City of Burlington Vermont

TAX ABATEMENT SUB-COMMITTEE
IN CARE OF THE OFFICE OF THE ASSESSOR
City of Burlington, Vermont
City Hall, Room 17, 149 Church Street, Burlington, VT 05401
WEBSITE: www.burlingtonvt.gov/assessor **Voice (802) 865-7114**
Fax (802) 865-7116

3/11/2013

Jane Berlin
81 S Williams Street Unit 207
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 045-2-030-023
LOCATION: 81 South Williams Street Unit 207
AMOUNT REQUESTED: $614.98 taxes, $209.38 penalty and any interest. Total $824.36

AMOUNT RECOMMENDED FOR ABATEMENT: 0
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to deny request.
MOTION MADE: Kranichfeld made a motion to deny abatement request, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Sub-committee's opinion that there are no grounds for abatement of taxes and/or penalty. The correction and penalty was legal and just. They felt that the obligation is on the taxpayer to understand the property tax law.

Dear Mrs. Berlin,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

TAX ABATEMENT REQUEST FORM

Please submit one form per property tax abatement request
Additional copies of this form can be found at www.burlingtonvt.gov/CT/PropertyTax/Abatement
Submit to: Attention: Lori, Burlington City Hall, 2nd Floor—Room 20, 149 Church Street, Burlington, VT 05401

Date of this Request: 11-20-2012

Name, Property Owner on Grand List: Jane Berlin, Arthur E. Berlin Family Trust, Jane Berlin, trus

Name, Applicant: Jane Berlin
(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: 8-11-2010

Executor/Administrator of Estate: NA

Mailing Address: NA

City, State, Zip code: NA

Applicant's Email and Phone #: jane.berlin@gmail.com 1-847-989-9597

Location of Property: Unit 207, 81 South Williams Street, Burlington, VT 05401

Parcel ID Number (000-0-000-000): 045-2-030-023 or,

Account Number (PPP000000): — business personal property
(Can be found on the tax bill or property record card)

Dollar amount you are requesting abated: $824.36 = difference between non-residential and homestead exemption rates. Plus penalties and inter to be determined since amt. varies (see rev tax bill)

Circle abatement type requested: taxes penalties interest prior year delinquency other

Briefly describe your abatement request. You may submit a letter with more details of your request.

All of the tax bills which I rec'd since Aug, 2010, when I purchased my condo, have reflected a homestead exemption — until Sept, 2012 when I rec'd a revised tax bill showing a higher tax with the assessed value listed in the "non-residential" column. Seeking an explanation from the state for the change I was told that I had not filed for the exemption by the 9-4 dead! Apparently the ~~ex~~exemption I had been receiving was incorrectly tied to the previous owners even though it was listed on my bill with my name

Signature Jane Berlin Date 11-20-2012

Space below is saved for Board notes:	Date received:
	RECEIVED NOV 23 2012 CITY OF BURLINGTON, VERMONT ASSESSOR'S OFFICE

Board of Abatement
Attn. Lori
Burlington City Hall – 2nd Floor Rm. 20
149 Church St.
Burlington, VT 05401

Greetings,

The purpose of this letter is to provide an explanation for why I should have the homestead exemption on my Burlington Real Estate tax for the current tax year.

In August, 2010 I purchased a condo located at 81 South Williams Street in Burlington, Vermont from Beverly Wool and Kenneth Rothwell and moved from Evanston, Illinois to Burlington the same month.

Enclosed are copies of my tax bills for the tax years 2010, 2011 and 2012. Note that the assessed values on all of the bills are listed in the homestead column and further that the name of owner was changed from the previous owners to Jane Berlin. Your records should reflect that all of those bills were paid by the stated due date.

In September of this year I received a bill postmarked 9/10/12 noting that additionally I owed $153.74 on the August bill. I called my local lawyer, Lewis Sussman, who suggested that I call the state for an explanation.

I made several phone calls to the state but was never able to reach a person. After following the prompts and entering my social security number the line would go dead. Subsequently, I went to the Burlington City Hall and spoke with Jeff Herwood who was able to get through to a person at the state. Through this conversation it became clear that the homestead exemption I was receiving was incorrectly tied to the previous owner of my condo, even though it was listed on my bill with my name, including the tax bill for the 2012-2013 year. In reviewing my 2011 income taxes that were filed by the April 2012 deadline, I noted that my accountant had inadvertently failed to check the box indicating that I was a Vermont resident, despite the fact that this is my only home.

During the above-mentioned phone conversation I was advised to file a homestead declaration online and told that I would receive a response within two weeks. This filing was done later that same day (9/25/12). Finally, on or about November 9th, 2012 I received a letter stating that I had successfully filed and that gave 120925-02 as the confirmation number. However, about the same time I also received a bill from the City of Burlington indicating that I owed an additional $52.35 for August and $362.91 for November, on top of the taxes that I had already paid. I called Jeff Herwood for an explanation and he told me to call the state.

success in filing but not in getting outcome of homestead b/c filed late

On that same day (11-13-12) I reached Judy Veal at the state who, after consulting with Judy Dakota, informed me that I had filed too late, having missed the September 4th deadline. Further she said that I would be charged the non-residential rate for the entire year, and, in addition, penalties.

In summary, I was given the homestead exemption on the first tax bill I received for 2012-2013. After the filing deadline of September 4th, I was informed that this exemption was erroneously applied to me. Consequently, the exemption was taken away, and a penalty fee was applied on a revised bill. **If I had known prior to the filing deadline that I was not receiving the exemption, I would have been given the opportunity to apply for it before the deadline.** Furthermore, under no circumstances should a penalty be applied if I am not being given the exemption.

Thank you for your consideration of this matter.

Sincerely,
Jane Berlin
Jane Berlin

11-20-12

Received 12/3/12 2:47pm
fro

11-28-12

Board of Abatement
Burlington, VT

Hello again,

This is an addendum to my letter dated 11-20-12 requesting a review of the decision to deny a homestead exemption on my home at Unit 207, 81 S. williams St., Burlington.

Kenneth of the assessor's office read my earlier letter and in a phone call focused, in part, on my reference in the fifth paragraph regarding my accountant's failure to check the box on my Vermont income tax 2011 Form 8879-VT indicating that I was a Vermont resident. Upon my subsequent review of this form I see that my accountant was correct in not checking the above-referenced box. The form reads:

Part III Form HS-145 For Vermont Residents Only (check box)
☐ Check here if Property Tax Adjustment Claim filed

Since I am not requesting an "adjustment" but rather seeking reinstatement of my homestead exception it appears that the box should not be checked.

I apologize for the inconvenience caused by this change to my letter. Kenneth also informed that you would not be meeting again until Jan. or Feb. of 2013. Should you require further documentation I will be prompt in providing it prior to or at the meeting.

Sincerely,
Jane Berlin
Jane Berlin

Vermont On-line ACKNOWLEDGEMENT

VERMONT.gov The Official Portal of Vermont

Congratulations! You have successfully filed your **Vermont Homestead Declaration** online. Your Confirmation number is **120925-02**.

Date:	09/25/2012	**School District Code:**	035
Name:	Jane E Berlin	**Legal Residence:**	BURLINGTON, VT
Physical Location of Homestead:	81 South Williams St.	**SPAN Number:**	114-035-20835
		Homeowner's Date of Birth:	08/26/1928

Homestead Declaration:	08/26/2011
Notice of Homestead Use Change - Date of change:	N/A
Special Situations	
Grantor and sole beneficiary of a Revocable Trust that owns the property?	No
Life Estate owner of the property?	No
Owner of homestead property that crosses town boundaries?	No
Homestead on farm property?	No
% Business Use of Dwelling:	0.00 %
% Rental Use of Dwelling:	0.00 %
Are improvements or other buildings located on your parcel, other than the dwelling, used for business or rented out?	No

Signature

Under penalties of perjury, I have examined the above information and, to the best of my knowledge and belief, it is true, correct, and complete. I further declare I am a Vermont resident and the above homestead is my principal dwelling.

NOTE:
After January, 2012 you will be able to verify receipt of your filing by visiting our website at http://tax.vermont.gov or by calling the Taxpayer information line 1-866-828-2865 (toll free within Vermont), (802) 828-2865 (local). Please allow 5 business days for processing before verifying status.

Thank you for using the Department's online filing system!

If you would like to make any comments about this service, please go to our online survey page at http://www.vermont.gov/survey.html

PAYABLE TO:
MAIL TO:

CITY OF BURLINGTON

149 CHURCH STREET
BURLINGTON VERMONT 05401
802 - 865 - 7000

This is the only bill you will receive. Please forward to new owner if property is sold.

TAX BILL

Location: 81 SOUTH WILLIAMS ST

PARCEL ID	BILL DATE	TAX YEAR
045-2-030.023	08/23/2010	2010

OWNER

BERLIN, JANE
ARTHUR E BERLIN FAMILY TR,
81 SOUTH WILLIAMS ST UNIT 207
BURLINGTON VT 05401

HOUSESITE TAX INFORMATION

SPAN # 114-035-20835 SCL CODE: 035

HOUSESITE VALUE	445,000
HOUSESITE EDUCATION TAX	5,704.90
HOUSESITE MUNICIPAL TAX	3,203.98
HOUSESITE TOTAL TAX	8,908.88

RETAIN FOR INCOME TAX PURPOSES

ASSESSED VALUE		HOMESTEAD	NON RESIDENTIAL
REAL	445,000	445,000	
TOTAL TAXABLE VALUE	445,000	445,000	
GRAND LIST VALUES	4,450.00	4,450.00	

For more information about how education tax rates are determined, go online to: www.state.vt.us/tax/pvredtaxrates.shtml

TAX RATE NAME	TAX RATE x	GRANDLIST =	TAXES
MUNICIPAL	0.7200	x4,450.00=	3203.98
HOMESTEAD EDUCATION	1.2820	x4,450.00=	5704.90

Revised Bill

1ST PAYMENT	2ND PAYMENT	3RD PAYMENT	4TH PAYMENT
Pd 8/11/10	Pd. 11/8/10	Pd. 3/7/11	Pd 6/6/11
08/12/2010	11/12/2010	03/12/2011	06/12/2011
2227.22	2227.22	2227.22	2227.22

TOTAL TAX	8,908.88
STATE PAYMENTS	0.00
NET TAX DUE	8908.88

DETACH THE STUB BELOW AND RETURN WITH YOUR PAYMENT

PAYABLE TO:
MAIL TO:

CITY OF BURLINGTON

149 CHURCH STREET
BURLINGTON VERMONT 05401
802 - 865 - 7000

This is the only bill you will receive. Please forward to new owner if property is sold.

TAX BILL

PARCEL ID	BILL DATE	TAX YEAR
045-2-030.023	07/01/2011	2011-12

Tax Map: 045-2-030-023
Description: 2nd floor of Howe House 1300 SF 2BD

400945

OWNER
BERLIN JANE
BERLIN JANE
81 S WILLIAMS ST UNIT 207
BURLINGTON VT 05401-3469

HOUSESITE TAX INFORMATION

SPAN # 114-035-20835 SCL CODE: 035

HOUSESITE VALUE	**445,000**
HOUSESITE EDUCATION TAX	**5,793.46**
HOUSESITE MUNICIPAL TAX	**3,239.58**
HOUSESITE TOTAL TAX	**9,033.04**

RETAIN FOR INCOME TAX PURPOSES

ASSESSED VALUE		HOMESTEAD	NON RESIDENTIAL
REAL	445,000	445,000	
TOTAL TAXABLE VALUE	**445,000**	445,000	
GRAND LIST VALUES	**4,450.00**	4,450.00	

For more information about how education tax rates are determined, go online to: www.state.vt.us/tax/pvredtaxrates.shtml

TAX RATE NAME	TAX RATE x	GRANDLIST =	TAXES
MUNICIPAL	0.7280	x4,450.00=	3239.58
HOMESTEAD EDUCATION	1.3019	x4,450.00=	5793.46

Pd. 9/8/11 ck# 222 | Pd. 11/9/11 cashier ck. | Pd. 3/8/12 ck. 1099 | Pd. 6/5/12 ck. 319

1ST PAYMENT	2ND PAYMENT	3RD PAYMENT	4TH PAYMENT
08/12/2011	11/12/2011	03/12/2012	06/12/2012
2258.26	2258.26	2258.26	2258.26

TOTAL TAX	9,033.04
STATE PAYMENTS	0.00
NET TAX DUE	**9033.04**

DETACH THE STUB BELOW AND RETURN WITH YOUR PAYMENT

PAYABLE TO:
MAIL TO:

CITY OF BURLINGTON

149 CHURCH STREET
IURLINGTON VERMONT 05401
802 - 865 - 7000

This is the only bill you will receive. Please forward to new owner if property is sold.

