



**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](http://www.burlingtonvt.gov/assessor)

Voice (802) 865-7114

Fax (802) 865-7116

9/11/2013

Michael F. McGarghan, Jr.  
111 Birch Court  
Burlington, VT 05408

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

PARCEL ID: 024-4-133-000  
LOCATION: 111 Birch Ct  
AMOUNT REQUESTED: \$10.7

AMOUNT RECOMMENDED FOR ABATEMENT: \$0

COMMITTEE'S RECOMMENDATION: Deny the request the penalty for late payment is just, legal and collectable.

MOTION MADE: Hartnett motion to deny request. Brennan 2nd the motion. Mason recused himself.

COMMITTEE'S REASONS: Owner made the tax installment late. Owner was not aware that the City Hall closes at 4:30 p.m. on tax day. This is a change of time which was 7 p.m. The change was advertised. The deadline time changed 1 year ago.

Dear Michael F. McGarghan, Jr.,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, October 7, 2013**. The Board typically bases their decision on the committee's recommendation from the meetings held on September 4, 2013. You have the right to testify before the Board of Tax Abatement. The hearing will be held at **Contois Auditorium in Burlington City Hall**, 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,

  
Kenneth Nosek, Associate Assessor  
For the Tax Abatement Committee

# 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](http://www.burlingtonvt.gov/CT/PropertyTax/Abatement)

Submit to: Attention: Lori, Burlington City Hall, 2<sup>nd</sup> Floor—Room 20, 149 Church Street, Burlington, VT 05401

Date of this Request: June 19, 2013

JUN 24 2013

Name, Property Owner on Grand List: Michael F. McGarghan Jr

CITY OF BURLINGTON, VERMONT  
ASSESSOR'S OFFICE

Name, Applicant: same

(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: n/a

Executor/Administrator of Estate: n/a

Mailing Address: 111 Birch Court

City, State, Zip code: Burlington, Vermont 05408-1919

Applicant's Email and Phone #: michael.mcgarhan@gmail.com (802) 233-1238

Location of Property: 111 Birch Court extension

Parcel ID Number (000-0-000-000): 024-4-133-000 or,

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

Dollar amount you are requesting abated: \$ 10.70

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.

On June 12th, 2013 I sent my daughter to the City hall to pay the taxes after 5:00 pm and she was unable as the doors were locked.

As we have always paid on tax day, after work, and upto 7:00pm, we were not aware of the City's new hours of not being open on tax day until 7:00 PM any longer

as this change was never communicated to us in writing. We placed the check in an envelope and it was post marked the 12th of June. As we understood

from the City's CAA delegate, they defend that notice was posted in the Burlington Free Press almost a year ago regarding this change in hours / policy. I protest that it

is unfair and unreasonable to expect that I pay a subscription to a newspaper and read that publication to read a notice they could have mailed to me in my tax bill, or other city utility bill.

Signature

Michael F. McGarghan Jr

Date June 19, 2013

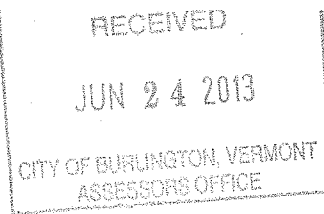
Space below is saved for Board notes:

Date received:

RECEIVED  
2013 JUN 21 P 12:43  
BURLINGTON CLERK  
TREASURER'S OFFICE

City of Burlington

Board of Abatement



June 19, 2013

I am following up with my Tax Abatement Request form, and this letter to make clear my intention of my protest I am making regarding the penalty fee I was charged and the current policy for communications of information to city property tax payers/owners.

On June 12th, 2013 I sent my daughter to the City hall to pay the taxes just after 5:00 pm and she was unable as the doors were locked. As we have almost always paid on tax day, after work, and up to 7:00pm, we were not aware of the City's new hours of not being open on tax day until 7:00 PM any longer as this change was never communicated to us in writing. We then placed the check in an envelope that same day and it was post marked the 12th of June. As we understood from the City's CAA delegate, Jeff Herwood on the phone (6/19) the City defended that notice was posted in the Burlington Free Press almost a year ago regarding this change in hours / policy.

I protest that it is not only unfair, but also unreasonable to expect that I pay for a subscription to a newspaper I personally find objectionable and be forced to read that publication to read a notice they could have mailed to me in my tax bill, or other city utility bill. There are many new immigrants that are new property owners that are not readers of that or any other English language paper either.

