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

12/26/2013

John A McMullen
Katherine Clark, Attorney
100 Dorset Street
South Burlington, VT 05403

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: 049-3-177-000
LOCATION: 276 College Street
AMOUNT REQUESTED: $136.17
COMMITTEE HEARING DATE: December 4, 2013
AMOUNT RECOMMENDED FOR ABATEMENT: $0
COMMITTEE'S RECOMMENDATION: Hartnett motion to deny request. Mason second the denial. Motion was unanimous.
MOTION MADE: Deny the request. The interest is legal, collectable and just.
COMMITTEE'S REASONS: Committee recommends to deny the request due to the following; deadlines are in the VT Tax Return booklet, State made outreach efforts regarding the process, penalty of 3% is not overly burdensome and this is consistent with past BTA decisions.

Dear McMullen,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, January 13, 2014.** The Board looks to the committee's recommendation and reasoning for guidance. 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

C

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: Sept 10, 2013

Name, Property Owner on Grand List: John A. McMullen

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: 100 Dorset St Suite 15

City, State, Zip code: South Burlington, VT 05403

Applicant's Email and Phone #: mcmullen@together.net ; 802-238-6594 cell

Location of Property: 276 College St, Burlington, VT 05401

Parcel ID Number (000-0-000-000): 049-3-177-000 or,

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

Dollar amount you are requesting abated: $ 136.17

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 letter. This form was requested after I sent the letter of 9-10-13

Signature J.A. McMullen Date 10-1-13

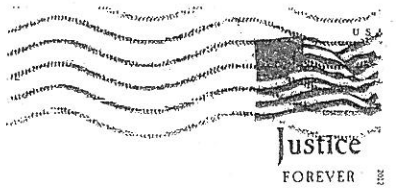
Space below is saved for Board notes:	Date received:
Homestead declaration Date April 15th. Filed on 8-19-2013 Homestead	RECEIVED OCT 02 2013 CITY OF BURLINGTON, VERMONT ASSESSORS OFFICE

RECEIVED
2013 OCT -2 P 1:22
BURLINGTON, VT
TREASURER'S OFFICE
JIM CLERK

OCT 02 2013
CITY OF BURLINGTON, VERMONT
ASSESSORS OFFICE

J. McMullen
100 Dorset St, Suite 15
~~130 South Willard Street~~
So. Burlington, Vermont ~~05401~~ 05403

BURLINGTON VT 054
01 OCT 2013 PM 1 T



RECEIVED
2013 OCT -2 P 1:22
BURLINGTON CLERK
TREASURER'S OFFICE

City of Burlington
Clerk/Treasurer's Office (Attn: Lori)
149 Church Street
Burlington, VT 05401

05401+8471

10-1-13

Dear Lori,

Here is the form you requested. Please attach the Sept 10, 2013 letter to this form when it is processed

Thanks,

Jackie Muller

John A. McMullen
100 Dorset St., Suite 15
South Burlington, VT 05403

September 10, 2013

RECEIVED
2013 SEP 12 P 12:26
BURLINGTON CITY CLERK
TREASURER'S OFFICE

Board of Abatement (Attn: Lori)
City of Burlington
149 Church Street
Burlington, VT 05401

Dear Board of Abatement,

I write to protest the penalty applied to my tax bill for a late-filed homestead declaration.

My home is at 276 College Street in Burlington (Property ID: 049-3-177.000) and I only learned about the change in homestead filing requirement when I received my 2013/2014 tax bill in July of this year -- two and half months after the filing deadline for the homestead declaration.

Before receiving this tax bill showing my home as "Non-Residential", I assumed that the matter of declaring my homestead was settled since, until the change this year, the rule was for a one-time filing of the homestead declaration good from then on.

It is OK to change the rule. What is irksome is to change the rule and give last notice of its change in a property tax bill issued after the homestead declaration filing deadline -- a deadline you could only learn about before that by going online to the Tax Department website -- and, oh yes, if you happened to notice an insert in your tax bill of 15 months ago.

So the taxpayer finds himself in a Catch-22 situation where he will suffer a large penalty (in my case, $136.17) for filing a late homestead declaration to get the benefit of the lower tax rate for homes. For all the world, this looks like a "gotcha" situation where the City can take back the benefit of the lower rate in a penalty that almost nullifies the benefit.

A call to the Vermont Tax Department yielded the information that the authority to waive this penalty was delegated to the cities and towns -- so the City is my forum to request a waiver.

Now having caught up with this change of rule, I am on notice to file future annual homestead declarations before April 15th and would not protest a future penalty should I fail to do so. But it seems to me unreasonable to change the rule and levy the penalty in the same year as the change, especially since unwary homeowners believed that an earlier filing settled the need to file subsequent homestead declarations.