TAX BILL

Location: 81 SOUTH WILLIAMS ST

PARCEL ID	BILL DATE	TAX YEAR
045-2-030.023	07/03/2012	2012-2013

400915

OWNER

BERLIN JANE
BERLIN JANE
81 SOUTH WILLIAMS ST UNIT 27
BURLINGTON VT 05401

HOUSESITE TAX INFORMATION

SPAN # 114-035-20835 SCL CODE: 035

HOUSESITE VALUE	445,000
HOUSESITE EDUCATION TAX	6,364.39
HOUSESITE MUNICIPAL TAX	3,183.09
HOUSESITE TOTAL TAX	9,547.48

RETAIN FOR INCOME TAX PURPOSES

ASSESSED VALUE		HOMESTEAD	NON RESIDENTIAL
REAL	445,000	445,000	
TOTAL TAXABLE VALUE	445,000	445,000	
GRAND LIST VALUES	4 450.00	4,450.00	

For more information about how education tax rates are determined, go online to: www.state.vt.us/tax/pvredtaxrates.shtml

TAX RATE NAME	TAX RATE	x GRANDLIST =	TAXES
MUNICIPAL	0.7153	x4,450.00=	3183.09
HOMESTEAD EDUCATION	1.4302	x4,450.00=	6364.39

1ST PAYMENT	2ND PAYMENT	3RD PAYMENT	4TH PAYMENT
08/12/2012	11/12/2012	03/12/2013	06/12/2013
2386.87	2386.87	2386.87	2386.87

TOTAL TAX	9,547.48
STATE PAYMENTS	0.00
NET TAX DUE	9547.48

RN WITH YOUR PAYMENT

CITY OF BURLINGTON
TAX YEAR 2012-2013

3RD PAYMENT DUE	
03/12/2013	
OWNER NAME	
BERLIN JANE	
PARCEL ID	
045-2-030.023	
AMOUNT DUE	2,386.87
AMOUNT PAID	

CITY OF BURLINGTON
TAX YEAR 2012-2013

4TH PAYMENT DUE	
06/12/2013	
OWNER NAME	
BERLIN JANE	
PARCEL ID	
045-2-030.023	
AMOUNT DUE	2,386.87
AMOUNT PAID	

PAYABLE TO:
MAIL TO:

CITY OF BURLINGTON

149 CHURCH STREET
BURLINGTON VERMONT 05401
802 - 865 - 7000

Location: 81 SOUTH WILLIAMS ST 207

This is the only bill you will receive. Please forward to new owner if property is sold.

TAX BILL

PARCEL ID	BILL DATE	TAX YEAR
045-2-030.023	09/06/2012	2012-2013

HOUSESITE TAX INFORMATION
SPAN # 114-035-20835 SCL CODE: 035

RETAIN FOR INCOME TAX PURPOSES

OWNER

BERLIN JANE
BERLIN JANE
81 SOUTH WILLIAMS ST UNIT 207
BURLINGTON VT 05401

ASSESSED VALUE		HOMESTEAD	NON RESIDENTIAL
REAL	445,000		445,000
TOTAL TAXABLE VALUE	445,000		445,000
GRAND LIST VALUES	4,450.00		4,450.00

For more information about how education tax rates are determined, go online to: www.state.vt.us/tax/pvredtaxrates.shtml

TAX RATE NAME	TAX RATE	x GRANDLIST =	TAXES
MUNICIPAL	0.7153	x4,450.00=	3183.0
NON RESIDENTIAL EDUCATION	1.5684	x4,450.00=	6979.3

Revised Bill

1ST PAYMENT	2ND PAYMENT	3RD PAYMENT	4TH PAYMENT
08/12/2012	11/12/2012	03/12/2013	06/12/2013
2540.61	2540.61	2540.61	2540.61

TOTAL TAX	10,162.4
STATE PAYMENTS	0.0
NET TAX DUE	10162.4

DETACH THE STUB BELOW AND RETURN WITH YOUR PAYMENT

CITY OF BURLINGTON TAX YEAR 2012-2013	CITY OF BURLINGTON TAX YEAR 2012-2013	CITY OF BURLINGTON TAX YEAR 2012-2013	CITY OF BURLINGTON TAX YEAR 2012-2013
1ST PAYMENT DUE	2ND PAYMENT DUE	3RD PAYMENT DUE	4TH PAYMENT DUE
08/12/2012	11/12/2012	03/12/2013	06/12/2013
OWNER NAME	OWNER NAME	OWNER NAME	OWNER NAME
BERLIN JANE	BERLIN JANE	BERLIN JANE	BERLIN JANE
PARCEL ID	PARCEL ID	PARCEL ID	PARCEL ID
045-2-030.023	045-2-030.023	045-2-030.023	045-2-030.023
AMOUNT DUE 2,540.61	AMOUNT DUE 2,540.61	AMOUNT DUE 2,540.61	AMOUNT DUE 2,540.61
AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill

PAYABLE TO:
MAIL TO:

CITY OF BURLINGTON

149 CHURCH STREET
BURLINGTON VERMONT 05401
802 - 865 - 7000

This is the only bill you will receive. Please forward to new owner if property is sold.

TAX BILL

Location: 81 SOUTH WILLIAMS ST 207

PARCEL ID	BILL DATE	TAX YEAR
045-2-030.023	11/05/2012	2012-2013

OWNER

BERLIN JANE
BERLIN JANE
81 SOUTH WILLIAMS ST UNIT 207
BURLINGTON VT 05401

HOUSESITE TAX INFORMATION
SPAN # 114-035-20835 SCL CODE: 035

RETAIN FOR INCOME TAX PURPOSES

ASSESSED VALUE		HOMESTEAD	NON RESIDENTIAL
REAL	445,000		445,000
TOTAL TAXABLE VALUE	445,000		445,000
GRAND LIST VALUES	4,450.00		4,450.00

For more information about how education tax rates are determined, go online to: www.state.vt.us/tax/pvredtaxrates.shtml

TAX RATE NAME	TAX RATE	x GRANDLIST =	TAXES
MUNICIPAL	0.7153	x4,450.00=	3183.0
NON RESIDENTIAL EDUCATION	1.5684	x4,450.00=	6979.3
PENALTY FOR LATE FILED HOMESTEAD DECLARATION.	.0300	x6,979.37=	209.3

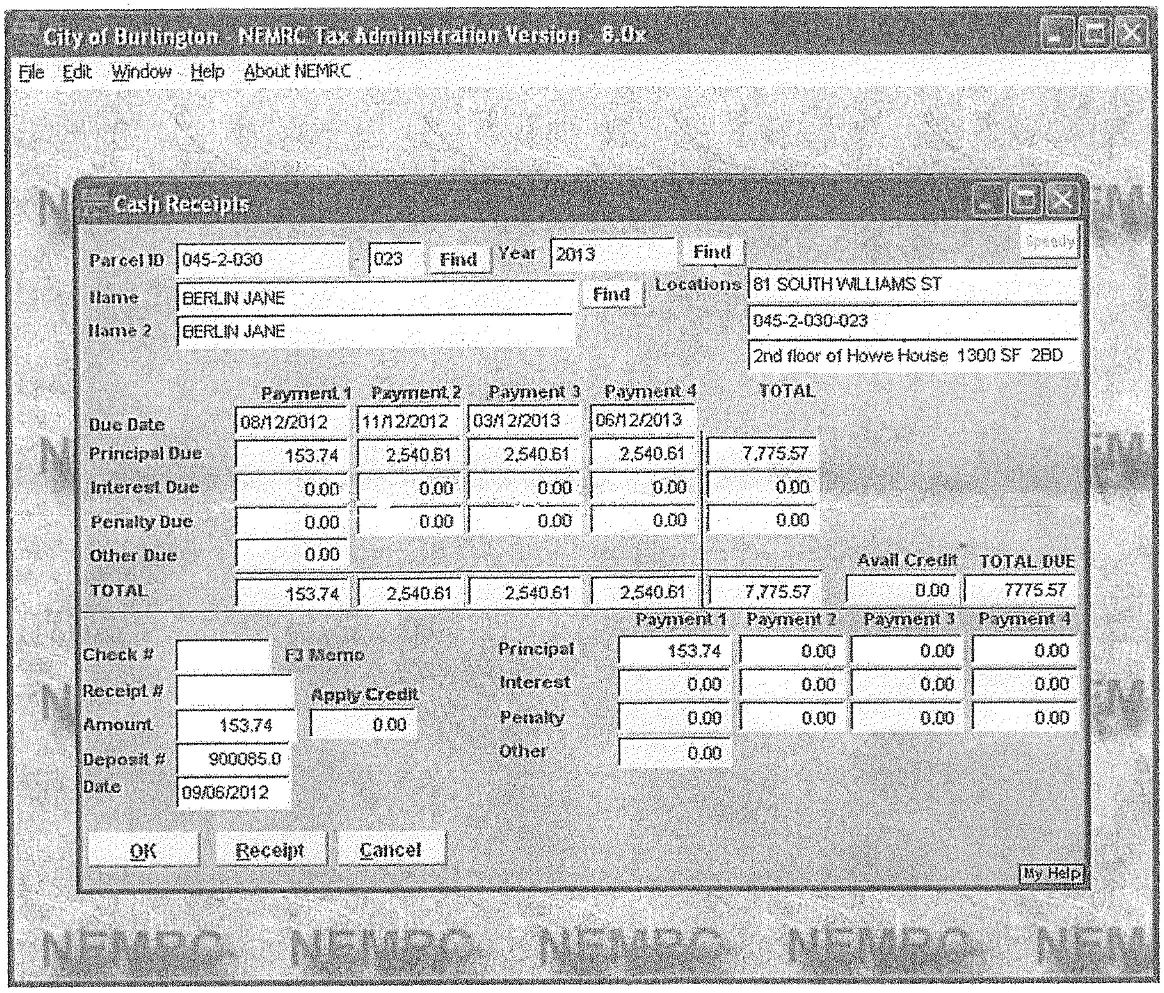
Revised Bill

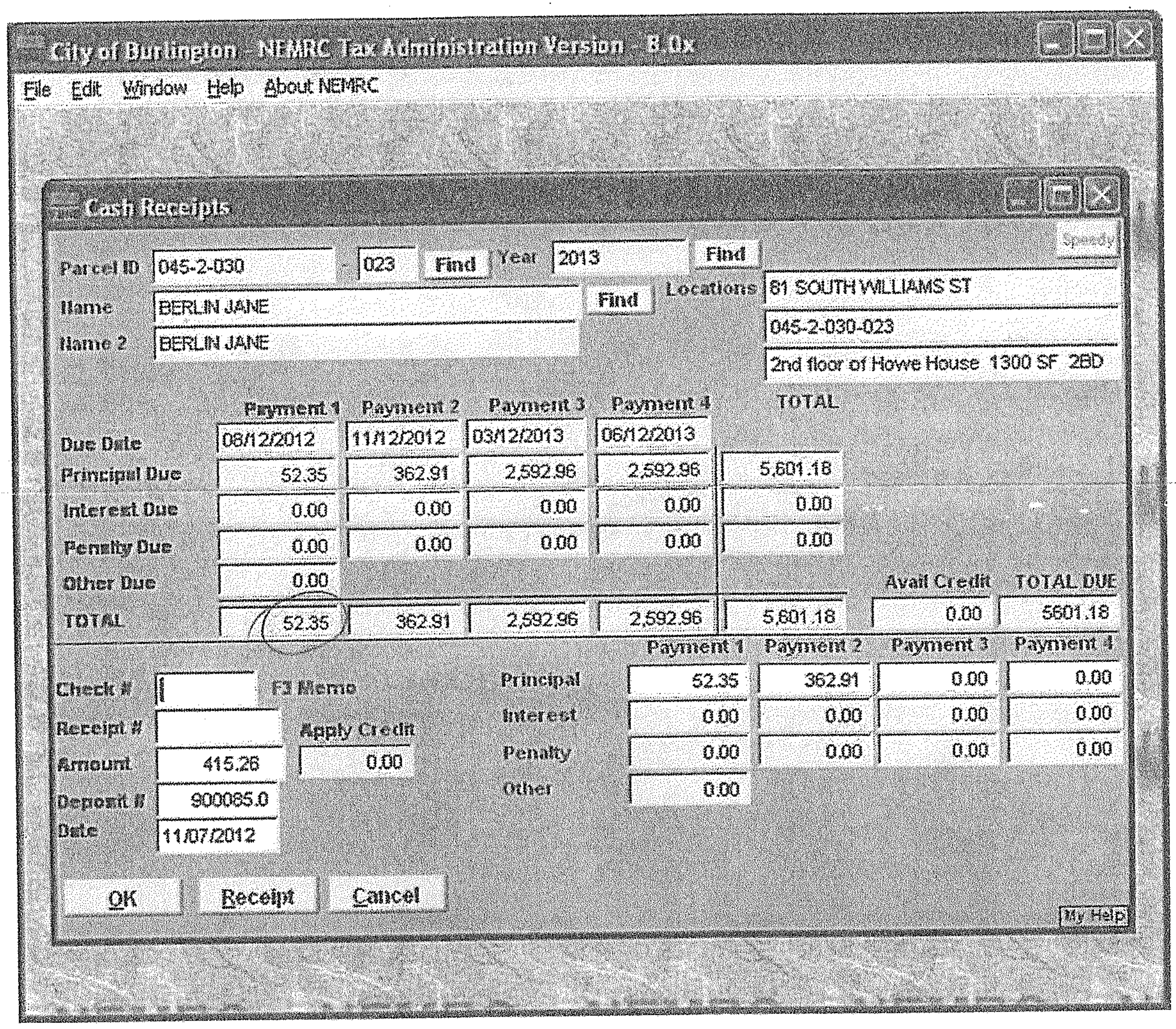
1ST PAYMENT	2ND PAYMENT	3RD PAYMENT	4TH PAYMENT
08/12/2012	11/12/2012	03/12/2013	06/12/2013
2592.96	2592.96	2592.96	2592.96