What about out of state property owners? Do you expect them to buy subscriptions to the local newspaper to know what is going on if you post an announcement there too? Again, if you have a long standing practice of having the City Clerk office open until 7:00 pm on tax day for the last 20 years I have owned this property, and then all the sudden it gets to be a change this year in 2012/2013 not to continue the traditional hours and pattern, it would be a matter of courtesy and respect to property owners and tax payers to notify them of why this practice is no longer being offered and again, why my stamped and post marked envelope was considered late and given a late penalty.

I hereby respectfully request that my application for abatement of penalty fee be approved, and that the City take steps to address communications in the future to ensure that property owners such as myself who will not subscribe to the BFP will also receive official notifications through other channels such as first class mail, inserts in utility bills, or other methods you might explore.

Respectfully,

  
Michael F. McGarghan, Jr., F.I.C.F.

111 Birch Court (024-4-133-000)

Burlington, VT 05408-1919





Michael F McGarghan  
Kelly J McGarghan  
Ph. 802-233-1238  
111 Birch Ct  
Burlington, VT 05408

1152

58-2/116  
4

12 June 2013

Date

Pay to the  
Order of

City of Burlington

\$ 1,069.65

One thousand Sixty nine <sup>65</sup>/<sub>100</sub>

Dollars



Security  
Features  
Details on  
Back

merchants BANK  
Member FDIC

For Parcel 024-4-133-000 - 4th Ave

Michael McGarghan

⑆011600020⑆ ⑈04⑈62486⑈2⑈ 1152

Heald Center

ENCLOSURE

5/17/2013 090700740570 211274120

CITY OF BURLINGTON  
FOR DEPOSIT ONLY  
TREASURER'S OFFICE  
#60155371

BURLINGTON CLERK  
TREASURER'S OFFICE

2013 JUN 21 P 12:43

RECEIVED

RECEIVED

2013 JUN 21 P 12:39

BURLINGTON CLERK  
TREASURER'S OFFICE

Total Due : 10.70      Location: 111 BIRCH CT  
Parcel ID#: 024-4-133-000      Owner: MCGARGHAN MICHAEL F



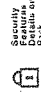
Michael F McGarghan  
Kelly J McGarghan  
Ph. 802-233-1238  
111 Birch Ct  
Burlington, VT 05408

1153

58-2/116  
4

19 June 2013      Date

Pay to the      City of Burlington      \$ 10.70  
Order of      *for*      Dollars



*for*  
merchants  BANK  
Member FDIC

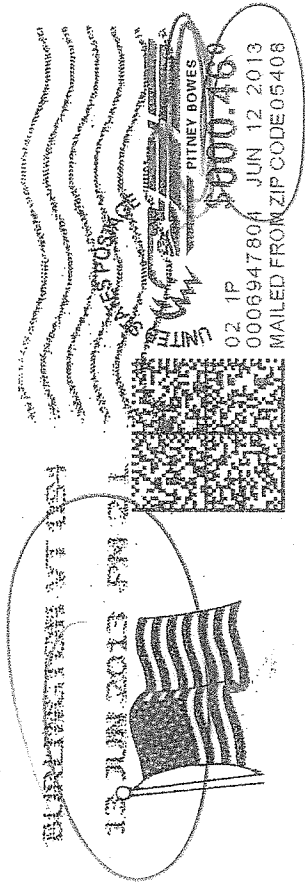
For 024-4-133-000 Parcel 10      *Michael McGarghan*      NP  
10160002012      10160002012      1153

