



Town of Castleton

TAX and SEWER COLLECTION POLICY

GENERAL

1. Tax/sewer bills are mailed out thirty (30) days in advance of the first installment due date (32 V.S.A. Section 4772, 4792). Bills are sent to owners of record as of April 1st of each year.
2. A notice of due date is published in a local newspaper of general distribution before each installment due date.
3. Where used herein, Collector means Tax Collector or Town Manager. Payer means tax payer or payer of sewer charges.
4. For mailed payments, the U.S. Postal Service postmark on the envelope determines timeliness of payment. In the absence of a postmark, the date of mailing will be presumed to be five business days prior to the date received in the Town Office. For late payments received by mail or private courier service, e.g. FEDEX, the payment envelope will be date-stamped and retained to document date of receipt.
5. Upon request, a receipt of payment will be sent to the payer, if the payer provides a self-addressed envelope with proper postage.

OVERPAYMENT/UNDERPAYMENT ADJUSTMENTS

1. In cases of overpayment, the amount of the overpayment is applied to the next installment. If no taxes/sewer charges are remaining for the current billing year, overpayments in excess of \$5.00 will be refunded to the payer. Overpayments of less than \$5.00 will be refunded upon request of the payer, provided such a request is made no later than the end of the fiscal year.
2. In cases where a balance of **\$5.00 or less** remains outstanding on a tax/sewer account, the Collector may waive the balance on a case-by-case basis.

INTEREST

1. Interest accrues and is posted on unpaid taxes or sewer charges thirty (30) days after each payment due date and on the first day of each month thereafter.

PENALTY CHARGE

1. An 8% penalty charge accrues on unpaid taxes or sewer bills thirty (30) days after the final due date in each billing year provided that a notice is mailed to all unpaid accounts at least ten (10) days before the 8% penalty charge is added.

PARTIAL PAYMENTS

1. Installment payments for taxes or sewer bills may be accepted pursuant to a written agreement approved by the Collector.

2. Partial payments are applied in order to applicable costs and fees, to penalty, to interest, and to principal, respectively.

CHECK ACCEPTANCE/DEFAULT


1. Postdated or second party checks are not accepted, other than state tax refund checks made payable to the Town of Castleton. Checks are considered cash items and will not be held under any circumstances.
2. Bad Checks. Bad checks are checks returned by a financial institution for insufficient funds, drawn on closed accounts, etc. The party tendering a bad check will be notified by certified mail or other service, that he/she has ten (10) business days to redeem the bad check with costs by cash or other acceptable form of payment. Costs will include postage, a \$25.00 fee to cover the tax collector's costs of recovery, and may include other costs as appropriate. If a bad check is not redeemed within 10 business days of the date the payer is notified of the bad check, the Collector will proceed with collection in accordance with Vermont law.

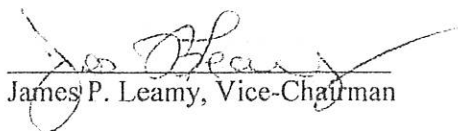
MOBILE HOMES

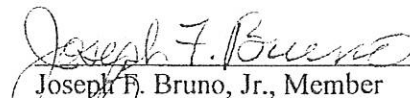
1. It is the responsibility of every mobile home owner to have on file with the Town Clerk a Uniform Bill of Sale form (9 V.S.A. Section 2602 B & C).
2. For property owners who wish to sell and remove their mobile homes from the town during the fiscal year, all taxes and sewer charges must be paid in full before transporting the mobile home. The Uniform Bill of Sale should be released by the Town Clerk. A letter may be presented to the Board of Abatement for their consideration of a refund of taxes paid when the mobile home was not located in the town of Castleton.
3. Mobile home owners who wish to remove their homes from the town of Castleton after April 1st, but prior to the setting of the tax rate, must pay estimated taxes in full in advance. The estimated tax will be computed using the prior year's tax rate multiplied by the April 1st assessment. The mobile home owner may present a letter to the Board of Abatement for consideration of an abatement/refund.

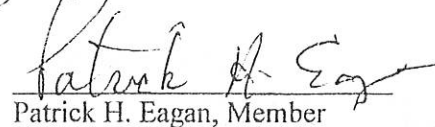
This policy supercedes the policy adopted on August 25, 1986 (as amended).

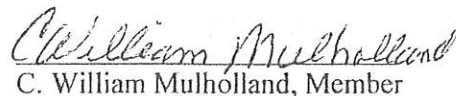
Adopted by the Selectboard of Castleton Vermont this 13th day of August, 2007.


Thomas E. Etori, Chairman


James P. Leamy, Vice-Chairman


Joseph F. Bruno, Jr., Member


Patrick H. Eagan, Member


C. William Mulholland, Member