TOTAL TAX	10,371.8
STATE PAYMENTS	0.0
NET TAX DUE	10371.84

DETACH THE STUB BELOW AND RETURN WITH YOUR PAYMENT

CITY OF BURLINGTON TAX YEAR 2012-2013	CITY OF BURLINGTON TAX YEAR 2012-2013	CITY OF BURLINGTON TAX YEAR 2012-2013	CITY OF BURLINGTON TAX YEAR 2012-2013
1ST PAYMENT DUE	2ND PAYMENT DUE	3RD PAYMENT DUE	4TH PAYMENT DUE
08/12/2012	11/12/2012	03/12/2013	06/12/2013
OWNER NAME	OWNER NAME	OWNER NAME	OWNER NAME
BERLIN JANE	BERLIN JANE	BERLIN JANE	BERLIN JANE
PARCEL ID	PARCEL ID	PARCEL ID	PARCEL ID
045-2-030.023	045-2-030.023	045-2-030.023	045-2-030.023
AMOUNT DUE 52.35 ~~2,592.96~~	AMOUNT DUE 362.97 ~~2,592.96~~	AMOUNT DUE 2,592.96	AMOUNT DUE 2,592.96
AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill	AMOUNT PAID Revised Bill


City of Burlington - NEMRC Tax Administration Version - 8.0x
File Edit Window Help About NEMRC
Cash Receipts
Parcel ID 045-2-030 - 023 Find Year 2013 Find
Name BERLIN JANE Find Locations 81 SOUTH WILLIAMS ST
Name 2 BERLIN JANE
045-2-030-023
2nd floor of Howe House 1300 SF 2BD
Payment 1 Payment 2 Payment 3 Payment 4 TOTAL
Due Date 08/12/2012 11/12/2012 03/12/2013 06/12/2013
Principal Due 153.74 2,540.61 2,540.61 2,540.61 7,775.57
Interest Due 0.00 0.00 0.00 0.00 0.00
Penalty Due 0.00 0.00 0.00 0.00 0.00
Other Due 0.00
Avail Credit TOTAL DUE
TOTAL 153.74 2,540.61 2,540.61 2,540.61 7,775.57 0.00 7775.57
Payment 1 Payment 2 Payment 3 Payment 4
Check # F3 Memo
Principal 153.74 0.00 0.00 0.00
Receipt # Apply Credit
Interest 0.00 0.00 0.00 0.00
Amount 153.74 0.00
Penalty 0.00 0.00 0.00 0.00
Deposit # 900085.0
Other 0.00
Date 09/06/2012
OK Receipt Cancel
My Help
NEMRC NEMRC NEMRC NEMRC



City of Burlington - NEMRC Tax Administration Version - 8.0x

File Edit Window Help About NEMRC

Cash Receipts

Parcel ID 045-2-030 - 023 Find Year 2013 Find

Name BERLIN JANE

Name 2 BERLIN JANE

Locations 81 SOUTH WILLIAMS ST

045-2-030-023

2nd floor of Howe House 1300 SF 2BD

	Payment 1	Payment 2	Payment 3	Payment 4	TOTAL
Due Date	08/12/2012	11/12/2012	03/12/2013	06/12/2013	
Principal Due	52.35	362.91	2,592.96	2,592.96	5,601.18
Interest Due	0.00	0.00	0.00	0.00	0.00
Penalty Due	0.00	0.00	0.00	0.00	0.00
Other Due	0.00				
TOTAL	52.35	362.91	2,592.96	2,592.96	5,601.18

Avail Credit 0.00 TOTAL DUE 5601.18

Check #

Receipt #

Amount 415.26

Deposit # 900085.0

Date 11/07/2012

F3 Memo

Apply Credit 0.00

	Payment 1	Payment 2	Payment 3	Payment 4
Principal	52.35	362.91	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Penalty	0.00	0.00	0.00	0.00
Other	0.00			

OK Receipt Cancel

Speedy My Help

If you have any questions please call me.

Jeff Herwood
Clerk Treasurers Office
865-7018

MAP	QUAD	LOT	SUB LOT	CARD		
045	2	030	023	1 of 1	RESIDENTIAL	TOTAL ASSESSED: **445,000**

!10835!

BURLINGTON, VT

Patriot Properties Inc.

PERTY LOCATION

o	Alt No.	Direction/Street/City
81		SOUTH WILLIAMS ST, BURLINGTON

IERSHIP

er 1:	BERLIN JANE
er 2:	BERLIN JANE
er 3:	ARTHUR E BERLIN FAMILY TR
et 1:	81 SOUTH WILLIAMS ST UNIT 207
et 2:	
City:	BURLINGTON
Prov:	VT Cntry: Own Occ: T
stal:	05401 Type:

VIOUS OWNER

er 1:	WOOL - BEVERLY
er 2:	ROTHWELL - KENNETH
et 1:	PO BOX 727
City:	WILLISTON
Prov:	VT Cntry: US
stal:	05495

RATIVE DESCRIPTION

Parcel contains . of land mainly classified as Res
o with a(n) FLAT UP END Building Built about 2006,
g Primarily BRICK VENEER Exterior and ASPHALT SH
Cover, with 1 Units, 2 Baths, 0 HalfBaths, 0 3/4 Baths, 5
s Total, and 2 Bdrms.

ER ASSESSMENTS

e	Descrip/No	Amount	Com. Int

PERTY FACTORS

Code	Descrip	%	Item	Code	Descrip
			U	A	ALL UTILITYS
			t		
			l		
Census:			Exmpt		
ood Haz:					
B	City	100	Topo	4	ENHANCIN
SH	Homestead	100	Street		
			Traffic		

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Value	Yard Items	Land Size	Land Value	Total Value
RC	445,000				445,000
Total Card	445,000		0.000		445,000
Total Parcel	445,000		0.000		445,000
Source:	OverRide	Total Value per SQ unit /Card:	342.31	/Parcel:	342.31

Legal Description
Entered Lot Size
Total Land:
Land Unit Type:

User Acct
GIS Ref
GIS Ref
Insp Date

PREVIOUS ASSESSMENT

Parcel ID 045-2-030-023

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2012	RC	ABST	445,000	0	.		445,000	445,000	5.04.2012 ABSTRACT 3	5/4/2012
2012	RC	FV	445,000	0	.		445,000	445,000	9.15.2012	9/12/2012
2012	RC	PREL	445,000	0	.		445,000	445,000	6.20.2012 FOR TAX BILL	6/20/2012
2011	RC	ABST	445,000	0	.		445,000	445,000	abstract grand list 5.04.20	5/4/2011
2011	RC	FV	445,000	0	.		445,000	445,000	Year End Roll Process	8/11/2011
2011	RC	PREL	445,000	0	.		445,000	445,000	POST BOA 6.24.2011	6/24/2011
2010	RC	ABST	445,000	0	.		445,000	445,000	5.04.2010	5/4/2010
2010	RC	FV	445,000	0	.		445,000	445,000	Year End Roll	9/3/2010

PRINT

Date	Time
11/26/12	10:57:31

LAST REV

Date	Time
10/25/10	13:48:48
apro	
10835	

USER DEFINED

RAD:	260
OLD PID:	186855
State Dist:	3-04
CAD:	550
SPAN:	114-035-20
Prior Id # 3:	
BusUse:	0
RentalUse:	0
HSC	04152008
ASR Map:	
Fact Dist:	
Reval Dist:	
Year:	
LandReason:	
BldReason:	

SALES INFORMATION

TAX DISTRICT

PAT ACCT. 10835

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Assoc PCL Value	Notes
ROTHWELL, KENNE	1109-228	WD	8/11/2010	VALID SALE	430000	No	No	BQ		realtor sale
81 SOUTH WILLIA	1002-345	WD	6/20/2007	VALID SALE	- 480000	No	No			Updated from AMANDA on 06/26/2007

BUILDING PERMITS

Date	Number	Descrip	Amount	C/O	Last Visit	Fed Code	F. Descrip	Comment

ACTIVITY INFORMATION

Date	Result	By	Name
6/30/2010	ADDRESS CHG	RG	RGREEN

Sign: VERIFICATION OF VISIT NOT DATA __/__/__

D SECTION (First 7 lines only)

Description	LUC Fact	No of Units	Depth / PriceUnits	Unit Type	Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Influ	Neigh Mod	Infl 1	%	Infl 2	%	Infl 3	%	Appraised Value	Alt Class	%	Spec Land	J Code	Fact	Use Value	Notes
Res Condo		0		SQ FT	SITE		0	0.	0.000	905																

AC/HA: 0.00000 Total SF/SM: 0.00 Parcel LUC: RC Res Condo Prime NB Desc 81 S WILLIAM Total: Spl Credit Total:

ERIOR INFORMATION

Type:	FLUE - FLAT UP END
Sty Ht:	1 - One Sty
v) Units:	1 Total: 1
ndation:	C - CONCRETE
Frame:	W - Wood
ne Wall:	BV - BRICK VENEER
ec Wall:	WS - WOOD SH 25%
of Struct:	GB - GABLE
of Cover:	AS - ASPHALT SH
Color:	
v / Desir:	UF10 - UPPER FL 10%

BATH FEATURES

Full Bath:	2	Rating:	
A Bath:		Rating:	
3/4 Bath:		Rating:	
A 3QBth:		Rating:	
1/2 Bath:		Rating:	
A HBth:		Rating:	
OthrFix:		Rating:	

OTHER FEATURES

Kits:	1	Rating:	
A Kits:		Rating:	
Frpl:	2	Rating:	
WSFlue:		Rating:	

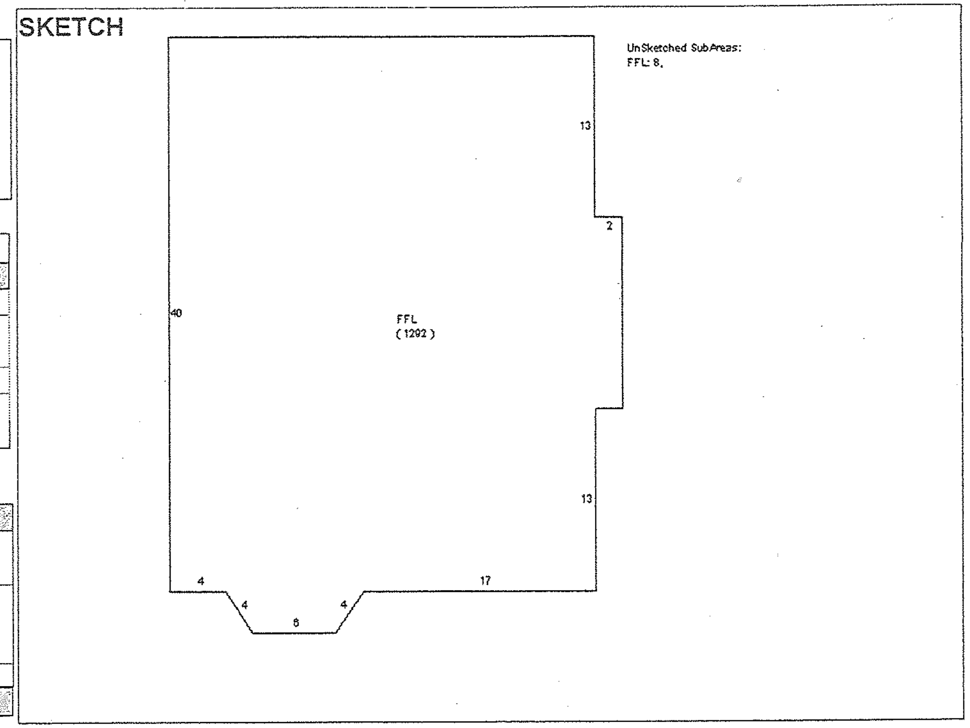
COMMENTS

2nd floor of Howe House. 1300 SF 2BD.