McGarhan  
111 Burch St.  
Burlington, VT 05408

024-4-133.000  
CLP 159375

City of Burlington  
149 Church St.  
Burlington, VT 05408

05401+8471



12:57 pm

Cash Receipts Report  
Parcel C24-4-133-000, With Parcel Detail

Page 1 of 3

Inerwood

Parcel	Year	Name	Date	Deposit	Check #	Receipt	Amount
C24-4-133-000	2008	MCGARGHAN MICHAEL F	07/09/07	0.0	StatePmt		1,027.00
C24-4-133-000	2008	MCGARGHAN MICHAEL F	08/14/07	121308.0	1035	BK	720.20
C24-4-133-000	2008	MCGARGHAN MICHAEL F	11/14/07	129522.0	395	BK	720.20
C24-4-133-000	2008	MCGARGHAN MICHAEL F	03/05/08	129717.0	665	ST	720.20
C24-4-133-000	2009	MCGARGHAN MICHAEL F	07/11/08	0.0	StatePmt		1,277.00
C24-4-133-000	2008	MCGARGHAN MICHAEL F	07/26/08	135150.0	1095	PL	822.03
C24-4-133-000	2009	MCGARGHAN MICHAEL F	07/26/08	135150.0	1095	PL	472.45
C24-4-133-000	2009	MCGARGHAN MICHAEL F	08/13/08	136003.0	1648	JP	57.96
C24-4-133-000	2009	MCGARGHAN MICHAEL F	12/12/08	138669.0	XXXX	PL	556.93
C24-4-133-000	2009	MCGARGHAN MICHAEL F	03/13/09	139601.0	472	PL	530.41
C24-4-133-000	2010	MCGARGHAN MICHAEL F	07/02/09	0.0	StatePmt		413.00
C24-4-133-000	2009	MCGARGHAN MICHAEL F	07/22/09	144217.0	544	SUE	605.66
C24-4-133-000	2010	MCGARGHAN MICHAEL F	08/13/09	140992.0	576	BK	904.64
C24-4-133-000	2010	MCGARGHAN MICHAEL F	02/19/10	145279.0	543	SUE	1,000.00
C24-4-133-000	2011	MCGARGHAN MICHAEL F	07/02/10	0.0	StatePmt		603.43
C24-4-133-000	2010	MCGARGHAN MICHAEL F	07/23/10	133162.0	573	KMD	150.00
C24-4-133-000	2011	MCGARGHAN MICHAEL F	08/13/10	148729.0	692	PL	883.17
C24-4-133-000	2010	MCGARGHAN MICHAEL F	09/13/10	148934.0	709	SUE	1,931.74
C24-4-133-000	2011	MCGARGHAN MICHAEL F	11/15/10	146965.0	721	MLG	883.17
C24-4-133-000	2011	MCGARGHAN MICHAEL F	04/05/11	160075.0	CASH	JP	1,000.00
C24-4-133-000	2012	MCGARGHAN MICHAEL F	07/01/11	0.0	StatePmt		58.00
C24-4-133-000	2011	MCGARGHAN MICHAEL F	08/30/11	160436.0	871	M L	925.00
C24-4-133-000	2011	MCGARGHAN MICHAEL F	12/30/11	153723.0	912	LB	6.37
C24-4-133-000	2012	MCGARGHAN MICHAEL F	12/30/11	153723.0	912	LB	2,222.98
C24-4-133-000	2012	MCGARGHAN MICHAEL F	03/16/12	162350.0	576	PL	1,044.28
C24-4-133-000	2013	MCGARGHAN MICHAEL F	07/09/12	0.0	StatePmt		154.00
C24-4-133-000	2012	MCGARGHAN MICHAEL F	07/13/12	157501.0	1033	KMD	1,169.39
C24-4-133-000	2013	MCGARGHAN MICHAEL F	09/11/12	166899.0	1049	MLG	1,123.14
C24-4-133-000	2013	MCGARGHAN MICHAEL F	11/15/12	168422.0	1066	KMD	1,069.65
C24-4-133-000	2013	MCGARGHAN MICHAEL F	03/12/13	169134.0	1151	LB	1,069.65
C24-4-133-000	2013	MCGARGHAN MICHAEL F	06/17/13	159375.0	1152	KMD	1,069.65

due date or be postmarked on or before the due date. Post dated checks will not be accepted. Please forward this bill to the new owner if sold. Communication with a third party payer is the responsibility of the property owner. If you need a disability accommodation to read this bill, please call 865-7000 or 865-7142 TTY.

**FY 2013 Municipal Tax Rate Breakdown (Total = 71.533 cents)**

Tax Rate Item	Tax Rate	Tax Rate Item	Tax Rate	Tax Rate Item	Tax Rate
General City	\$ 0.23290	Housing Trust	0.00540	CCTA	0.03900
Streets	0.06170	Parks	0.03500	County Tax	0.00500
Police/Fire	0.08070	Highway	0.03120	Retirement	0.16780
Open Space	0.00540	Library Tax	0.00500	Debt Service	0.04623

**Penalties, Interest and Warrant fees issued for Late Payments:** On June 23, 2013 unpaid taxes will become delinquent and a warrant will be issued. Ten days thereafter the warrant will be delivered to the Constable for collection of delinquent amounts, interest and fees associated with the unpaid delinquent taxes, as well as the other charges allowed by law. The Constable is authorized to conduct tax sales to collect delinquent taxes. You may avoid this action by paying all unpaid taxes, including penalties and interest accrued, to the City Clerk/Treasurer's Office, City Hall, 149 Church St., Burlington, VT before the date of delinquency.

