

**NOTICE TO MORRISTOWN PROPERTY TAXPAYERS
RE: TAX PAYMENTS DUE 2015-2016**

TAX BILLS: TOWN OF MORRISTOWN AND VILLAGE OF MORRISVILLE

One bill is sent out from the Town Treasurer at least 30 days before the first installment is due on November 16, 2015. You will receive only one bill for the current tax year, and it will include coupons for the first and second installments of your Morristown tax bills. The bill that you receive will also include applicable Village taxes. ***You will not receive a notice of payment due for the second Town installment due on May 16, 2016.***

FIRST INSTALLMENT – DUE NOVEMBER 16, 2015:

Interest charges of 1% per month for the first three months and thereafter, 1.5% per month will be added to the unpaid first installment taxes after the close of business at 4:30 PM on November 16, 2015. (32 V.S.A. §4873) After May 16, 2016, any unpaid balance of this first installment will be delinquent and subject to an 8% penalty, 1.5% interest per month and all collection costs. **Only official U.S.P.S. cancellation marks will be considered timely. *Post-dated checks will be returned.***

SECOND INSTALLMENT – DUE MAY 16, 2016:

An 8% penalty on the entire unpaid tax due plus collector's costs and interest charges of 1% per month for the first three months and thereafter, 1.5% per month, as provided by law (32 V.S.A. §5136), will be charged if payment is not received in the office at the close of business at 4:30 PM on May 16, 2016. **Only official U.S.P.S. cancellation marks will be considered timely. *Post-dated checks will be returned.***

PAYMENT METHODS:

The Town of Morristown offers various options for paying your property tax bill.

- **IN PERSON:** You may always come in personally to pay your property taxes. The Town Clerk's Office is located at 43 Portland Street in Morrisville. The office is open from 8:30 AM to 4:30 PM, Monday, Tuesday, Thursday and Friday. On Wednesday, the office is open from 8:30 AM to 12:30 PM. The municipal offices are conveniently located near the municipal parking lot and are handicapped accessible.
- **MAIL:** You may mail currently dated personal checks or money orders, made payable to the Town of Morristown, to PO Box 748, Morrisville, VT 05661. For a receipted copy of the tax bill, you must send the installment coupon of the tax bill, and a self addressed, stamped envelope with your payment.
- **DIRECT DEBIT:** You may initiate direct debit entries from your checking or savings account to the Town of Morristown. See the AUTHORIZATION AGREEMENT included with this tax bill or call the Town Clerk's Office.
- **ELECTRONICALLY:** You may use POWER PAY™, a highly secure form of electronic funds transfer, which allows you to pay your bills online by using your computer and internet connection. Check with your bank for availability.
- **CREDIT/DEBIT CARD:** You have the convenience and flexibility of paying your property tax bill by credit or debit card; however additional convenience fees will be applied. Please call the office at 888-6370 for more information.
- **NOTE:** You can pay property taxes more frequently than the two installments. Our system is capable of receiving tax payments weekly, monthly, quarterly or whatever way accommodates your budget, as long as the taxes are paid in full by the due dates.
- **IMPORTANT:** Post dated checks or other checks not meeting the requirements will be returned and penalties will be added if applicable. All checks returned by the bank will cause the tax payment to be cancelled, any receipt issued will be void, and delinquent penalties will be added.

PROPERTY OWNERS:

By law, taxes are levied on both real and personal property as it exists in the owner of record on the April 1st prior to the fiscal year start date - July 1st. ***Tax bills are mailed to the April 1st owner of record at the address on file with the Listers' Office. If all or a part of the taxed property is sold, it is the seller's responsibility to forward the tax bill to the new owner.*** Failure to receive a tax bill does not relieve any taxpayer of responsibility to pay the property taxes, interest or penalties when they become due to the Town of Morristown. Please notify the Town office of any address changes at 888-6370 or m Fleming@morristownvt.org.

SUBDIVIDED PARCELS:

If your parcel was subdivided after April 1, 2015, when it was assessed for property value by the Morristown Listers, your tax bill contains the amount of taxes due on the entire parcel. As the owner of record on April 1st, you are responsible for contacting your attorney for prorated taxes on the division of the property.

