

*Can the town change the method of timely delivery of tax payments to only those postmarked by the U.S. Postal Service?*

Yes. The law allows a municipality to set, by vote, at a regular or special town meeting the “date or dates, time of acceptance, and method of delivery, including acceptance of postmarked mail, for the payment of the tax ....” 32 V.S.A. § 4773 (a). If a town wants to specify any of these elements – such as what is considered timely payment or allowing only envelopes that are postmarked by the U. S. Postal Service – it should clearly describe the elements in an article to be voted on at town meeting. If the article passes, a town might want to provide further education to tax payers (who may not be residents) by including a notice in the tax bill.

A town that doesn’t fix a date, time, or method of delivery “shall accept payment of a tax delivered or postmarked before midnight on the day established in the notice.” 32 V.S.A. § 4773 (b).

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