

TOWN OF BOLTON TAX PAYMENT POLICY, AMENDED 2023

1. METHOD OF PAYMENT:

- Check, cash, or money order are accepted.
- Coins in excess of one (1) dollar are not accepted.
- Currently dated checks are to be made payable to the Town of Bolton.
- Post-dated checks will not be accepted and will be immediately returned to the sender.
- Payments mailed from foreign countries may either be paid by check or International Money Order and must be payable in US dollars.
- Checks not meeting these requirements will be immediately returned to the sender, and penalties applied if applicable.
- Checks returned by the bank, for any reason, will cause the payment to be cancelled, any receipt issued for that payment to be void, and penalties applied where applicable. Please refer to the Returned Check Policy.
- Receipts will be mailed only if a self-addressed stamped envelope is provided.

2. TAXES and SPECIAL ASSESSMENTS:

- The tax bill covers taxes and special assessments, if any, for the town's operational year, July 1 – June 30.

3. INSTALLMENT PAYMENTS and DELINQUENT DATES:

- Taxes are payable by multi-installment payments and on due dates which are voted by the taxpayers annually at Town Meeting.
- Consult the tax bill for the due dates for each year.
- Taxes are due by 4 p.m. on the due date at the Town Office.
- If the due date falls on a Friday, Saturday, Sunday, or holiday, payment is due by 4 p.m. on the next business day.
- Legible federal postmarks of the due date are accepted as on time.
- Unpaid taxes incur a 1% penalty each month, and late notices are sent monthly.
- Any taxes unpaid as of the final installment due date incur an immediate 8% penalty and 1% interest and are turned over to the Delinquent Tax Collector for collection. Please refer to the “Policy for the Collection of Delinquent Taxes.”

3. PROPERTY OWNERSHIP:

- Taxes are levied on both real and personal property. By law, the tax is the responsibility of “the last owner or possessor thereof on April 1 each year” (V.S.A. § 3651).

5. PROPERTY OWNER’S RESPONSIBILITY:

- The owner, as of April 1, remains liable for the year’s taxes regardless of subsequent conveyances (Fulton v. Aldrich, 76 Vt. 310, 1904).
- Tax bills are mailed to the last owner or possessor thereof on April 1 each year, at the address on file with the Assessor’s Office.
- The Assessor’s Office must be notified in writing of any address changes.

- Tax bills must be mailed at least 30 days prior to the date that the first installment payment is due.
- Failure to receive a tax bill does not relieve the taxpayer of responsibility to pay the taxes when the taxes become due and payable, nor does it relieve the taxpayer of paying any additions of penalties and/or interest.

6. TRANSFER OF PROPERTY:

- If all or a part of the taxed property is sold, it is the seller's responsibility to forward the tax bill/tax information to the new owner, and the new owner's responsibility to take note as to when the tax installments are due and amounts payable.


7. DELINQUENT TAXES:

- Tax payments are credited first to any delinquent taxes, and then to current year taxes when delinquent taxes are paid in full. Please refer to the "Policy for Collection of Delinquent Taxes."


10. ESCROW ACCOUNT:

- The Town of Bolton does not routinely mail tax bills to banks or mortgage companies for escrow accounts. The responsibility for providing tax information lies with the property owner.

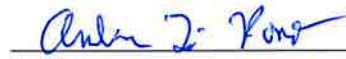
Amended by the Bolton Select Board this 17th day of April 2023.



 Lynda DesLauriers, Chair



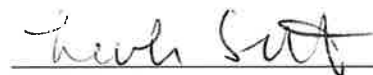
 Paula Gervia, Vice Chair



 Andrew Pond



 Richard Reid



 Leah Scott

Amended by the Bolton Select Board this 27th day of November 2017

Jen Dudley-Gaillard

Josh Arneson

Sharon Murray

Ron Lafreniere

Amended by the Bolton Select Board this 16th day of November 2015.
Ron Lafreniere, Chair
Gene Armstrong
Josh Arneson
Jen Dudley-Gaillard
Sharon Murray

Received for record the 17th day of November 2015
Attest: Amy Grover, Town Clerk

Adopted by the Bolton Board of Selectmen this 5th day of January 1994.
Donald Carr, Board Member
Gerard A. Mullen, Chairman
M. Peter Siegel, Board Member
Richard P. Streeter, Board Member
Denis Turpin, Board Member

Received for record the 6th day of January 1994.
Attest: Deborah LaRiviere Town Clerk