EDUCATION TAX REDUCTION PROGRAM:

Property owners who qualify and have timely filed their annual Homestead Declaration may see a property tax adjustment in the form of a credit on their tax bill. **SEE THE NOTICE PRINTED ON THE BACK OF YOUR TAX BILL.** This credit will be applied pro-rata (in equal installments). If the property tax adjustment exceeds the property tax, penalties and interest, due for the current and all prior years, the municipality shall refund the excess to the taxpayer.

ESCROWED TAXES:

The Town of Morristown will only send the annual tax bill to the property owner of record as of April 1st. If a property owner has his/her property taxes held in escrow by a mortgage company, the taxpayer must contact the escrow service with all information included on the property tax bills.

TAX BILL OVERPAYMENT:

Over payments on accounts will be applied to the next installment of property taxes unless a refund is requested in writing by the property owner or the source of the original funds (Bank or Mortgage Company).

TOWN OF MORRISTOWN – DELINQUENT TAX COLLECTION POLICY:

The Town of Morristown follows a consistent policy of collecting delinquent Town and School District taxes. The purpose of this policy is to establish clear guidelines so that all delinquent taxpayers will be treated fairly and will know what to expect. When payments are not received by the Treasurer on the final installment due date as voted by the Town in Annual Town Meeting, a warrant for collection is issued to the Delinquent Tax Collector. After the issuance of the warrant by the Treasurer to the Delinquent Tax Collector, interest shall accrue on delinquent taxes at the rate voted by the Town for each month or fraction thereof from the due dates. Provisions of Vermont Statutes will be adhered to in order to ensure that the delinquent taxpayer is afforded the necessary “due process”.

The policy of the Town of Morristown is that taxpayers with accounts that are delinquent will:

- (a). receive a notice of delinquency after a warrant for collection is received from the Town Treasurer. Payment arrangements which completely pay the bill within 20 days from receipt of the notice, must be submitted to the Collector of Delinquent Taxes. Partial payments will be applied first to the interest portion of the amount due, and the remainder will be divided proportionately between the principal amount of the tax and the 8% fee.
- (b). receive a certified mail notice if the delinquent account is not paid in full in 20 days as stated above.
 - 1) The certified mail notice of the delinquency is the LAST NOTICE that you will receive from the Collector of Delinquent Taxes. If, after 20 days from receipt of the certified letter, payment has not been received, the Collector will proceed with a tax sale according to the procedures specified in Title 32 V.S.A., § 5252. Statutory collection costs of preparing and conducting the tax sale, including legal fees up to a maximum of 15% of the amount of the delinquent tax, will be charged to the delinquent taxpayer.
 - 2) In the event that no one purchases the property at tax sale, or if in the judgment of the Tax Collector, proceeding with the tax sale is inadvisable, the collector shall collect the delinquent taxes using any or all of the methods permitted by law.
 - 3) Taxpayers have a right to apply for abatement (24 VSA § 1535) before the tax sale is conducted.

(Revised 2014)

ABATEMENT:

Each taxpayer has a right to apply for abatement of property taxes to the Board of Abatement of the Town of Morristown under Title 24 V.S.A., § 1535:

- (a) The board may abate in whole or part taxes, interest, and collection fees, other than those arising out of a corrected classification of homestead or nonresidential property, accruing to the town in the following cases:
 - (1) taxes of persons who have died insolvent;
 - (2) taxes of persons who have removed from the state;
 - (3) taxes of persons who are unable to pay their taxes, interest, and collection fees;
 - (4) taxes in which there is manifest error or a mistake of the Listers;
 - (5) taxes upon real or personal property lost or destroyed during the tax year;
 - (6) the exemption amount available under 32 V.S.A. § 3802(11) - Veterans Exemption - to persons otherwise eligible for exemption who file a claim on or after May 1 but before October 1 due to the claimant's sickness or disability or other good cause as determined by the board of abatement; but that exemption amount shall be reduced by 20 percent of the total exemption for each month or portion of a month the claim is late filed.
 - (7), (8) [Repealed.]
 - (9) taxes upon a mobile home moved from the town during the tax year as a result of a change in use of the mobile home park land or parts thereof, or closure of the mobile home park in which the mobile home was sited, pursuant to 10 V.S.A. § 6237.

If you believe that you qualify for abatement, immediately contact the Town Clerk at 888-6370 to request a hearing before the board. At the hearing, you will be required to provide documentation to support your request. Abatement requests must be renewed annually.