



Thursday, February 5, 2026, 5:30 PM, Tax Abatement Committee Hearing Sharon Bushor Conference Room, City Hall, Ground Floor

Microsoft Teams meeting

Join: <https://teams.microsoft.com/meet/29856917706455?p=JBihqHXt8lw0sg96Rc>

Meeting ID: 298 569 177 064 55

Passcode: Gx37BL9n

1. Agenda

Subject	1.1. Motion to amend/adopt agenda
Meeting	February 5, 2026 - Tax Abatement Committee Hearing - Thursday, February 5, 2026, 5:30 PM, Tax Abatement Committee Hearing Sharon Bushor Conference Room, City Hall, Ground Floor
Category	1. Agenda
Department	
Type	Action

2. Approval of Minutes

Subject	2.1. Approve the minutes from November 4, 2025
Meeting	February 5, 2026 - Tax Abatement Committee Hearing - Thursday, February 5, 2026, 5:30 PM, Tax Abatement Committee Hearing Sharon Bushor Conference Room, City Hall, Ground Floor
Category	2. Approval of Minutes
Department	Assessor's Office
Type	Action

3. Public Forum

Subject	3.1. Verbal Comments
Meeting	February 5, 2026 - Tax Abatement Committee Hearing - Thursday, February 5, 2026, 5:30 PM, Tax Abatement Committee Hearing Sharon Bushor Conference Room, City Hall, Ground Floor
Category	3. Public Forum
Department	Assessor's Office
Type	Public Hearing

4. Hearing Overview

Subject	4.1. Hearing Petitioners in order of arrival
Meeting	February 5, 2026 - Tax Abatement Committee Hearing - Thursday, February 5, 2026, 5:30 PM, Tax Abatement Committee Hearing Sharon Bushor Conference Room, City Hall, Ground Floor
Category	4. Hearing Overview
Department	Assessor's Office
Type	Action Public Hearing
Recommended Action	Petitioners: <ul style="list-style-type: none">• 3G LLC, 10 ROSE STREET, PID# 044-1-194-000: Petitioner is contesting the notice of delinquent taxes.• LA KOSHER NOSTRA LLC, 39 HILDRED DRIVE, PID3 046-1-069-039: Petitioner requests abatement of penalties and interest because tax bill address did not use correct State. Address from Property Transfer document showed NY as the State.

5. Adjournment

Subject	5.1. Motion to adjourn
Meeting	February 5, 2026 - Tax Abatement Committee Hearing - Thursday, February 5, 2026, 5:30 PM, Tax Abatement Committee Hearing Sharon Bushor Conference Room, City Hall, Ground Floor
Category	5. Adjournment
Department	Council and Board
Type	Action

TAX ABATEMENT REQUEST FORM

Please submit one form per property tax abatement request

Additional copies of this form are found at www.burlingtonvt.gov/CT/PropertyTax/Abatement

Submit to: Attention: Kenneth, Burlington City Hall, Ground Floor, 149 Church Street, Burlington, VT 05401

Date of this Request: 23 Jan 2026

Name, Property Owner on Grand List: Burlington Electric Dept/Central VT Public Service/VT Public Power Supply Authority

Name, Applicant: City of Burlington, VT Electric Department, 50% joint owner
(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: NA

Executor/Administrator of Estate: NA

Mailing Address: 585 Pine St.

City, State, Zip code: Burlington, VT 05401

Applicant's Email and Phone #: estebbins-wheelock@burlingtonelectric.com; (802) 865-7466

Location of Property: 111 Intervale Rd

Parcel ID # (000-0-000-000): 040-1-002-002 or,
Account Number (PPP000000): _____ business personal property
(Can be found on the tax bill or property record card)

Total dollar amount you are requesting be abated:	\$	<u>621,494.54</u>
Breakout based on amount of:		
taxes:	\$	<u>172,564.31</u>
penalties:	\$	<u>1,807.15</u>
interest:	\$	<u>434,782.01</u>
prior year delinquency:	\$	<u> </u>
other:	\$	<u>12,341.07</u>

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

Please see memo and other supporting documentation attached.

Required Attachments:

- Copy of Tax Bill
- Copy of Tax Payment History (attainable from Clerk/Treasurer's Office) history omitted per Clerk/Treasurer's Office as it is >200pp long
- Property Record Card

Signature _____ Date 23 Jan 2026

This form received by: _____ Date received: _____



To: Burlington Board of Tax Abatement

From: Emily Stebbins-Wheelock, CFO and Manager of Strategy & Innovation

Date: 23 January 2026

Re: Abatement request for McNeil Gasifier property

The City of Burlington Electric Department (BED) respectfully requests that the Burlington Board of Tax Abatement (BTA) abate the outstanding tax liability for parcel 040-01-002-002, the defunct gasifier facility located next to the McNeil Generating Station.

