.
14. Each taxpayer has a right to apply for the abatement of property taxes based on any of the grounds listed in 24 V.S.A. 1535, as amended, and to request that a portion only of the property be sold at tax sale upon satisfying the requirements listed in 32 V.S.A. 5254(b), as amended.

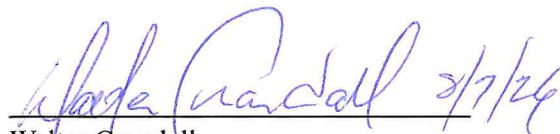
Adopted by the Town of Monkton Selectboard at a special Selectboard meeting held on the 5th day of August, 2026.

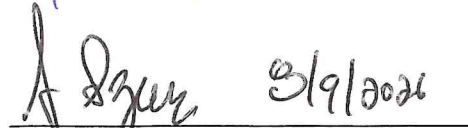
TOWN OF MONKTON SELECTBOARD



Samuel Peisch, Chair & Clerk

John Dunham, Vice Chair

Sarah Bouchard

Walter Crandall

Joe Szarejko