



# Town of Shelburne, Vermont

CHARTERED 1763

P.O. BOX 88 5420 SHELBURNE ROAD SHELBURNE, VT 05482

Clerk/Treasurer  
(802) 985-5116

Town Manager  
(802) 985-5111

Zoning & Planning  
(802) 985-5118

Assessor  
(802) 985-5115

Recreation  
(802) 985-5110

FAX Number  
(802) 985-9550

Policy: 18 – 01

**Effective:**

Upon Adoption

**Purpose(s):**

Provide guidance to the Selectboard, staff, and public for requests made of the Selectboard to waive the penalty on late property taxes pursuant to §147-9.2 of the Town Charter. This policy applies to homeowners, businesses, non-profits, and all entities with property tax paying responsibilities, but only where property taxes were paid late, but within seven days after a due date. After that, regular statutory provisions apply, requiring a petition to the Board of Abatement to consider such a waiver (24 V.S.A. 1533-1535).

Payment of each property tax installment is considered on time if left in the payment box in the Finance Office by close of business on the applicable due date; by midnight on the applicable due date in the drop box at the Police Dispatch Lobby in the Town Offices; or by mail with a U.S. Postal Service postmark dated on or before the applicable due date.

**Authority:**

This policy is adopted by the Shelburne Selectboard pursuant to §147-5.1(a) of the Town Charter.

**Procedure:**

When requests from the public come before the Selectboard to waive penalty fees associated with late property tax payments pursuant to the authority provided by the Selectboard under §147-9.2 of the Town Charter. The following criteria will be used by the Selectboard as ‘just cause’ justification(s) for waiving the penalty charge, subject to timely provision of documentation by the taxpayer substantiating the request. Requests must be provided to the Selectboard in writing.

1. The property tax payer is a current member of the United States Armed Services and is deployed for military assignment outside of Vermont at the time payment was due;
2. The property tax payer has experienced an unavoidable or unplanned relocation within ninety (90) days prior to the tax due date;
3. The property tax payer, immediate household member, or close family member is experiencing a serious medical condition which affected timely payment or which requires taxpayer personal attention and use of personal or family resources as to affect timely payment;
4. The property tax payer, immediate household member, or close family member passed away within six (6) months prior to the tax due date;
5. The property tax payer, immediate household member, or close family member experiences an unexpected financial loss or change in

financial situation within six (6) months prior to the property tax due date;

6. Delays in the forwarding, receiving, or clearing of the owed tax payment attributable to the operations of mails and/or the financial institution(s) involved, which were beyond the tax payer's control;
7. Other extenuating circumstances not considered above which the Selectboard considers equivalent in nature to 'just cause' justifications listed herein.

**Process:**

If one of the criteria listed above is met, the Selectboard will use its authority under §147-9.2 of the Town Charter to consider the waiver of the property tax penalty fee, at a duly warned meeting. As a condition of waiver, the Selectboard shall require that the property tax payer first enrolls with the automatic payment option, unless a justifiable reason is provided for why the property tax payer is unable to enroll in the automatic payment option.

**Updated:**

October 26, 2021

---

For the Selectboard