

TOWN OF WAITSFIELD
Resolution to Establish a
Small Outstanding Taxes / Overpayment Policy

WHEREAS, the Town of Waitsfield collects property taxes on a yearly basis; and

WHEREAS, periodically some taxpayers have small outstanding tax balances, totaling not more than five dollars (\$5.00) including penalties and interest; and

WHEREAS, the cost to the Town for collecting outstanding tax amounts of five dollars (\$5.00), or less, greatly exceeds the income received by the Town; and

WHEREAS, periodically some taxpayers make overpayments in minor amounts, totaling not more than ten dollars (\$10.00); and

WHEREAS, the cost to the Town for reimbursement of overpayments of ten dollars (\$10.00), or less, greatly exceeds the benefits to the Town's taxpayers as a whole,

NOW THEREFORE BE IT RESOLVED that the Selectboard adopt the following policy:

1. After the close of the Town of Waitsfield's tax year (the date the last of the property tax installments are due), the Delinquent Tax Collector (DTC) for the Town of Waitsfield will present to the Selectboard a request to abate outstanding property taxes that are in the amount of five dollars (\$5.00) or less; and the Selectboard will instruct the DTC to do so; and
2. An overpayment amount of \$10.00 or less will be credited towards the first installment of the next tax year. An overpayment amount of more than \$10.00 will be returned to the property owner. This policy is established consistent with 32 V.S.A. § 4774(b), which governs the handling of tax overpayments by municipal treasurers and collectors.

Adopted and signed at the Town of Waitsfield, Washington County, State of Vermont, this 8th day of June, 2026.

Waitsfield Selectboard:



Brian Shupe, Chair


Larissa Ursprung, Vice-Chair



Chach Curtis



Fred Messer



David Babbott-Klein