RESIDENTIAL GRID

1st Res Grid	Desc: 2BR											# Units: 1
Level	FY	LR	DR	D	K	FR	RR	BR	FB	HB	L	O
Other												
Upper												
Lvl 2												
Lvl 1												
Lower												
Totals	RMs: 5	BRs: 2	Baths: 2	HB								

SKETCH



IERAL INFORMATION

Grade:	E+ - EXCLT PLUS		
ar Blt:	2006	Eff Yr Blt:	
LUC:		Alt %:	
isdict:		Fact:	
Const Mod:			
ump Sum Adj:			

CONDO INFORMATION

Location:	E - END UNIT
Total Units:	207
Floor:	U - UPPER FLS
% Own:	4.820000172
Name:	905 - 81 S WILLIAM

REMODELING

Exterior:	
Interior:	
Additions:	
Kitchen:	
Baths:	
Plumbing:	
Electric:	
Heating:	
General:	

RES BREAKDOWN

No Unit	RMS	BRS	FL
1	5	2	
Totals			
1	5	2	

ERIOR INFORMATION

g Ht/FL:			
n Int Wal:	DW - DRYWALL		
Int Wall:	%		
Partition:			
n Floors:	CA - CARPET		
c Floors:	TL - TILE 25%		
smnt Flr:	CON - CONCRETE		
mnt Gar:			
Electric:	T - TYPICAL		
sulation:	T - TYPICAL		
nt vs Ext:			
eat Fuel:	G - GAS		
eat Type:	HW - HOT WATER		
leat Sys:			
Heated:	100	% AC:	100
olar HW:	NO	Central Vac:	NO
Com Wal:		% Sprinkled:	100

DEPRECIATION

Phys Cond:	AV - Average	0.0 %
Functional:		%
Economic:		%
Special:		%
Override:		%
Total:		0 %

CALC SUMMARY

Basic $ / SQ:	91.00
Size Adj.:	1.36923075
Const Adj.:	1.16098714
Adj $ / SQ:	144.659
Other Features:	22475
Grade Factor:	1.99
Neighborhood Inf:	1.10000002
LUC Factor:	1.00
Adj Total:	460854
Depreciation:	0
Depreciated Total:	460854

COMPARABLE SALES

Rate	Parcel ID	Typ	Date	Sale Price

WtAv$/SQ:		AvRate:		Ind.Val	
Juris. Factor:		Val/Su Fin:	354.54		
Special Features:	0	Val/Su Net:	354.54		
Final Total:	460900	Val/Su SzAd	354.54		

SUB AREA

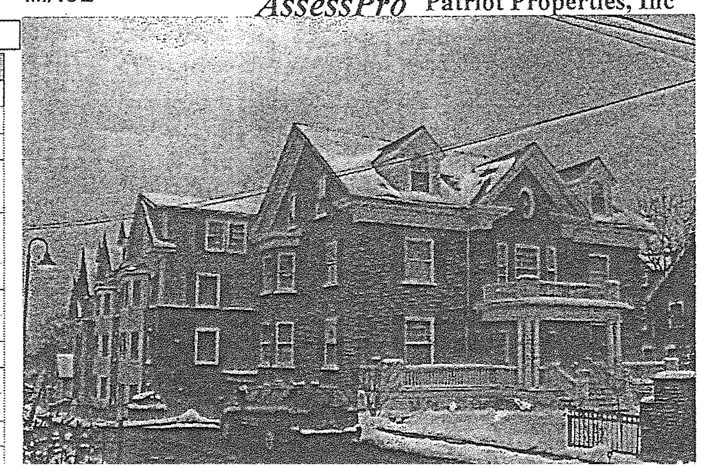
Code	Description	Area - SQ	Rate - AV	Undepr Value
FFL	1ST FLOOR	1,300	144.660	188,057
	Net Sketched Area:	1,300	Total:	188,057
Size Ad	1300	Gross Area 1300	FinArea	1300

SUB AREA DETAIL

Sub Area	% Usbl	Descrip	% Type	Qu	# Ten

IMAGE

AssessPro Patriot Properties, Inc



PARCEL ID 045-2-030-023

C FEATURES/YARD ITEMS

le	Description	A	Y/S	Qty	Size/Dim	Qual	Con.	Year	Unit Price	D/S	Dep	LUC	Fact	NB Fa	Appr.Value	JCod	JFact	Juris. Value

City of Burlington
Vermont

TAX ABATEMENT SUB-COMMITTEE
IN CARE OF THE OFFICE OF THE ASSESSOR
City of Burlington, Vermont

City Hall, Room 17, 149 Church Street, Burlington, VT 05401
WEBSITE: www.burlingtonvt.gov/assessor
Voice (802) 865-7114
Fax (802) 865-7116

3/11/2013

TD BANK, N.A. and Joanna Will, Co-Trustees of the Christopher A Hall Revocable Trust
Sue Cwartkowski
90 Pearson Blvd.
Gardener, MA 01440

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 044-2-119-000
LOCATION: 13 George Street
AMOUNT REQUESTED: $472.20

AMOUNT RECOMMENDED FOR ABATEMENT: 0
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to deny request.
MOTION MADE: Brennan made a motion to deny abatement request, Kranichfeld 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Current city appraisal was lowered to reflect the damage due to fire. Therefore committee finds no grounds for abatement.

Dear Ms. Cwartkowski,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

TD Wealth Management

TD Bank, N.A.
90 Pearson Boulevard
Gardner, MA 01440
www.tdbank.com

November 12, 2012

City of Burlington – City Hall
Assessor's Office
149 Church Street
Burlington, VT 05401

Re: Parcel ID #044-2-119-000 – 13 George Street

Assessor's Office:

TD Bank, N.A. and Joanna Will, Co-Trustees of the Christopher A. Hall Revocable Trust was the owner of the above referenced property. The property was sold to 13-15 George Street. LLC on October 22, 2012.

On August 12, 2011 there was a fire at the house. The house has been unoccupied since the date of the fire and was uninhabitable while renovations were being done until the sale date of October 22, 2012.

I'm requesting an abatement on the real estate taxes for fiscal year 2012/2013 from July 1, 2012 to October 22, 2012 as the house was uninhabitable until the completion of the renovations. Please send the abatement check for taxes already paid to my attention at the following address:

TD Bank, N.A.
Attention: Sue Cwartkowski
90 Pearson Blvd.
Gardner, MA 01440

If you have any questions, please call me at (978) 632-2054, extension 1206609 or e-mail me at sue.cwartkowski@td.com.

Sincerely,

Sue Cwartkowski

Sue Cwartkowski
VP, Private Trust

RECEIVED
NOV 15 2012

MAIL TO:

149 Church Street
Burlington, Vt., 05401

This is the only bill you will receive. Please forward to new owner if property is sold.

TAX BILL

PARCEL ID	BILL DATE	TAX YEAR
44-2-119.000	11/15/2012	2012-2013

Location: 13 GEORGE ST

OWNER TD BANK NA TRUST DEPT
WILL JOANNA H
90 PEARSON BLVD
GARDNER MA 01440-3322

SPAN # 114-035-14981 SCL CODE: 035
TOTAL PARCEL ACRES 0.12

FOR INCOME TAX PURPOSES

ASSESSED VALUE			NON RESIDENTIAL
REAL	167,400		167,400
TOTAL TAXABLE VALUE	167,400		167,400
GRAND LIST VALUES	1,674.00		1,674.00

For more information about how education tax rates are determined, go online to: www.state.vt.us/tax/pvredtaxrates.shtml

TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES
MUNICIPAL	0.7153	x1,674.00=	1197.38
NON RESIDENTIAL EDUCATION	1.5684	x1,674.00=	2625.50

1st Payment	2nd Payment	3rd Payment	4th Payment
08/12/2012	11/12/2012	03/12/2013	06/12/2013
955.72	955.72	955.72	955.72

TOTAL TAX	3822.88
STATE PAYMENTS	
NET TAX DUE	3822.88

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

Clerk Treasurer Office TAX YEAR 2012-2013	Clerk Treasurer Office TAX YEAR 2012-2013	Clerk Treasurer Office TAX YEAR 2012-2013	Clerk Treasurer Office TAX YEAR 2012-2013
1ST PAYMENT DUE	2ND PAYMENT DUE	3RD PAYMENT DUE	4TH PAYMENT DUE
08/12/2012	11/12/2012	03/12/2013	06/12/2013
OWNER NAME	OWNER NAME	OWNER NAME	OWNER NAME
TD BANK NA TRUST DEPT	TD BANK NA TRUST DEPT	TD BANK NA TRUST DEPT	TD BANK NA TRUST DEPT
PARCEL ID	PARCEL ID	PARCEL ID	PARCEL ID
44-2-119.000	044-2-119.000	044-2-119.000	044-2-119.000
AMOUNT DUE 955.72	AMOUNT DUE 955.72	AMOUNT DUE 955.72	AMOUNT DUE 955.72
AMOUNT PAID	AMOUNT PAID	AMOUNT PAID	AMOUNT PAID
112051471	112051472	112051473	112051474

MAP	QUAD	LOT	SUB LOT	CARD		
044	2	119	000	1 of 1	RESIDENTIAL	TOTAL ASSESSED: 167,400

BURLINGTON, VT

!4981!

Patriot Properties Inc

PROPERTY LOCATION

No	Alt No	Direction/Street/City
13	15	GEORGE ST, BURLINGTON

OWNERSHIP

Owner 1:	13-15 GEORGE STREET, LLC
Owner 2:	
Owner 3:	
Street 1:	PO BOX 728
Street 2:	
Twn/City:	BURLINGTON
St/Prov:	VT Cntry: Own Occ: T
Postal:	05402 Type:

PREVIOUS OWNER

Owner 1:	TD BANK NA TRUST DEPT -
Owner 2:	WILL - JOANNA H
Street 1:	90 PEARSON BLVD
Twn/City:	GARDNER
St/Prov:	MA Cntry:
Postal:	01440

NARRATIVE DESCRIPTION

This Parcel contains 5176. SF of land mainly classified as 2 Family with a(n) OLD STYLE Building Built about 1899, Having Primarily ALUMINUM Exterior and SLATE Roof Cover, with 2 Units, 2 Baths, 0 HalfBaths, 0 3/4 Baths, 9 Rooms Total, and 4 Bdrms.

