

The Vermont Statutes Online

The Statutes below include the actions of the 2025 session of the General Assembly.

NOTE: The Vermont Statutes Online is an unofficial copy of the Vermont Statutes Annotated that is provided as a convenience.

Title 32 : Taxation and Finance

Chapter 133 : Assessment and Collection of Taxes

Subchapter 004 : COLLECTION OF TOWN AND OTHER TAXES

(Cite as: 32 V.S.A. § 4773)

§ 4773. Date and method of payment; discount

(a) A municipality that has not previously voted to establish the time and method of tax payment for the municipality may by majority vote of its members present and voting at a regular or special town meeting fix a date or dates, time of acceptance, and method of delivery, including acceptance of postmarked mail, for the payment of the tax and may direct its collector or treasurer, as receiver of taxes, to deduct a percent, to be fixed by such vote, not to exceed four percent from the tax of a person who pays his or her taxes on or before such date or dates.

(b) A municipality that does not vote to fix a date, time, or method of delivery for the payment of a tax shall accept payment of a tax delivered or postmarked before midnight on the day established in the notice required by section 4772 of this title. (Amended 2003, No. 100 (Adj. Sess.), § 2.)