**Due Date Table:**

Fees	1st Installment	2nd Installment	3rd Installment	4th Installment	Delinquent Fees Added June 23
Due Date	August 13, 2012	November 12, 2012	March 12, 2013	June 12, 2013	
Interest	1% added on August 14	1% added on November 13	1% added on March 13	1% added on June 13	
Interest	4% additional added August 20	4% additional added Nov.20	4% additional added March 20	4% additional added June 20	
Interest	1% added Sept 13 & each month thereafter	1% added Dec 13 & each month thereafter	1% added April 13 & each month thereafter	1% added July 13 & each month thereafter	
Penalty					8% one time Delinquent Penalty
Warrant Fee					\$1.00 fee on each delinquent account

**State Payments:** Property tax adjustment credits from the State are shown on the face of your bill. These credits have been pro-rated between the four installments. For questions about homestead declarations or property tax adjustments, please call the State of Vermont automated taxpayer information line toll free at 1 (866) 828-2865.

**Automated Tax Payments:** The City provides for automatic bank withdrawals for tax payments from your bank account. For a sign-up form, please contact the Clerk/Treasurer's Office at 865-7000. The deadline to sign up is Monday, July 31st.

**TAXES**  
FOR PERIOD  
April 1 - June 30  
2013

4

**TAXES**  
FOR PERIOD  
Jan. 1 - March 31  
2013

3

**TAXES**  
FOR PERIOD  
Oct 1. - Dec. 31  
2012

2

**TAXES**  
FOR PERIOD  
July 1 - Sept. 30  
2012

1



Legal Description	Total Value	Land Value	Land Size	Yard Items	Building Value	Use Code
	246,600	72,900	11334.000	2.000	171,700	R1

PREVIOUS ASSESSMENT										Parcel ID 024-4-133-000	
	Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
	2013	R1	ABST	171,700	2000	11,334	72,900	246,600	246,600	Change of Value Notices	5/3/2013
Total Card				171,700	2,000	0.260	72,900	246,600	246,600		
Total Parcel				171,700	2,000	0.260	72,900	246,600	246,600		
Source: OverRide				Total Value per SQ unit / Card:			133.95	/Parcel:	133.95		
										Land Unit Type: SF	
										Entered Lot Size	
										Total Land: 11334	

## 2013

2012	R1	ABST	171,700	2000	11,334	72,900	246,600	246,600	5.04.2012	ABSTRACT 3	5/4/2012
2012	R1	FV	171,700	2000	11,334	72,900	246,600	246,600	9.15.2012		9/12/2012
2012	R1	PREL	171,700	2000	11,334	72,900	246,600	246,600	6.20.2012	FOR TAX BILL	6/20/2011
2011	R1	ABST	171,700	2000	11,334	72,900	246,600	246,600	abstract grand list	5.04.20	5/4/2011
2011	R1	FV	171,700	2000	11,334	72,900	246,600	246,600	Year End Roll Process		8/1/2011
2011	R1	PREL	171,700	2000	11,334	72,900	246,600	246,600	POST BOA	6.24.2011	6/24/2011

1

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Assoc PCL Value
MCGARGHAN MICHA	490-178	WD	9/15/1993		104900	No	No		From MS ACCI
S D MANSFIELD I	485-531	WD	7/19/1993		28000	No	No		From MS ACCI
MOE DUBOIS EXCA	479-724	WD	5/14/1993		1	No	No		From MS ACCI
NORWAY MAPLE RE	475-378	WD	3/8/1993		1	No	No		From MS ACCI

[illegible]

FO BY PHC

[illegible]

25

Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Influ	Neigh Mod	Intl 1	%	Intl 2	%	Intl 3	%	Appraised Value	Alt Class	%	Spl Land	
		0	8.75	0.735	120									72,917				
														Total:		72,917		Spl Credit

Total:	72,917	Spl Credit
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apro

apro

ase: AssessPro

ut is subject

**Disclaimer:** This Information

7

Date
2013
2013
2012
2012
2012
2011
2011
2011

T.	MS ACC
	MS ACC
	MS ACC
	MS ACC

FORMA  
CO BY PHC  
DITION  
TA ENTRY  
T HOME  
T HOME-E

Speed %	Land	edit

Total:	72,917	Spl Credit
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apro

ase: AssessPro

ut is subject

**Disclaimer:** This Information