OTHER ASSESSMENTS

Code	Descrip/No	Amount	Com. Int

PROPERTY FACTORS

Item	Code	Descrip	%	Item	Code	Descrip
Z				U	A	ALL UTILIT
o				t		
n				l		
Census:				Exmpt		
Flood Haz:						
D	B	City	100.	Topo	3	SUITABLE
s	SH	Homestead	100.	Street		
t				Traffic		

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Value	Yard Items	Land Size	Land Value	Total Value
R2	66,700		5176.000	100,700	167,400
Total Card	66,700		0.119	100,700	167,400
Total Parcel	66,700		0.119	100,700	167,400

Source: OverRide Total Value per SQ unit /Card: 92.08 /Parcel: 92.08

Legal Description

Lot Size	
Total Land:	5176
Land Unit Type:	SF

User Acct
GIS Ref
313168722773
GIS Ref
Insp Date

USER DEFINED

RAD:	210
OLD PID:	026434
State Dist:	3-03
CAD:	530
SPAN:	114-035-
Prior Id # 3:	
BusUse:	0
RentalUse:	0
HSC:	0331200
ASR Map:	
Fact Dist:	
Reval Dist:	
Year:	
LandReason:	
BldReason:	

PREVIOUS ASSESSMENT

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2012	R2	ABST	66,700	0	5,176.	100,700	167,400	167,400	5.04.2012 ABSTRACT 3	5/4/2012
2012	R2	FV	66,700	0	5,176.	100,700	167,400	167,400	9.15.2012	9/12/2012
2012	R2	PREL	66,700	0	5,176.	100,700	167,400	167,400	6.20.2012 FOR TAX BILL	6/20/2012
2011	R2	ABST	89,000	0	5,176.	100,700	189,700	189,700	abstract grand list 5.04.20	5/4/2011
2011	R2	FV	89,000	0	5,176.	100,700	189,700	189,700	Year End Roll Process	8/11/2011

Parcel ID
044-2-119-000

PRINT	
Date	Time
11/15/12	15:43:16

LAST REV	
Date	Time
11/05/12	13:59:23
apro	
PAT ACCT.	4981

BUILDING PERMITS

Date	Number	Descrip	Amount	C/O	Last Visit	Fed Code	F. Descrip	Comment
6/5/2012 2:	2012 154344	Mechanic	21,800	A				Install new GV-5
6/5/2012 2:	2012 153093	Plumbing	11,000	A				DWV,water piping,
5/11/2012	2012 153094	Fire Spr	10,776	A				NOTE: Separate per

SALES INFORMATION

TAX DISTRICT

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Assoc PCL Value	Notes
Christopher A.	1193-73	TD	10/22/2012	BUSINESS	310000	No	No			
BRENNAN, THOMAS	1000-163	TD	5/25/2007	UNDETERMINED	239000	No	No	Q		
BRENNAN SHIRLEY	615-717	TD	2/22/1999		1	No	No			From MS ACCESS DB table SalesData

INCOME INFORMATION

Type	Description	Flr	Qty	Leased Area	Ten	Rent $	Ovr Rent	Econ Inc

Totals: 0

Gross Income:	X	Net Income:		Deficiency:	
Vacancy/DL:	X	Rate Adj:		Final Val Card:	
Expenses:	X	Vac Adj:		Val Per Unit Card	
Reserves:	X	Exp Adj:		Final Val/Parcel:	
Lease Type: 0	X	Indicated Value:		Val Per Unit/Par:	
Overall Rate: .0	X	Surplus:		Cost/Inc Ratio:	

ACTIVITY INFORMATION

Date	Result	By	Name
4/4/2012	INFO OTHER	RG	RGREEN
1/20/2012	INSPCTD	RG	RGREEN
7/22/2009	ADDRESS CHG	RG	RGREEN
1/14/2005	DATA ENTRY	GP	G POMAINVILL
10/18/2004	REFUSAL PART	AC	A CANFIELD

Sign: VERIFICATION OF VISIT NOT DATA ___/___/___

LAND SECTION

Use Code	Description	LUC Fact	No of Units	Depth / PriceUnits	Unit Type	Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Influ	Neigh Mod	Infl 1	%	Infl 2	%	Infl 3	%	Appraised Value	Alt Class	%	Spec Land	J Code	Fact	Use Value	Notes
R2	2 Family		5176		SQ FT	SITE		0	20.	.973	210									100,704						100,700	

Total AC/HA: 0.11882 | Total SF/SM: 5176.00 | Parcel LUC: R2 2 Family | Prime NB Desc: OLD NORTH EN | Total: 100,704 | Spl Credit | Total: 100,700

Type:	OS - OLD STYLE
Sty Ht:	1.5 - 1.5
(Liv) Units:	2 Total: 2
Foundation:	BS - BRICK/STONE
Frame:	W - Wood
Prime Wall:	A - ALUMINUM
Sec Wall:	%
Roof Struct:	GB - GABLE
Roof Cover:	SL - SLATE
Color:	
View / Desir:	

Full Bath	2	Rating:	
A Bath:		Rating:	
3/4 Bath:		Rating:	
A 3QBth		Rating:	
1/2 Bath:		Rating:	
A HBth:		Rating:	
OthrFix:		Rating:	

OTHER FEATURES

Kits:	2	Rating:	
A Kits:		Rating:	
Frpl:		Rating:	
WSFlue:		Rating:	

RESIDENTIAL GRID

1st Res Grid: Desc: 2BR #Units 1

Level	FY	LR	DR	D	K	FR	RR	BR	FB	HB	L	O
Other												
Upper												
Lvl 2												
Lvl 1												
Lower												

Totals RMs: 9 BRs: 4 Baths: 2 HB

GENERAL INFORMATION

Grade:	A- - AVERAGEMINUS		
Year Blt:	1899	Eff Yr Blt:	1972
Alt LUC:		Alt %:	
Jurisdict:		Fact:	
Const Mod:			
Lump Sum Adj:			

CONDO INFORMATION

Location:	
Total Units:	
Floor:	
% Own:	
Name:	

REMODELING

Exterior:	
Interior:	2012
Additions:	
Kitchen:	2012
Baths:	2012
Plumbing:	2012
Electric:	2012
Heating:	
General:	

RES BREAKDOWN

No Unit	RMS	BRS	FL
1	5	2	
1	4	2	2
Totals			
2	9	4	

INTERIOR INFORMATION

Avg Ht/FL:		
Prim Int Wal	DW - DRYWALL	
Sec Int Wall:	PL - PLASTER	25%
Partition:		
Prim Floors:	CA - CARPET	
Sec Floors:	HW - HARDWO	25%
Bsmnt Flr:	C - CONCRETE BMT	
Bsmnt Gar:		
Electric:	T - TYPICAL	
Insulation:	T - TYPICAL	
Int vs Ext:		
Heat Fuel:	G - GAS	
Heat Type:	HW - HOT WATER	
# Heat Sys:	2	
% Heated:	100	% AC:
Solar HW:	NO	Central Vac: NO
% Com Wal		% Sprinkled

DEPRECIATION

Phys Cond:	GD - Good	16. %
Functional:		%
Economic:		%
Special:	UF - % UNFINIS	50. %
Override:		%
Total:		58.1 %

CALC SUMMARY

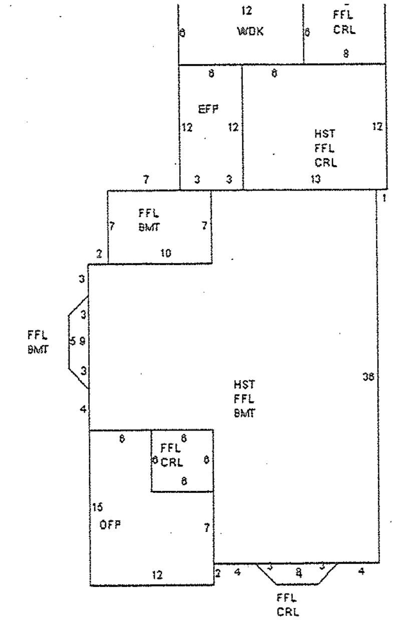
Basic $ / SQ:	61.00
Size Adj.:	1.15005493
Const Adj.:	1.02224934
Adj $ / SQ:	71.714
Other Features:	10000
Grade Factor:	0.93
Neighborhood Inf:	1.20000005
LUC Factor:	1.00
Adj Total:	169191
Depreciation:	98300
Depreciated Total:	70891

COMPARABLE SALES

Rate	Parcel ID	Typ	Date	Sale Price

WtAv$/SQ: AvRate: Ind.Val

Juris. Factor:		Val/Su Fin:	39.00
Special Features:	0	Val/Su Net:	21.68
Final Total:	70900	Val/Su SzAd	39.00



SUB AREA

Code	Description	Area - SQ	Rate - AV	Undepr Value
FFL	1ST FLOOR	1,116	71.710	80,033
BMT	BASEMENT	852	14.340	12,220
HST	HALF STORY	702	57.370	40,275
CRL	CRAWL SPACE	264	7.170	1,893
OFP	OPEN PORCH	144	19.600	2,822
WDK	WOOD DECK	120	14.000	1,680
EFP	ENCL PORCH	72	37.240	2,681

Net Sketched Area: 3,270 Total: 141,604

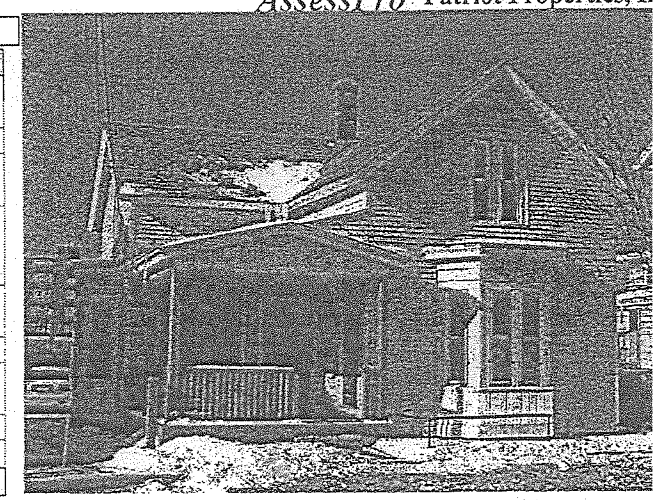
Size Ad 1818 Gross Area 3504 FinArea 1818

SUB AREA DETAIL

Sub Area	% Usbl	Descrip	% Type	Qu

IMAGE

AssessPro Patriot Properties, I



PARCEL ID 044-2-119-000

SPEC FEATURES/YARD ITEMS

Code	Description	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Price	D/S	Dep	LUC	Fact	NB Fa	Appr Value	JCod	JFact	Juris. Value

More: N Total Yard Items: Total Special Featues: Total:

TAX ABATEMENT SUB-COMMITTEE
IN CARE OF THE OFFICE OF THE ASSESSOR

City of Burlington, Vermont
City Hall, Room 17, 149 Church Street, Burlington, VT 05401
WEBSITE: www.burlingtonvt.gov/assessor
Voice (802) 865-7114
Fax (802) 865-7116

3/11/2013

Hall Communications Inc.
Dan Dubonnet
PO BOX 4489
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: PPP237140
LOCATION: 255 South Champlain Street (former location)
AMOUNT REQUESTED: $299.74

AMOUNT RECOMMENDED FOR ABATEMENT: 275.92
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant partial abatement request.
MOTION MADE: Kranichfeld made a motion to grant a partial abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Committee finds that taxes are legal. However, it is manifestly unjust to levy taxes during the period the business was not in Burlington. Abate 11/12 taxes, penalties and interest.

Dear Mr. Dubonnet,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

TAX ABATEMENT REQUEST FORM

Please submit one form per property tax abatement request
Additional copies of this form can be found at www.burlingtonvt.gov/CT/PropertyTax/Abatement
Submit to: Attention: Lori, Burlington City Hall, 2nd Floor—Room 20, 149 Church Street, Burlington, VT 05401

Date of this Request: 9/27/12

Name, Property Owner on Grand List: Hall Communications Inc.

Name, Applicant: Dan Dubonnet - General Manager
(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date:

Executor/Administrator of Estate:

Mailing Address: P O Box 4489

City, State, Zip code: Burlington VT 05416

Applicant's Email and Phone #: ddubonnet@hallradio.com 8026581230

Location of Property: 255 S. Champlain Street

RECEIVED
2012 OCT -1 P 4:46
BURLINGTON CLERK
TREASURER'S OFFICE

Parcel ID Number (000-0-000-000): ______ or,

Account Number (PPP000000): 237140 business personal property
(Can be found on the tax bill or property record card)

Dollar amount you are requesting abated: $ Fiscal Year 2013

Circle abatement type requested: taxes penalties interest prior year delinquency other

Briefly describe your abatement request. You may submit a letter with more details of your request.

See Attached

Signature ______ Date 9-27-12

Space below is saved for Board notes:	Date received:
	RECEIVED OCT 02 2012 CITY OF BURLINGTON, VERMONT ASSESSOR'S OFFICE

106.7 WIZN
Classic Rock That REALLY ROCKS

99.9 the Buzz

June 25, 2012

Burlington Tax Assessor's Office
149 Church Street- City Hall RM 17
Burlington, VT 05401

To whom it may concern:

Hall Communications Inc. dba WIZN/WBTZ will be leaving the premises at 255 South Champlain Street in Burlington on or before August 1, 2012.

Our account number is 237140

Please note this in your tax records. If there are any questions please contact me at 658-1230.

Thank You

Dan Dubonnet
GM- Hall radio

HALL Communications Stations

RECEIVED
OCT 02 2012
CITY OF BURLINGTON, VERMONT
ASSESSOR'S OFFICE

RECEIVED
2012 OCT -1 P 4:46
BURLINGTON CLERK
TREASURER'S OFFICE

September 27, 2012

Tax Abatement
Att: Lori
Burlington City Hall
2nd Floor Room 20
149 Church Street
Burlington, VT 05401

To Tax Abatement Board:

Enclosed you will find a copy of notice to the Burlington Tax Assessor's Office of Hall Communications intention to move from 255 South Champlain Street effective August 1, 2012. The account number is # 237140.

