



TOWN OF STRAFFORD
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TOWN OF STRAFFORD

POLICY REGARDING LATE-FILED HOMESTEAD DECLARATIONS

Following 32 V.S.A. Section 5410(g), the Town of Strafford henceforth will charge a penalty for the late-filing of Homestead Declarations, or when a property owner incorrectly files a Homestead Declaration for a property that is not a homestead or fails to declare a property that is a homestead. The rate shall be determined by the method established by the statute.

The penalty shall be an amount equal to three percent of the education tax on the property, if property is incorrectly declared as a homestead and Strafford at the time has a lower homestead tax rate than the nonresidential tax rate. If Strafford's homestead tax rate is higher than the nonresidential tax rate, the penalty shall be three percent of the education tax on the property.

If Strafford has a lower nonresidential tax rate than the homestead tax rate, the penalty shall be three percent of the education tax liability on the property. If the nonresidential tax rate is higher than the homestead tax rate, then the penalty shall be in an amount equal to three percent of the education tax on the property.

If the Commissioner determines that the declaration or failure to declare was with fraudulent intent, then Strafford shall assess the taxpayer a penalty in an amount equal to 100 percent of the education tax on the property, plus any interest and late-payment fee or commission which may be due.

The Town of Strafford Board for the Abatement of Taxes may, under compelling circumstances, waive this penalty if evidence can be provided that the late-filing was the result of Military Service, i.e. deployment, or Family Bereavement, i.e., death, significant injury or serious illness during the three months prior to the required filing date; or flood, fire or other disaster.

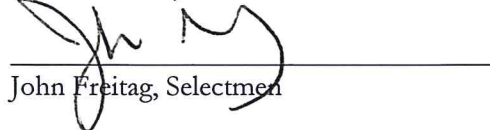
Dated: 2-11-15



Roderick Maclay, Selectboard, Chair



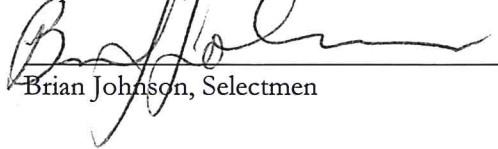
Brent Cadwell, Selectmen



John Freitag, Selectmen



Stephen Marx, Selectmen



Brian Johnson, Selectmen