Therefore, I respectfully request that the City waive the $136.17 penalty.

Sincerely,

John A. McMullen

RECEIVED
SEP 12 2013
CITY OF BURLINGTON, VERMONT
ASSESSORS OFFICE

RECEIVED
SEP 11 2013
CITY OF BURLINGTON, VERMONT
ASSESSORS OFFICE

049	3	177	000	1 of 1	RESIDENTIAL	TOTAL ASSESSED: 297,500
MAP	QUAD	LOT	SUB LOT	CARD	BURLINGTON, VT	!7495!

PROPERTY LOCATION

No	Alt No	Direction/Street/City
276		COLLEGE ST, BURLINGTON

OWNERSHIP

Owner 1:	MCMULLEN JOHN A				
Owner 2:					
Owner 3:					
Street 1:	100 DORSET ST SUITE 15				
Street 2:					
Twn/City:	SOUTH BURLINGTON				
St/Prov:	VT	Cntry		Own Occ:	T
Postal:	05403			Type:	

PREVIOUS OWNER

Owner 1:			
Owner 2:			
Street 1:			
Twn/City:			
St/Prov:		Cntry	
Postal:			

NARRATIVE DESCRIPTION

This Parcel contains 1550. SF of land mainly classified as Single Fam with a(n) COLONIAL Building Built about 1920, Having Primarily BRICK Exterior and SLATE Roof Cover, with 1 Units, 1 Baths, 1 HalfBaths, 0 3/4 Baths, 8 Rooms Total, and 5 Bdrms.

OTHER ASSESSMENTS

Code	Descrip/No	Amount	Com. Int

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Value	Yard Items	Land Size	Land Value	Total Value
R1	190,500		1550.000	107,000	297,500
Total Card	190,500		0.036	107,000	297,500
Total Parcel	190,500		0.036	107,000	297,500

Source: OverRide | Total Value per SQ unit /Card: 137.86 | /Parcel: 137.86

Legal Description

Entered Lot Size | Total Land: 1550 | Land Unit Type: SF

User Acct

GIS Ref 314925721556

GIS Ref

Insp Date

Patriot Properties Inc.

PREVIOUS ASSESSMENT

Parcel ID 049-3-177-000

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2013	R1	ABST	190,500	0	1,550.	107,000	297,500	297,500	Change of Value Notices	5/3/2013
2013	R1	PREL	190,500	0	1,550.	107,000	297,500	297,500	6.19.2013 tax billing	6/19/2013
2012	R1	ABST	190,500	0	1,550.	107,000	297,500	297,500	5.04.2012 ABSTRACT 3	5/4/2012
2012	R1	FV	190,500	0	1,550.	107,000	297,500	297,500	9.15.2012	9/12/2012
2012	R1	PREL	190,500	0	1,550.	107,000	297,500	297,500	6.20.2012 FOR TAX BILL	6/20/2012
2011	R1	ABST	190,500	0	1,550.	107,000	297,500	297,500	abstract grand list 5.04.20	5/4/2011
2011	R1	FV	190,500	0	1,550.	107,000	297,500	297,500	Year End Roll Process	8/11/2011
2011	R1	PREL	190,500	0	1,550.	107,000	297,500	297,500	POST BOA 6.24.2011	6/24/2011

PRINT

Date	Time
09/20/13	09:40:23

LAST REV

Date	Time
02/16/12	11:17:26

apro

SALES INFORMATION

TAX DISTRICT

PAT ACCT. 7495

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Assoc PCL Value	Notes
MCMULLEN JOHN A	658-566	PD	8/21/2000		178000	No	No			From MS ACCESS DB table SalesData

USER DEFINED

RAD:	260
OLD PID:	013626
State Dist:	3-03
CAD:	550
SPAN:	114-035-17
Prior Id # 3:	
BusUse	0
RentalUse:	0
HSC	04152008
ASR Map:	
Fact Dist:	
Reval Dist:	
Year:	
LandReason:	
BldReason:	

BUILDING PERMITS

Date	Number	Descrip	Amount	C/O	Last Visit	Fed Code	F. Descrip	Comment
10/14/1992	93-18408		3,824	I			M	

ACTIVITY INFORMATION

Date	Result	By	Name
1/12/2005	DATA ENTRY	BKS	B SCHERMERHO
11/13/2004	NOT HOME	PV	P VEALE
11/10/2004	NOT HOME-EX	PV	P VEALE

PROPERTY FACTORS

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

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

LAND SECTION (First 7 lines only)

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
R1	Single Fam		1550		SQ FT	SITE		0	23.	3.000	260									106,950						107,000	

Total AC/HA:	0.03558	Total SF/SM:	1550.00	Parcel LUC:	R1	Single Fam	Prime NB Desc	NORTH HILL S

Total:	106,950	Spl Credit		Total:	107,000

Disclaimer: This Information is believed to be correct but is subject to change and is not warranteed. Database: AssessPro

apro

2013

EXTERIOR INFORMATION

Type:	CL - COLONIAL
Sty Ht:	2.5 - 2.5
(Liv) Units:	1 Total: 1
Foundation:	C - CONCRETE
Frame:	W - Wood
Prime Wall:	BR - BRICK
Sec Wall:	%
Roof Struct:	HP - HIP
Roof Cover:	SL - SLATE
Color:	
View / Desir:	

BATH FEATURES

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

OTHER FEATURES

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

COMMENTS

TOWNHOUSE RENOVATED IN 1970.

