

**TOWN OF STOWE, VERMONT**  
**Policy for the Collection of Current & Delinquent Taxes**

**Purpose:**

The purpose of this policy is to establish clear guidelines, so that all delinquent taxpayers will be treated equitably and will know the Town's process for the collection of current & delinquent taxes.

**Current Taxes:**

1. In accordance with Section 901 of the Stowe Town Charter, "Taxes on real property shall be due in four equal installments on dates established annually by the Selectboard, provided the first payment in each fiscal year is not earlier than 30 days after the date tax bills for the fiscal year are mailed to taxpayers." Tax due dates shall be August -15<sup>th</sup>, November -15<sup>th</sup>, February -15<sup>th</sup> and May -15<sup>th</sup>. If the -15<sup>th</sup> falls on a holiday or weekend, the tax due date will be the following business day.
2. Payment must be received in full in the Town Treasurer's Office by 4:30pm on the tax due date. Any credit card payment or other electronic transfer must be marked to indicate that it was sent before 4:30pm on the tax due date.

**Delinquent Taxes Prior to Tax Sale:**

1. Within 30 days of receiving the delinquent tax warrant, and each month afterwards, the Collector of Delinquent Taxes shall send a written notice to each delinquent taxpayer informing them of the amount due.
2. All delinquent taxes must be remitted to the Collector of Delinquent Taxes (Town Treasurer's Office). In accordance with Section 902 of the Stowe Town Charter, the Collector of Delinquent Taxes shall apply a two percent interest charge on the unpaid tax per month or fraction of the month on the 16<sup>th</sup> of each month.
3. Partial payments shall be applied first to the penalties and/or interest portion(s) of the amount due, and the remainder shall be applied to the principal amount of the tax.
4. If no satisfactory payment arrangements have been made within one (1) year of the oldest tax installment being due or one (1) full year of property taxes, whichever comes first, the Collector of Delinquent Taxes shall begin actions to conduct a tax sale of the property, or as much of the property as is necessary to pay the tax, plus costs and fees in accordance with the Vermont Statutes Annotated Title 32. No tax sales shall occur during a declared State or local emergency where the Akeley Building is closed to the public or otherwise may be determined by the Town Manager as being in the best interest of the municipality.
5. Each taxpayer has the right to apply for abatement of property taxes, based upon the provisions listed in Title 24, Section 1535 of the Vermont Statutes Annotated.

*Adopted by the Stowe Selectboard June 22, 2020*