



Town of Pawlet Tax Collection Policy

Purpose: To establish a public policy that provides clarity regarding Tax Collection, Interest accrual and Penalties applied, Due Dates and Times, and proper forms of payment related to Tax Payments.

Proper Payee: All checks or money orders shall be made payable to Town of Pawlet. No monies shall be made payable to a Town officer, employee, volunteer, committee, or board.

Receipts: Tax bills are to be stamped and dated when paid in person, and method of payment is to be indicated. When a taxpayer pays with cash and does not provide a tax stub to stamp, a carbon copy numbered receipt ticket shall be issued as proof of payment and must be signed by the official receiving the monies.

Due Dates: Property Taxes are split into two collections annually, the first generally being in September and the second, generally being in February. Due dates are clearly marked on all Tax Bills, which are mailed no later than 30 days before the first due date as required by 32 V.S.A. §4772. In order for a payment to be considered timely it must be received in the Treasurer's Office by close of business on the due date; except that United State Postal Service post marks on or before the due date shall be accepted, provided that payment is received in the Treasurer's office within 5 days of the due date, only USPS postmarks are accepted not metered postmarks.

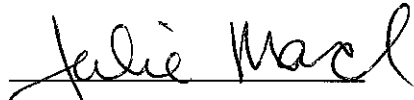
Waste Water User Fees are subject to the same penalties and interest as Property Taxes. Due dates are clearly marked on all Waste Water User Fees Bills, which are mailed no later than 30 days before the first due date as required by 32 V.S.A. §4772. In order for a payment to be considered timely it must be received in the Treasurer's Office by close of business on the due date; except that United State Postal Service post marks on or before the due date shall be accepted, provided that payment is received in the Treasurer's office within 5 days of the due date, only USPS postmarks are accepted not metered postmarks.

Interest and Penalties: As has been voted on by the residents of the Town of Pawlet, any late tax bills are subject to 1.5% Interest after the due date has passed. If taxes are not paid in full after the second due date, generally in February, they are considered Delinquent and are subject to the 1.5% Interest in addition to an 8% Penalty. Payments received after the due dates shall be applied to interest and penalties before being applied to the Principal Due.

Forms of Payments: The Town of Pawlet does not accept credit or debit cards or digital payments (EFT, ACH, etc.). Cash, checks or Money Orders are the only acceptable form of payment for Tax Collection. Cash shall be accepted in reasonable denominations or they shall be refused, this means that coins will

not be accepted in excess of \$1.00 per transaction, no rolled coins will be accepted. Paper bills will still be accepted but \$1.00 and \$5.00 bills will only be accepted up to \$50.00 per transaction.

This policy is hereby adopted by the Treasurer of the Town of Pawlet, Vermont on September 7, 2021 with the endorsement of the Selectboard of the Town of Pawlet. This policy is effective as of this date until amended or repealed.


Julie Mach

Treasurer

Town of Pawlet


Mike Beecher

Mike Beecher

Selectboard, Chair

Town of Pawlet, VT