I fail to understand how we can be held liable for tax payments for twelve months when we moved from the Burlington location on August 1, 2012. I am requesting information and assistance to clear up this matter.

Regards;

Dan Dubonnet
Vice President/ General Manager
Hall Communications
dba: WIZN/WBTZ

98.9 WOKO The BIG Station! Classic Hits! KOOL 105 AM1230 WJOY Timeless Classics
70 Joy Drive, South Burlington, VT 05403
PO Box 4489, Burlington, VT 05406
Phone: (802) 658-1230 Fax: (802) 862-0786

The 99.9 Buzz 106.7 WIZN Classic Rock That REALLY ROCKS
255 So. Champlain St., Burlington, VT 05401
PO Box 4489, Burlington, VT 05406
Phone: (802) 860-2440 Fax: (802) 860-1818

EILEEN M. BLACKWOOD, Esq.
City Attorney
EUGENE M. BERGMAN, Esq.
Sr. Assistant City Attorney
NIKKI A. FULLER, Esq.
Assistant City Attorney
RICHARD W. HAESLER, JR., Esq.
Assistant City Attorney
GREGG M. MEYER, Esq.
Assistant City Attorney

CITY OF BURLINGTON, VERMONT
OFFICE OF
THE CITY ATTORNEY
AND
CORPORATION COUNSEL

149 CHURCH ST.
BURLINGTON, VT 05401-8489
(802) 865-7121
(TTY) (802) 865-7142
FAX (802) 865-7123

To: John Vickery, Assessor
From: Gene Bergman, Sr. Asst. City Attorney
Re: Taxation of business personal property
Date: December 4, 2012

Question: Is the city authorized to tax the business personal property of a business that leaves the city one month into the tax year?

Answer: Yes, business personal property that is present in and has a sufficient connection to the city on April 1 but subsequently leaves the city one month into the tax year may be taxed. However, while only taxing for one month's worth of taxes (apportionment) is not required under Vermont's taxing statutes, full taxation may prompt a due process challenge which could be successful.

Discussion

You have posed a question from the tax abatement committee to our office. Abatement was requested by a business for taxes assessed on business personal property. The business appears to have had the property situated in the city on and from April 1, the tax valuation day, to July 31st. The business was taxed for the entire tax year on this property. The committee asked for an opinion on the justification of taxing for the entire year when the business did business in Burlington only one out of twelve months.

The City can tax business personal property, pursuant to 32 V.S.A. § 3691. Vermont Alliance of Nonprofit Organizations v. City of Burlington, 2004 VT ___, ¶ 7, 177 Vt. 47. Business personal property is defined in 32 V.S.A. § 3618(c)(1). The property is to be taxed at its fair market value as of April 1 of each year. 32 V.S.A. § 3691; Mesa Leasing Ltd. v. City of Burlington, 169 Vt. 93, 95 (1999).

The property must be "situated" in the City for tax purposes, meaning that there must be a sufficient connection between the business property and the City for the City to tax it. Id. at 96. Personal property must have "contacts with the taxing jurisdiction sufficient to justify imposition of the tax there." Id. "Because of its mobility, personal property may have a tax situs in one or more places where it has a more or less permanent location." Id.

The sufficiency of the connection is judged on a case by case basis. Id. Courts have found the needed permanency in a place where the property is regularly kept and where the property is used consistently and continually rather than spasmodically and temporarily. Id. In Mesa Leasing, the court found that the property, the Spirit of Ethan Allen II tour boat, had a sufficient tax situs for Burlington to tax it based on it operating solely out of Burlington, having all of its income from its commercial operations being derived from its contacts with Burlington, and its consistent and continuous contact with Burlington for 6 months out of the year during which the owners benefitted from city services and protection. Id. The court noted that when business personal property has more than one tax situs, apportionment may be appropriate. Id. at 97.

The court observed that there arguably was also a sufficient tax situs for the property in Shelburne, where it was stored and maintained for the other 6 months. Id. at 97-98. However, the court did not rule on apportionment because that issue was not before it, reasoning that the case did not involve a dispute between jurisdictions, the owner did not argue for apportionment, and that apportionment was not required by statute. Id. at 98.

Please note that there is also support for the proposition that the owner of tangible personal property which is permanently located within the taxing jurisdiction on the tax assessment day may be liable for the taxes although the property is subsequently moved to a new permanent location outside the taxing jurisdiction and is at all times during the tax year for which the taxes were assessed permanently located outside the taxing jurisdiction. Situs of tangible personal property for purposes of property taxation, 2 A.L.R.4th 432, § 2b (citing Bayonne v International Nickel Co. (1968) 104 NJ Super 45, 248 A2d 547, affd without op 54 NJ 94, 253 A2d 545, app dismd 396 US 111, 24 L Ed 304, 90 S Ct 396).

You have noted that the property was only situated in Burlington for one month. You did not specifically state but it is assumed that the property was situated in Burlington as of April 1. It is my opinion on these facts and assumptions that the taxation of the property is lawful.

Whether or not it is just and prudent to tax for the entire year is another question. It is a policy consideration that should take into account that there is also the risk that a court would find that the connection with the city is insufficient because the property has only been in the city for one month of the tax year. There is a sense of unfairness on the face of these facts. The alternative to full taxation is to abate based on an apportionment principle, taxing only for the time the property was in the city. I believe it is in the Board of Tax Abatement's discretion to abate 11/12s of the year's taxes on the basis of manifest injustice because the property was not situated in the city for 11/12s of the tax year.

John Vickery

From:	John Vickery
Sent:	Thursday, December 06, 2012 9:59 AM
To:	Jeffrey A. Herwood; Kranichfeld, Bram; 'Paul Decelles'; Vince Brennan
Cc:	Kenneth Nosek; 'Joan Shannon'
Subject:	FW: Hall Communications Opinion
Attachments:	Taxation of business personal property if business leaves the city during tax year.doc.pdf

Tax Abatement subcommittee,
Attached is a legal opinion from Gene Bergman, Sr. Assistant City Attorney as it relates to Hall Communications request for tax abatement.

Hall Communication moved out of Burlington on August 1, 2012, which is one month into the fiscal year beginning July 1st. Hall Communication has asked the Tax Abatement board for abatement because they moved out of Burlington early in the tax year.

Mr. Bergman is of the opinion that the city is authorized to tax the business personal property. However, full taxation may prompt a due process challenge which could be successful.

Mesa Leasing had property in Burlington only 6 months of the year. In 1995 the courts sided with Mesa Leasing Ltd's business personal property valuation appeal based on a proration of the year.

Mr. Bergman states, "A court challenge may find that the connection with the city is insufficient because the property has only been in the city for one month of the tax year. There is a sense of unfairness on the face of these facts. The alternative to full taxation is to abate based on an apportionment principal, taxing only for the time the property was in the city. I believe it is in the Board of Tax Abatement's discretion to abate 11/12s of the year's taxes on the basis of manifest injustice because the property was not situated in the city for 11/12s of the tax year."

I would like the subcommittee to review this request. The subcommittee should be prepared to make a recommendation to the Board of Tax Abatement meeting on December 17th.

The Tax Abatement packets will be delivered on Friday.

John Vickery, City Assessor
City of Burlington
City Hall - RM 17
149 Church Street
Burlington Vermont 05401
P: 802.865.7112
www.burlingtonvt.gov/assessor
F: 802.865.7116

From: Eugene Bergman
Sent: Wednesday, December 05, 2012 5:24 PM
To: John Vickery; Jeffrey A. Herwood

City of Burlington Vermont

OFFICE OF THE CLERK/TREASURER

City of Burlington
City Hall, Room 20, 149 Church Street, Burlington, VT 05401 Voice (802) 865-7000
Fax (802) 865-7014
TTY (802) 865-7142

HALL COMMUNICATIONS INC
PO BOX 4489
BURLINGTON, VT., 05406-4489

August 31, 2012

REMINDER

RE: Parcel ID: PPP237140- Location:

Dear Property Owner:
Our records show that the following amounts are outstanding for your **Fiscal Year 2013** taxes. You may have mailed your payment late or forgotten to send it.

Taxes:	285.47
Interest:	14.27
Total:	**299.74**

This is a reminder that you may avoid further interest if your payment is received in the Clerk Treasurer Office by September 12, 2012 or postmarked by the US Post Office by September 12, 2012.

The amount listed above refers to your fy2013 taxes only. **It does not include any amount owed from prior years, if applicable.**

If you have any questions regarding your tax account, please call Jeff Herwood at 865-7018. Please reference your 10 digit property tax account number, name and telephone number.

If you have already mailed your payment, please call to confirm whether we have received it.

Sincerely,
Scott Schrader
Assistant Chief Administrative Officer

Detach and return with payment

Total Due: 299.74 Location:

Parcel ID: PPP237140- Name: HALL COMMUNICATIONS INC

City of Burlington *Personal Property*

10/03/2012

Account#: 237140 255 SOUTH CHAMPLAIN S' Identification #: 237140 Penalty %: 0.00 Federal ID#: Tax Rate: 7.28

Business Type:	Inspection Date:	Inspected By:	Inspection Result:	Tax Code:	Territory:	Parcel ID#: 049-2-030-000	Tax Year: 2013
RAD-TV				502		Year Added: 0	Posted to Real Estate: No

Business Name: HALL COMMUNICATIONS INC
Location: 255 SOUTH CHAMPLAIN ST Unit#:
DBA: WIZN
City: BURLINGTON
Phone#:
Contact Phone: 658 1230
Contact Name: DAN DUBONNET

Owner Name:
Mailing Address: PO BOX 4489
2nd Address:
City: BURLINGTON
State: VT
Zip: 05406-4489
Country:

Notes:
Letter from Dan Dubonnet stating the business is moving to Winooski August 1st 2012.

District
B
SN

Valuation Information

GroupCode	Lines	Orig Cost	Existing Val	Growth Val	Total Val
Business Equipment	2	$127,135	$90,580	$0	$90,580
Computer Equipment	2	$63,775	$18,150	$0	$18,150
Furnishings + Fixtures	1	$35,225	$24,310	$0	$24,310
Totals:		$226,135	$133,040	$0	$133,040

Prior Values

Year	Code	List Rt'd		OrigCost	Value
2012	502	2/28/2011	1	$226,135	$146,620
2011	501	3/29/2010	1	$226,135	$164,540
2010	501			$226,135	$164,540
2009	501	2/18/2009	1	$226,135	$180,230
2008	501	2/29/2008	1	$226,135	$186,260
2007	501	6/6/2007	12	$176,325	$152,250
2006	501				$206,440
2005	501	4/22/2005	1	$179,504	$179,510
2004	501			$163,185	$163,190
2003	501			$148,350	$148,400

Account Status: Closed
Incl. In Value: N
Exempt: N
Edit Code: 0
Edit Code Desc: Default
List Returned: Yes
List Returned Date: 4/2/2012
Date Last Activity: 7/13/2012
Activity By: apro
SQ Footage: 0

Asset Detail

#	Grp.	Asset Type	Asset Description	Comment/ SubDescription	Incl Val	Qty	New Year	Srce	Qual	Cond	Dep Schd	Age	AssocAcct	Orig Cost	Factor	Qual Factor	RCN	Dep%	Other Dep%	Current Value	St.
1	CE	CE	Computer Equipment		Y	1	2006	FOL	AVG	AVG	CE	6		$46,705		1.00	$0	71		$13,430	E
2	FF	FF	Furnishings + Fixtures		Y	1	2006	FOL	AVG	AVG	FF	6		$35,225		1.00	$0	31		$24,310	E
3	BE	BE	Business Equipment		Y	1	2006	FOL	AVG	AVG	BE	6		$92,980		1.00	$0	31		$64,160	E
4	CE	CE	Computer Equipment		Y	1	2007	FOL	AVG	AVG	CE	5		$17,070		1.00	$0	72		$4,720	E
5	BE	BE	Business Equipment		Y	1	2007	FOL	AVG	AVG	BE	5		$34,155		1.00	$0	23		$26,420	E

Total: **$133,040**

AYABLE TO:
MAIL TO:

CITY OF BURLINGTON
149 CHURCH STREET
BURLINGTON VERMONT 05401
802 - 865 - 7000

This is the only bill you will receive. Please forward to new owner if property is sold.

