

## CHAPTER 16

### ARTICLE I. GENERAL TAXATION

#### Sec. 16-1. POWER AND AUTHORITY OF THE CITY COUNCIL.

It is hereby ordained by the City Council of the City of Montpelier that in accordance with the authority granted by the City Charter and the State Statutes pertaining to taxation, the City Council has the power and authority to establish a fiscal year beginning on July 1 of each year and ending on the following June 30, and to determine the procedures and manner for the payment and collection of taxes.

#### Sec. 16-2. ASSESSMENT OF TAXES.

The assessment of taxes upon the property of the City of Montpelier shall be conducted in accordance with the State Statutes pertaining to taxation.

#### Sec. 16-3. PREPARATION AND MAILING OF TAX BILLS.

The City Clerk-Treasurer shall annually, upon receipt of the true grand list from the Assessor's Department and the tax rate as established by the City Council, cause tax bills to be prepared which shall contain the name of each person taxed, the amount of the tax, the regular tax payment date of each installment, the rate of interest charge for the late payment, and the penalty for delinquency. The City Clerk-Treasurer shall further cause said tax bill to be sent by mail to each taxpayer of record on or before July 15<sup>th</sup> each year.

#### Sec. 16-4. DUE DATE FOR REGULAR TAX PAYMENTS.

(a) Tax payments must be postmarked at a United States Post Office on or before the due date. Metered postmarks will be accepted if the post office cancellation does not bear a later date. Payments will also be received in the City Clerk-Treasurer's Office before the close of business (4:30 P.M.) on the due date or placed in the drop box located in the back wall at City Hall adjacent to the ramp to the back door prior to midnight on the due date. Payments postmarked or received after this date and time are late and delinquent and subject to the interest charges and penalties in Sec's. 16-6, 16-7, 16-8.

(b) For the purposes of this article, the due dates for regular tax payments shall be the dates as set out in Sec. 16-5, but if any of those dates shall fall on a Saturday, Sunday, or State or federal holiday, the due date shall be the first day following the regular tax payment date which is not a Saturday, Sunday, or State or federal holiday.

Sec. 16-5. REGULAR TAX PAYMENT DATES.

The schedule of regular tax payment dates shall be as follows:

1 <sup>st</sup> payment	-	August 15	each year
2 <sup>nd</sup> payment	-	November 15	“
3 <sup>rd</sup> payment	-	February 15	“
4 <sup>th</sup> payment	-	May 15	“

Sec. 16-6. INTEREST CHARGE ON LATE INSTALLMENT PAYMENTS.

An interest charge for late payment of taxes shall be imposed at the rate of one (1%) percent per month, or any part thereof, for one (1) month from the due date of each regular tax payment date established by Sec. 16-5, and for the subsequent two (2) months; thereafter, interest shall be charged at the rate of one and one-half (1½%) percent per month, or any part thereof.

Sec. 16-7. TAX DEEMED DELINQUENT.

In accordance with the City Charter, Title XII, Section 3, default in the payment of all or any portion of any installment shall render the full amount of such tax overdue and delinquent; provided, however, that interest imposed under Sec. 16-6 shall accrue to each delinquent installment following one (1) month from the respective due dates of each. A tax or installment payment shall be deemed in default and delinquent in the full amount of the unpaid balance if said tax or installment payment remains unpaid following the due date for each payment.

Sec. 16-8. PENALTY FOR DELINQUENCY.

In accordance with the City Charter, Title XII, Section 4, a penalty of eight (8%) percent shall be added to the unpaid portion of each delinquent installment. Said penalty shall become part of the tax for all purposes and shall be payable to the city sheriff or collector of delinquent taxes.

Sec's. 16-9 to 16-199. Reserved.

CHARTER REFERENCE: Title XII

STATE LAW REFERENCE: V.S.A. Title 24-32 et seq.

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