

Bristol Town Administrator

From: Garrett Baxter <gbaxter@vlct.org>
Sent: Monday, May 23, 2022 8:28 AM
To: Bristol Town Administrator
Subject: RE: Establishing a grace period for late property taxes?

Good morning Valerie,

Yes, it does. Title 32, Section 1674(3)(B) states, "For all taxes collected after the expiration of the time established in the notice required by section 4772 or 4792 of this title, voters of a municipality may adopt by a majority vote of the municipality's members present and voting at an annual or special meeting: A grace period or graduated commission schedule for taxes paid within a defined time frame after the established time of payment." See: <https://legislature.vermont.gov/statutes/section/32/017/01674>

As the statute provides, the vote to impose a grace period can occur at either a annual or special town meeting. We have model language to use to impose a grace period which you can find on the top of page 8 of our Model Town Meeting Articles which is available on our website at: <https://www.vlct.org/resource/model-town-meeting-articles>

Grace Period:

- *Shall the town allow a grace period of [insert number] days after the established time for payment during which the collector of delinquent taxes shall not charge a penalty pursuant to 32 V.S.A. § 1674(3)(B)?*

I hope this helps. All the best.

Sincerely,

Garrett A. Baxter



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From: Bristol Town Administrator <townadmin@bristolvt.org>
Sent: Saturday, May 21, 2022 11:38 AM
To: VLCT <info@vlct.org>
Subject: Establishing a grace period for late property taxes?

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Hi,

The Selectboard is being asked to establish a grace period for property tax payments. Even if state statutes allow for a grace period (do they?), it's my understanding that such a thing would need to be approved by voters.

I/we would appreciate any guidance you can provide.

Thank you,

--Valerie

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