

**TAX COLLECTION POLICY: ELIMINATION OF SMALL AMOUNTS DUE  
Town of East Montpelier**


**PURPOSE.** In recognition of the high cost of billing and collecting small amounts of property taxes, these amounts should be abated.

The Town Treasurer is authorized to eliminate small amounts of current property taxes due on a parcel as follows:

- a) For total amounts due of \$1.00 or less, abate these amounts before adding interest or penalty (when applicable).
- b) For total amounts due of \$5.00 or less, and greater than \$1.00, one notice will be sent. If the amount is not paid at the time the next interest calculation is done, abate these amounts before adding interest (or penalty).

**REPORTING.** At the end of each quarter, the Treasurer will prepare a report of the amounts abated during the past quarter.

The foregoing Policy is hereby adopted by the Selectboard and the Treasurer of the Town of East Montpelier, Vermont, this 20<sup>th</sup> day of **June, 2016** and is effective as of this date until amended or repealed.

  
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Seth Gardner, Chair

  
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Carl Etnier

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Casey Northrup

  
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Kim Swasey

  
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Gene Troia

  
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Town Treasurer Don Welch