

## **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- (7), (8) [Repealed.]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.