

COVID-19 ADDENDUM
TO
ADMINISTRATIVE POLICY ON DELINQUENT TAX,
WATER AND WASTE WATER ASSESSMENT
COLLECTIONS ADOPTED APRIL 13, 2009

1. Activation of Addendum:

This Addendum shall become effective upon the adoption by the Selectboard pursuant to legislation passed by both House and Senate known as S.344 and signed by Governor Scott on May 14, 2020.

2. Purpose:

The purpose of this Addendum to the Administrative Policy on Delinquent Tax, Water and Waste Water Assessment Collections adopted April 13, 2009 is to establish alternative terms to the payment agreement provided in accordance with current policy.

For taxpayers who were current with their property tax obligation on December 31, 2019 this Addendum provides an alternative payment agreement option to allow relief from the 8% penalty assessed on any taxes not paid before the last installment of the 19/20 tax year, May 15, 2020.

3. Alternative Payment Agreement:

A taxpayer whose property taxes were current on December 31, 2019 and taxes have been assessed the delinquent tax penalty charge after May 15, 2020, may enter into an agreement with the Delinquent Collector of Taxes under the following terms:

- a. Payment agreements may be made with the Delinquent Tax Collector which shall pay the delinquency, with interest but without penalty, in full before the final due date of the subsequent tax year, May 15, 2021. Such agreement shall require that the amount due shall be paid in monthly installments so that delinquent taxes and interest are paid in full before the final installment due date of the subsequent year, May 15, 2021. Such agreement shall also require the taxpayer to pay when due the 2020-2021 tax year obligations.
- b. If a taxpayer has timely paid all payment due under the payment agreement, the eight (8) percent penalty assessed on May 15, 2020 shall be waived.
- c. If the taxpayer fails to timely pay in accordance with said agreement, then such property shall be sold in accordance with the original Policy.
- d. This alternative agreement must be entered into on or before June 30, 2020.

4. Terms and Conditions in Effect:

All other terms and conditions of the Administrative Policy on Delinquent Tax, Water and Waste Water Assessment Collections adopted April 13, 2009 shall remain in full force and effect.

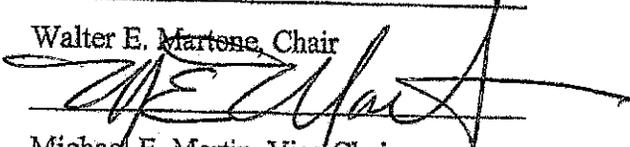
5. Expiration:

This Addendum shall expire on May 15, 2021.

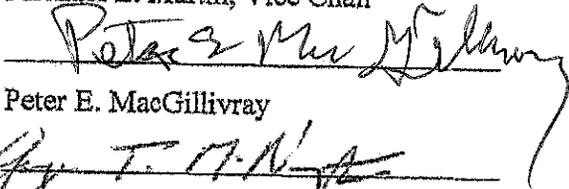
Adopted this 26th day of May, 2020.



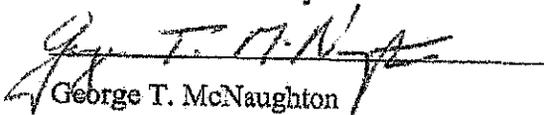
Walter E. Martone, Chair



Michael E. Martin, Vice Chair



Peter E. MacGillivray



George T. McNaughton

Kristi C. Morris

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5. Expiration:

This Addendum shall expire on May 15, 2021.

Adopted this 26th day of May, 2020.

Walter E. Martone, Chair

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