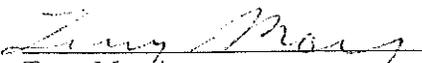


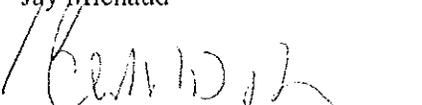
**Town of Williston  
Policy for Collection of Property Tax**

1. Purpose: In order that all taxpayers of the Town of Williston are treated fairly in the collection of annual property taxes, the Town of Williston adopts the following policy for managing and collecting annual real property taxes:
  
2. Policy Statement
  - a. Taxes will be collected annually, to be paid in one or more installments, as adopted at Town Meeting each year, for the tax year starting July 1 and ending June 30.
  - b. Interest will be added monthly to past due and delinquent accounts at the rate of 1.0% of the tax amount due for the first three months after each installment due date, then 1.5% of the tax amount due thereafter until tax is fully paid.
  - c. Penalty of 1.0% of the tax amount due will be charged on accounts with an outstanding tax balance for the current tax year, as of the last installment due date.
  - d. Tax payments received will be applied to oldest tax year balances first, in the following order: penalty, interest, tax, unless requested otherwise by the tax payer.
  - e. The threshold for collections and refunds will be amounts \$10.00 and over.
  - f. Tax payments with a postmark by the United States Postal Service on or before the due date will be accepted as being received by the due date.
  - g. The Collector of Delinquent Taxes is authorized to collect attorney's fees and other collection expenses actually and reasonably incurred in preparation for, or conduct of, a tax sale as provided for in 32 V.S.A. § 5258.
  - h. Any individuals who have been called to full-time active duty by the President of the United States as a result of a military conflict in an area designated a combat zone are exempt from paying any penalty or interest on their property taxes upon their principal residence for the time the member is on active duty and for 180 days thereafter. Persons requesting exemption shall provide a copy of their military orders in order to secure such benefits.

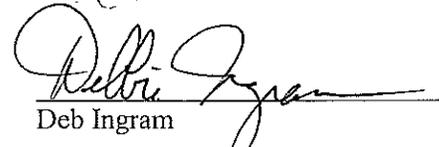
Revised this 5<sup>th</sup> day of December 2011.

  
Terry Macaig

  
Jay Michaud

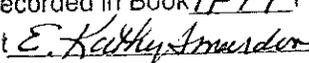
  
Chris Roy

  
Jeff Fehrs

  
Deb Ingram

Adopted by Selectboard: September 23, 1993  
Revised: April 10, 2003  
February 6, 2006  
November 15, 2010  
December 5, 2011

Williston, VT Town Clerk's Office  
Received for Record

December 14 AD 2011  
at 8 O'clock 30 minutes A M  
and recorded in Book TP14 Pages 263  
Attest  Town Clerk  
44093 aut.

**END OF  
DOCUMENT**