TAX BILL

Location:

PARCEL ID	BILL DATE	TAX YEAR
P237140.	07/03/2012	2012-2013

3008992

WNER
HALL COMMUNICATIONS INC
DAN DUBONNET
PO BOX 4489
BURLINGTON VT 05406-4489

HOUSESITE TAX INFORMATION

RETAIN FOR INCOME TAX PURPOSES

ASSESSED VALUE		HOMESTEAD	NON RESIDENTIAL
RSONAL PROPERTY	133,040		
TAL TAXABLE VALUE	133,040		
AND LIST VALUES	1,330.40		

TAX RATE NAME	TAX RATE x GRANDLIST =	TAXES
MUNICIPAL	0.7153 x1,330.40=	951.61
120% COMMERCIAL		190.27

RECEIVED
2012 OCT P 4: 46
BURLINGTON CLERK
TREASURER'S OFFICE

ST PAYMENT	2ND PAYMENT	3RD PAYMENT	4TH PAYMENT
08/12/2012	11/12/2012	03/12/2013	06/12/2013
285.47	285.47	285.47	285.47

TOTAL TAX	1,141.88
STATE PAYMENTS	0.00
NET TAX DUE	1141.88

DETACH THE STUB BELOW AND RETURN WITH YOUR PAYMENT

ITY OF BURLINGTON
AX YEAR 2012-2013

1ST PAYMENT DUE	
08/12/2012	
OWNER NAME	
LL COMMUNICATIONS INC	
PARCEL ID	
237140.	
OUNT DUE	285.47
UNT ID	

112109781

CITY OF BURLINGTON
TAX YEAR 2012-2013

2ND PAYMENT DUE	
11/12/2012	
OWNER NAME	
HALL COMMUNICATIONS INC	
PARCEL ID	
PPP237140.	
AMOUNT DUE	285.47
AMOUNT PAID	

112109782

CITY OF BURLINGTON
TAX YEAR 2012-2013

3RD PAYMENT DUE	
03/12/2013	
OWNER NAME	
HALL COMMUNICATIONS INC	
PARCEL ID	
PPP237140.	
AMOUNT DUE	285.47
AMOUNT PAID	

112109783

CITY OF BURLINGTON
TAX YEAR 2012-2013

4TH PAYMENT DUE	
06/12/2013	
OWNER NAME	
HALL COMMUNICATIONS INC	
PARCEL ID	
PPP237140.	
AMOUNT DUE	285.47
AMOUNT PAID	

112109784

TAX ABATEMENT SUB-COMMITTEE

IN CARE OF THE OFFICE OF THE ASSESSOR

City of Burlington, Vermont
City Hall, Room 17, 149 Church Street, Burlington, VT 05401
WEBSITE: www.burlingtonvt.gov/assessor
Voice (802) 865-7114
Fax (802) 865-7116

3/11/2013

City of Burlington
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: ID 999-#-###-###
LOCATION: Unknown
AMOUNT REQUESTED: $16,872.25

AMOUNT RECOMMENDED FOR ABATEMENT: 16872.25
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Kranichfeld made a motion to grant abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Parcel ID's are not valid and not in use making tax collection uncollectable and illegal to collect on unidentified property.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

INVALID PARCEL IDs OF UNIDENTIFIED PROPERTIES

Parcel ID#	FY	Name	Old Account Number	Map Lot Number	Total Tax Due	Total Interest	Total Penalty& Warrant	Grand Total	
999-1-991-003	1991	PEARL STREET ASSOC	162460	19-0368900600	25.39	65.27		90.66	Map Lot Numbers not valid
999-1-991-004	1991	PEARL STREET ASSOC	162475	19-0368900700	25.39	65.27		90.66	Map Lot Numbers not valid
999-1-991-005	1991	PEARL STREET ASSOC	162490	19-0368900800	25.39	65.27		90.66	Map Lot Numbers not valid
999-1-093-004	1993	PEARL STREET ASSOC	162460	00-0480063000 c-1	56.44	131.80	0	188.24	Map Lot Numbers not valid
999-1-993-005	1993	PEARL STREET ASSOC	162475	00-04800640000 c-2	56.44	131.80	0	188.24	Map Lot Numbers not valid
999-1-993-006	1993	PEARL STREET ASSOC	162490	00-0480065000 c-3	56.44	131.80	0	188.24	Map Lot Numbers not valid
999-1-986-001	1986	FRED BACON EST	020157	39-0020031100	30.99	98.55	0	129.54	Map Lot Numbers not valid
999-1-987-001	1987	BACON, FRED EST	020157	39-0020031100	32.98	100.93	0	133.91	Map Lot Numbers not valid
999-1-986-003	1986	ELMER DAVIS EST	055170	39-00010111200	109.98	349.75	0	459.73	Map Lot Numbers not valid
999-1-987-003	1987	ELEMERE DAVIS EST	055170	39-00010111200	11.64	35.84	0	47.48	Map Lot Numbers not valid
999-1-988-003	1988	ELMERE DAVIS EST	055170	39-00010111200	12.64	37.38	0	50.02	Map Lot Numbers not valid
999-1-988-001	1988	453 PINE STREET ASSOC	060793	39-0000530100	842.82	2,478.01		3320.83	Map Lot Numbers not valid
999-1-986-004	1986	JOHN HARDY, ET AL EST	082070	00-0244039000	113.09	359.57		472.66	Map Lot Number not valid
999-1-987-004	1987	JOHN HARDY, ET AL EST	082070	00-0244039000	120.48	368.37		488.85	Map Lot Number not valid
999-1-988-004	1988	JOHN HARDY, ET AL EST	082070	00-0244039000	131.58	387.10		518.68	Map Lot Number not valid
999-1-989-002	1989	JOHN HARDY, ET AL EST	082070	00-0244039000	134.65	379.93		514.58	Map Lot Number not valid
999-1-990-002	1990	JOHN HARDY ET AL EST	082070	00-0244039000	137.14	370.19		507.33	Map Lot Number not valid
999-1-991-002	1991	JOHN HARDY ET AL EST	082070	00-0244039000	142.06	366.48		508.54	Map Lot Number not valid
999-1-992-002	1992	JOHN HARDY ET AL EST	802070	00-0244039000	146.82	361.29		508.11	Map Lot Number not valid
999-1-993-003	1993	JOHN HARDY, ET AL EST	082070	00-0244039000	156.26	365.49		521.75	Map Lot Number not valid
999-1-994-003	1994	HARDY, JOHN ET AL EST	082070	00-0244039000	163.80	363.76		527.56	Map Lot Number not valid
999-1-986-002	1986	BURLINGTON DEVELOPMENT (	028106	029-3-054-000	111.08	353.18		464.26	Pump Station now owned by DPW
999-1-987-002	1987	BURL DEVELOPMENT COMM	028106	029-3-054-000	87.67	268.47		356.14	Pump Station now owned by DPW
999-1-988-002	1988	BURLINGTON DEVELOPMENT (	028106	029-3-054-000	129.24	379.81		509.05	Pump Station now owned by DPW
999-1-989-001	1989	BURLINGTON DEVELOPMENT (	028106	029-3-054-000	132.23	372.74		504.97	Pump Station now owned by DPW
999-1-990-001	1990	BURLINGTON DEVELOPMENT (	028106	029-3-054-000	134.68	363.83		498.51	Pump Station now owned by DPW
999-1-991-001	1991	BURLINGTON DEVELOPMENT (	028106	029-3-054-000	139.51	360.24		499.75	Pump Station now owned by DPW
999-1-992-001	1992	BURL DEVELOPMENT CO	028106	029-3-054-000	144.22	354.64		498.86	Pump Station now owned by DPW
999-1-993-001	1993	BURLINGTON DEVELOPMENT (	028106	029-3-054-000	153.50	359.50		513	Pump Station now owned by DPW
999-1-994-002	1994	BURLINGTON DEVELOPMENT '	028106	029-3-054-000					Pump Station now owned by DPW
999-1-993-002	1993	FAGAN	060046	00-0890060000	612.94	1,434.32		2047.26	Map Lot Number not valid
999-1-994-001	1994	BEVINS, LARRY	023419	024-1-187-000	375.29	832.97		1208.26	Map Lot Number not valid
999-1-994-004	1994	MARTELL, DONALD	133358	00-0292225000	70.20	155.72		225.92	Map Lot Number not Valid
					4,622.98	12,249.27	0.00	16,872.25	

City of Burlington
Vermont

OFFICE OF THE CLERK/TREASURER

City of Burlington
City Hall, Room 20, 149 Church Street, Burlington, VT 05401 **Voice (802) 865-7000**
Fax (802) 865-7014
TTY (802) 865-7142

To: The Board of Abatement Sub-Committee

From: Paul R. Sisson, Interim Chief Administrative Officer

Date: February 19, 2013

Subject: Abatement of Uncollectible Property Accounts

The Clerk Treasurer Office has identified properties that have been deemed uncollectible and request to have abated.

The attached list was compiled with consultation and help from the City Assessor Office and when necessary, the City Attorney Office.

The first set of accounts, dating from 1986 through 1995, are without "valid plot numbers" and were assigned "999" prefixes, which are unlike any of the City Assessor regular account numbers. Additionally, their Map Lot numbers are unassociated with any Burlington plots. The next set of abatement requests consist of City owned properties, a closed parcel and an error and omission from 2004 whose penalty and interest should be abated. The next section is Mobile homes; working with the mobile park owner, we identified parcels whose originally taxed home was taken off the lot, a new home and parcel number assigned; therefore the tax, penalty and interest should be abated. The final section contains businesses that are closed, have no assets in Burlington and are uncollectible.

The Clerk Treasurer Office requests the abatement of taxes (39,298.30) and penalty/interest (57,079.88) totaling $96,378.18 plus any further accruing interest.

Thank you.

City of Burlington
Vermont

TAX ABATEMENT SUB-COMMITTEE
IN CARE OF THE OFFICE OF THE ASSESSOR
City of Burlington, Vermont

City Hall, Room 17, 149 Church Street, Burlington, VT 05401
WEBSITE: www.burlingtonvt.gov/assessor Voice (802) 865-7114
Fax (802) 865-7116

3/11/2013

City of Burlington
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 999-9-999-111
LOCATION: DSL.NET
AMOUNT REQUESTED: $4,316.28

AMOUNT RECOMMENDED FOR ABATEMENT: 4316.28
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Kranichfeld made a motion to grant abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Assessor error. Committee finds that it is illegal for the City to tax. Property is subject to state phone tax but exempt from local municipal tax.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

TAX ABATEMENT SUB-COMMITTEE

IN CARE OF THE OFFICE OF THE ASSESSOR

City of Burlington, Vermont
City Hall, Room 17, 149 Church Street, Burlington, VT 05401
WEBSITE: www.burlingtonvt.gov/assessor
Voice (802) 865-7114
Fax (802) 865-7116

3/11/2013

Farrell, Molly
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 045-1-144-000
LOCATION: 48 Pomeroy St.
AMOUNT REQUESTED: $5,497.15

AMOUNT RECOMMENDED FOR ABATEMENT: 5497.15
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Kranichfeld made a motion to grant abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Administrative error. Committee finds that it is illegal to collect tax due to a duplicate account error.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

City of Burlington Vermont

TAX ABATEMENT SUB-COMMITTEE
IN CARE OF THE OFFICE OF THE ASSESSOR
City of Burlington, Vermont

City Hall, Room 17, 149 Church Street, Burlington, VT 05401
WEBSITE: www.burlingtonvt.gov/assessor Voice (802) 865-7114
Fax (802) 865-7116

3/11/2013

Tri C Tool and Die
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: PPP206075
LOCATION: 228 Elmwood Av.
AMOUNT REQUESTED: $10,636.49

AMOUNT RECOMMENDED FOR ABATEMENT: 10636.49
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Kranichfeld made a motion to grant abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Committee finds that tax would be uncollectable because businesses closed over 3 years ago and assets have been removed from site. Owner passed away and no lien was placed on assets.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

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Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

TAX ABATEMENT SUB-COMMITTEE
IN CARE OF THE OFFICE OF THE ASSESSOR
City of Burlington, Vermont

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3/11/2013

Trahan, Bruno
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 049-1-063-000
LOCATION: 63 King St.
AMOUNT REQUESTED: $1,701.13

AMOUNT RECOMMENDED FOR ABATEMENT: 1701.13
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Kranichfeld made a motion to grant abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Committee finds that it is manifestly unjust to collect tax when taxes were collected in the past. Found that source documents do not show unpaid taxes.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

City of Burlington
Vermont

TAX ABATEMENT SUB-COMMITTEE

IN CARE OF THE OFFICE OF THE ASSESSOR

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Fax (802) 865-7116

3/11/2013

Larkin, John P.
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 999-1-995-001
LOCATION: unknown
AMOUNT REQUESTED: $754.34

AMOUNT RECOMMENDED FOR ABATEMENT: 754.34
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Kranichfeld made a motion to grant abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Committee finds that it is manifestly unjust to collect tax when taxes were collected in the past. Source documents show that taxes were paid but not entered into the system.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