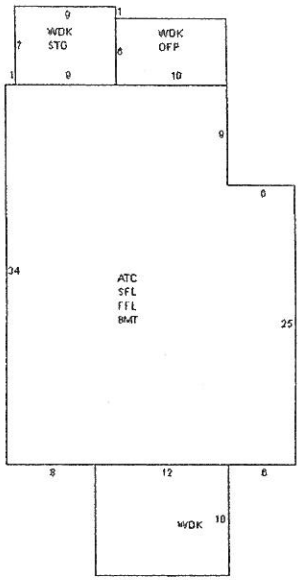
RESIDENTIAL GRID

1st Res Grid	Desc: 5BR	# Units	1

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

Totals	RMs: 8	BRs: 5	Baths: 1	HB 1

SKETCH



GENERAL INFORMATION

Grade:	G- - GOOD MINUS		
Year Blt:	1920	Eff Yr Blt:	
Alt LUC:		Alt %:	
Jurisdict:		Fact:	
Const Mod:			
Lump Sum Adj:			

CONDO INFORMATION

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

REMODELING

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

RES BREAKDOWN

No Unit	RMS	BRS	FL
1	8	5	
Totals			
1	8	5	

INTERIOR INFORMATION

Avg Ht/FL:			
Prim Int Wal	PL - PLASTER		
Sec Int Wall:	%		
Partition:			
Prim Floors:	HW - HARDWOOD		
Sec Floors:	TL - TILE	50 %	
Bsmnt Flr:			
Bsmnt Gar:			
Electric:			
Insulation:			
Int vs Ext:			
Heat Fuel:			
Heat Type:	SH - SPACE HEAT		
# Heat Sys:	1		
% Heated:		% AC:	
Solar HW:	NO	Central Vac:	NO
% Com Wal		% Sprinkled	

DEPRECIATION

Phys Cond:	GD - Good	24. %
Functional:		%
Economic:		%
Special:		%
Override:		%
Total:		24.6 %

CALC SUMMARY

Basic $ / SQ:	67.00
Size Adj.:	1.06339204
Const Adj.:	1.07670593
Adj $ / SQ:	76.712
Other Features:	10000
Grade Factor:	1.15
Neighborhood Inf:	1.20000005
LUC Factor:	1.00
Adj Total:	245056
Depreciation:	60284
Depreciated Total:	184772

COMPARABLE SALES

Rate	Parcel ID	Typ	Date	Sale Price

WtAv$/SQ:		AvRate:	Ind.Val
Juris. Factor:		Val/Su Fin:	85.63
Special Features:	0	Val/Su Net:	55.10
Final Total:	184800	Val/Su SzAd	85.63

SUB AREA

Code	Description	Area - SQ	Rate - AV	Undepr Value
BMT	BASEMENT	830	15.340	12,734
FFL	1ST FLOOR	830	76.710	63,671
SFL	2ND FLOOR	830	69.040	57,304
ATC	ATTIC W FINI	498	57.530	28,652
WDK	WOOD DECK	243	12.640	3,072
STG	STORAGE	63	15.340	967
OFP	OPEN PORCH	60	19.600	1,176
	Net Sketched Area:	3,354	Total:	167,576
Size Ad	2158.0000	Gross Area	3686	FinArea 2158

SUB AREA DETAIL

Sub Area	% Usbl	Descrip	% Type	Qu	# Te

IMAGE

AssessPro Patriot Properties, Inc



SPEC FEATURES/YARD ITEMS

PARCEL ID 049-3-177-000

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:

John A. McMullen
276 College Street
Burlington, VT 05401

Office of the Assessor
City Hall
Burlington, VT 05401

Dear Assessor,

I hereby authorize Attorney Catherine Clark of Burlington to represent me at the hearing of the Committee of the Board of Tax Abatement commencing at 5:30 PM on Wednesday, December 4, 2013.

I reside at 276 College Street in Burlington and have petitioned the Committee to waive the fine levied for not filing the newly required annual homestead declaration timely.

The ID# for 276 College Street is 049-3-177-000.

Sincerely,



John A. McMullen
802-238-6594 cell