

NOTICE OF ABATEMENT OF TAXES

The due dates for the collection of taxes in East Montpelier are set by vote at Town Meeting and requires that taxes shall be paid to the Treasurer, without discount, in two installments and received at the East Montpelier Municipal Building as follows: The first installment of 2015/2016 real property taxes due on or before 5 PM, November 16, 2015, and the second installment due on or before 5 PM, May 16, 2016.

The tax due dates set at Town Meeting may not be waived by any person or authority other than at Town Meeting. Taxes due on and received after November 16, 2015 are subject to interest charges of 1% a month, and after May 16, 2016, along with taxes due on and unpaid on May 16th, are considered delinquent and become subject to an 8% penalty fee, in addition to the 1% per month interest charge.

Vermont state law establishes a "Town Board for the Abatement of Taxes" under Title 24 VSA §1533.

Under Title 24 VSA §1535(a), the law sets out the situations in which the Board of Abatement has the authority to abate in whole or in part taxes, interest and collection fees. They are as follows:

- (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 VSA §3802(11) to persons otherwise eligible for exemption who file 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 filed late.
- (7) Taxes on 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 VSA §6237.

There is no remedy under the law for taxpayers aggrieved over penalty and interest charges assessed on tax payments received after the Town Meeting voted deadline other than the reasons cited above.

If all or part of a tax or assessment is abated, penalties and interest on the abated amount are automatically abated.

You may also have additional rights, including the right to have less than your entire parcel sold for taxes. YOU SHOULD ALSO CONTACT YOUR OWN ATTORNEY FOR MORE INFORMATION ON ANY SUCH RIGHTS.