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If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

City of Burlington
Vermont

TAX ABATEMENT SUB-COMMITTEE

IN CARE OF THE OFFICE OF THE ASSESSOR

City of Burlington, Vermont
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3/11/2013

City of Burlington
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 044-2-031-000 040-2-112-000 043-3-208-000
LOCATION: 22 Sherman St., 287 No. Winooski Av., 300 Lake St.
AMOUNT REQUESTED: $9,617.47

AMOUNT RECOMMENDED FOR ABATEMENT: 9617.47
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Kranichfeld made a motion to grant abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Committee finds that it is illegal to tax City owned tax exempt property.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

TAX ABATEMENT SUB-COMMITTEE
IN CARE OF THE OFFICE OF THE ASSESSOR
City of Burlington, Vermont

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3/11/2013

City of Burlington
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 029-2-052-###
LOCATION: Unknown. Formerly in Farrington's Mobile Home Park
AMOUNT REQUESTED: $30,188.45

AMOUNT RECOMMENDED FOR ABATEMENT: 30188.45
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Kranichfeld made a motion to grant abatement, Brennan 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Mobile Homes were removed over 6 years ago and can not be found. Committee deems the taxes, penalties and interest as uncollectable.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

OTHER DELINQUENT TAXES

Parcel ID#	FY	Name		Location	Total Tax Due	Total Interest	Total Penalty& Warrant	Grand Total	
999-9-999-111	2005	DSL.NET, DSL.NET			2,094.04	2,053.72	168.52	4,316.28	2004 E&O, need to abate interest.
045-1-144-000	1995-2004	Farrell, Molly		48 Pomeroy	2,335.75	2,982.08	179.32	5,497.15	Parcel was split and this number should have been closed. Abate due to administrative error.
PPP206075	1996-2012	Tri C Tool & Die		228 Elmwood Ave.	5,339.32	4,833.35	463.82	10,636.49	Closed Business
049-1-063-000	1995	Trahan, Bruno		63 King St.	541.7	1,159.43		1,701.13	Source docs do not show unpaid taxes, p&i.
999-1-995-001	1995	LARKIN, JOHN P	122927	045-2-034-303	243.42	510.92		754.34	Paid, Recorded in Source Docs, not inputted in System.
044-2-031-000	1996	CITY TREASURER,		22 Sherman St.	705.72	1,433.68	57.46	2,196.86	City Owned.
044-2-031-000	1998	CITY TREASURER,		22 Sherman St.	161.96	289.96	13.96	465.88	City Owned.
044-2-031-000	1999	CITY TREASURER,		22 Sherman St.	161.96	270.76	13.96	446.68	City Owned.
040-2-112-000	1995	CITY DPW PARKS REC DEPT,		287 No. Winooski Ave.	771.49	1,619.83		2,391.32	City Owned.
040-2-112-000	1996	CITY DPW PARKS REC DEPT,		287 No. Winooski Ave.	723.36	1,484.03	58.87	2,266.26	City Owned.
043-3-208-000	2000	CITY TREASURER,		300 Lake St.	233.76	359.15	19.70	612.61	City Owned.
043-3-208-000	2001	CITY TREASURER,		300 Lake St.	489.72	707.96	40.18	1,237.86	City Owned.
					3247.97	6165.37	204.13	9617.47	

MOBILE HOMES WHICH HAVE BEEN REMOVED FROM BURLINGTON

029-2-052-052	1995-2001	Lefebvre/Raymond	57 Ave B.	4,263.51	7,634.70	298.40	12,196.61	This trailer was pulled out years ago new trailer installed by new owner in 2002. Abate all Tax, P & I.
029-2-052-046	1995	Leavitt, Mark T.	51 Avenue B	429.74	902.61	0	1332.35	Old Mobile Home pulled out years ago this parcel # closed and new # assigned. to 51 Avenue B. Abate all Tax, P & I.
029-2-052-029	1995-2003	Ogden, Carol	34 Avenue B	1641.5	2628.94	128.74	4399.18	This MH disposed of years ago, this lot assigned new Parcel#. Abate all Tax, P & I.
029-2-052-019	2005	Martin, Carol	19 Avenue B	46.2	6.9	10.6	63.7	Empty lot
029-2-052-052	1996-2001	RAYMOND, MELVIN F.	57 Ave B	4,263.51	7634.7	298.4	12,196.61	Roy Collette new MH owner, pulled this old trailer out and put new one in years ago. At that time a new parcel# assigned to this plot.
				10,644.46	18,807.85	736.14	30,188.45	

OFFICE OF THE CLERK/TREASURER

City of Burlington
City Hall, Room 20, 149 Church Street, Burlington, VT 05401
Voice (802) 865-7000
Fax (802) 865-7014
TTY (802) 865-7142

To: The Board of Abatement Sub-Committee

From: Paul R. Sisson, Interim Chief Administrative Officer

Date: February 19, 2013

Subject: Abatement of Uncollectible Property Accounts

The Clerk Treasurer Office has identified properties that have been deemed uncollectible and request to have abated.

The attached list was compiled with consultation and help from the City Assessor Office and when necessary, the City Attorney Office.

The first set of accounts, dating from 1986 through 1995, are without "valid plot numbers" and were assigned "999" prefixes, which are unlike any of the City Assessor regular account numbers. Additionally, their Map Lot numbers are unassociated with any Burlington plots. The next set of abatement requests consist of City owned properties, a closed parcel and an error and omission from 2004 whose penalty and interest should be abated. The next section is Mobile homes; working with the mobile park owner, we identified parcels whose originally taxed home was taken off the lot, a new home and parcel number assigned; therefore the tax, penalty and interest should be abated. The final section contains businesses that are closed, have no assets in Burlington and are uncollectible.

The Clerk Treasurer Office requests the abatement of taxes (33,668.82) and penalty/interest (55,393.81) totaling $89,062.63 plus any further accruing interest.

Thank you.

TAX ABATEMENT SUB-COMMITTEE

IN CARE OF THE OFFICE OF THE ASSESSOR

City of Burlington, Vermont
City Hall, Room 17, 149 Church Street, Burlington, VT 05401
WEBSITE: www.burlingtonvt.gov/assessor
Voice (802) 865-7114
Fax (802) 865-7116

3/11/2013

City of Burlington
City Treasurer's Office
149 Church Street
Burlington, VT 05401

RE: Sub-committee of the Board of Tax Abatement will make the following recommendation to the Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: PPP######
LOCATION: Unknown. Formally in Burlington.
AMOUNT REQUESTED: $9,137.20

AMOUNT RECOMMENDED FOR ABATEMENT: 9137.2
SUBCOMMITTEE RECOMMENDATION: 2 to 0 vote to grant abatement request.
MOTION MADE: Brennan made a motion to grant abatement, Kranichfeld 2nd the motion. Decelles was absent.
REASON FOR RECOMMENDATION: Committee finds that businesses closed and assets have been removed therefore taxes are uncollectable. A few accounts are duplicates so it would be illegal to collect taxes.

Dear Burlington City Council,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 18, 2013**. The Board typically bases their decision on the sub-committee's recommendation from the meetings held on February 19, 2013. You have the right to testify before the Board of Tax Abatement. The Hearing will be held in Burlington High School Auditorium, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

John Vickery

John Vickery, City Assessor

For the Sub-Board of Tax Abatement

BOARD OF ABATEMENT MEETING, MARCH 18, 2013
ADDITIONS TO PREVIOUS LIST

Parcel#	Fy	Name 1		Total Tax [	Total Interest	Total Penalty	Warrant Fee	Grant Total
PPP256368-	2005	POPULAR LEASING USA	Closed, uncollectibe;	113.12	173.29	0	15.04	301.45
PPP015810-	2003	AMPERSAND	Closed, uncollectibe;	248.36	39.84	0	0	288.2
PPP028788-	1996-2000	BUSHEY AUTO SALES	Closed, uncollectibe;	136.72	244.56	0	15.94	397.22
PPP256336-	2005	CHRISTIAN BROWN DESIGN	Closed, uncollectibe;	25.28	25.47	0	3.02	53.77
PPP040352-	2002	DAILY NEWS	Closed, uncollectibe;	25.52	32.72	0	3.04	61.28
PPP057638-	2004	EPIC MULTIMEDIA INC	Closed, uncollectibe;	468.8	527.83	0	38.5	1,035.13
PPP124339-	1998-1999	LAWRENCE RIBBECKE STUDIOS	Adminstrative error	64.19	107.07	0	2.98	174.24
PPP124478-	2004	LEPETIT MAGASIN	Closed, uncollectibe;	68.64	76.79	0	6.49	151.92
PPP256369-	2005	METALWORKS	Closed, uncollectibe;	149.16	147.59	0	12.93	309.68
PPP256591-	2010	NATIVE ROOTS NUTRITION	Closed, uncollectibe;	304.76	127.72	24.4	1	457.88
PPP156260-	2001	ORR'S HALLMARK SHOP	Closed, uncollectibe;	41.03	58.22	0	4.28	103.53
PPP256628-	2010	PEARL ST LAUNDRY MAT	Duplicate account, Adminstrative Error	84.84	31.44	6.79	1	124.07
PPP024707-	2001-2002	S B FITNESS INC	Closed, uncollectibe;	542.13	333.63	0	0	875.76
PPP183120-	2002	RI-RA'S IRISH PUB	Duplicate account, Adminstrative Error	1,336.38	1,830.38	0	0	3,166.76
PPP047176-	2006	2 MUCH MEDIA	Closed, uncollectibe;	15.26	13.18	0.62	2.22	31.28
PPP256277-	2005	ALICE D OUTWATER PHD	Closed, uncollectibe;	32.26	31.58	0	3.58	67.42
PPP015650-	2004	AMERITECH CREDIT CORPORATION	Closed, uncollectibe;	163.35	180.63	0	14.07	358.05
PPP080871-	2004	HANDYMAN BUILDING & REMODLING	Closed, uncollectibe;	27.42	27.33	0	0	54.75
PPP256214-	2005	HOT TOPIC #394	Closed, uncollectibe;	82.48	87.01	0	7.6	177.09
PPP123465-	2004	LAURA ASHLEY INC	Closed, uncollectibe;	131.4	148.71	0	11.51	291.62
PPP256442-	2008	LIDS	Closed, uncollectibe;	4.36	0.96	0	1	6.32
PPP132648-	2004	MANAGEMENT RECRUITERS OF BURI	Closed, uncollectibe;	101.8	113.11	0	9.14	224.05
PPP140280-	2004	NAN PATRICK INC-	Closed, uncollectibe;	56.82	61.48	0	5.55	123.85
PPP256131-	2005	TRILLIUM INTERIORS	Closed, uncollectibe;	20.06	19.41	0	2.6	42.07
PPP233960-	2003	WHISTLING MAN SCHOONER COMPAI	Closed, uncollectibe;	53.28	64.39	0	5.26	122.93
PPP237603-	2003	WOODBURYS WOODEN WARE	Closed, uncollectibe;	16.15	19.15	0	2.29	37.59
PPP256314-	2005	WOODWARD AND KELLEY PLLC	Closed, uncollectibe;	47.34	47.16	0	4.79	99.29
				4,360.91	4,570.65	31.81	173.83	9,137.20

City of Burlington Vermont

OFFICE OF THE CLERK/TREASURER

City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401 **Voice (802) 865-7000**
Fax (802) 865-7014
TTY (802) 865-7142

To: The Board of Abatement Sub-Committee

From: Paul R. Sisson, Interim Chief Administrative Officer

Date: February 19, 2013

Subject: Abatement of Uncollectible Property Accounts

The Clerk Treasurer Office has identified properties that have been deemed uncollectible and request to have abated.

The attached list was compiled with consultation and help from the City Assessor Office and when necessary, the City Attorney Office.

The first set of accounts, dating from 1986 through 1995, are without "valid plot numbers" and were assigned "999" prefixes, which are unlike any of the City Assessor regular account numbers. Additionally, their Map Lot numbers are unassociated with any Burlington plots. The next set of abatement requests consist of City owned properties, a closed parcel and an error and omission from 2004 whose penalty and interest should be abated. The next section is Mobile homes; working with the mobile park owner, we identified parcels whose originally taxed home was taken off the lot, a new home and parcel number assigned; therefore the tax, penalty and interest should be abated. The final section contains businesses that are closed, have no assets in Burlington and are uncollectible.

The Clerk Treasurer Office requests the abatement of taxes (39,298.30) and penalty/interest (57,079.88) totaling $96,378.18 plus any further accruing interest.

Thank you.