The gasifier facility was constructed in the 1990s by Future Energy Resource Corp (FERCO), a now-defunct Atlanta company, with much of the construction cost coming from a U.S. Department of Energy grant. The gasifier was the first phase of a three-phase project (including gas cleanup followed by gas turbine) that was never completed.

FERCO for Chapter 11 reorganization in November of 2002. The court allowed FERCO to abandon the building in May of 2003 with liquidation Chapter 7 filed in August of 2004. At the time, City of Burlington attorneys working with the Chief Administrative Officer (CAO) concluded that chasing FERCO liquidation funds would be fruitless. City administration then consulted with McNeil Leddy & Sheahan's bankruptcy specialist, who concluded the tax liability through the ground lease lay with the joint owners of McNeil: BED-50%, CVPS-20%, VPPSA-19% and GMP-11%.

City attorneys advised the CAO that the liability was uncollectible since it was one City department collecting from another. Moreover, the City Attorney's Office was concerned that the other McNeil joint owners might sue if asked to pay on the basis of it being manifestly unjust and illegal: the tax bill had been in FERCO's name.

BED filed an abatement request in December 2007 and the subcommittee Board of Abatement recommended granting it. In January 2008 the full City Council requested further examination of the property's ownership and the possibility of obtaining partial payment of taxes and removed the abatement request from the consent agenda. No further progress was made for some years and the outstanding liability continued unresolved.

In 2014, BED found a contractor willing to pay and relocate the plant to upstate New York for \$100,000. The McNeil joint owners formulated a proposal to take to the Board of Abatement that

Burlington Electric Department
585 Pine Street Burlington, VT 05401
burlingtonelectric.com
Phone (802) 865-7300

would have paid \$200,000 of the taxes with interest and penalties abated. The BTA recommended the plan to City Council, which approved it on August 11, 2014. Unfortunately, the contractor subsequently decided against moving forward and no further action was taken.

In late 2019 and early 2020, the City's CAO, City Attorney, and BED's General Manager reengaged in discussions about the tax liability and agreed to bring another abatement request to the BTA. Due to the COVID-19 pandemic and subsequent transitions in the CAO and City Attorney position, however, an abatement request was not submitted at that time.

BED respectfully requests abatement for the outstanding tax liability on the basis of its being uncollectible. The liability was incurred by FERCO, which ceased operations and was liquidated in 2004. BED and the other McNeil joint owners have paid their taxes on this property in full each year since FY2015.

The City took appropriate measures circa 2003/2004 to obtain payment from FERCO and determined at the time that the liability was uncollectible from that entity. An abatement request for this property has been granted twice before by the BTA based on the same set of facts and circumstances articulated here.

Thank you for your consideration of this request at your February 5, 2026 meeting.

PROPERTY LOCATION

111 INTERVALE RD
BURLINGTON, VT 05401

OWNERSHIP

BURLINGTON ELECTRIC DEPARTMENT
CENTRAL VERMONT PUBLIC SERVICE
VERMONT PUBLIC POWER SUPPLY AUTHORITY
585 PINE ST
BURLINGTON, VT 05401-0000

Occ C Type CITY

PREVIOUS OWNER

NARRATIVE DESCRIPTION

This parcel contains 0.00000 SF of land mainly classified as Exempt Util It has 1 building(s) first built in 1993 with a total of 8,680 square feet. There are 1 commercial unit(s).

OTHER ASSESSMENTS

Code	Desc	Amt	Comm Int Amt

PROPERTY FACTORS

Item Code	Item Code	%
Util 1	Dis 1 B	.00000
Util 2	Dis 2 SH	.00000
Util 3	Dis 3 SN	.00000
Census	Zone 1 EAE	100
F. Haz	Zone 2	
Topo	Zone 3	
Street		
Traffic		
Exempt		

LAND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	U. Type	L. Type	Ft.	Base V.	Unit Prc	Adj Prc	NBC	Ft.	Mod.	Inf 1	%	Inf 2	%	Inf 3	%	Appr	Alt LUC	%	Spec L.V.	Juris	L. Ft.	Assessed	Notes
EU	Exempt Util	1	0		SF	SITE	1		2	0	090	1								0			0	1	0		
Total AC/HA		0.00		Total SF/SM		1.00		Parcel LU			EU - Exempt Util		P. NBC Desc		INTERVALE		Tot		0		Tot		0		0		

IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val	
UE	500	0	1.00	0	500	
Building Total	500	0	1.00	0	500	
Parcel Total	500	0	1.00	0	500	
Source	6 - Override		Tot Val SF/Bld	0.06	Tot Val SF/Prc	0.06

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2025	FV	EU	500	0	1	0	500	500	2025/LDS 06/19/25 1:12:19 F	06/19/2025
2024	FV	EU	500	0	1	0	500	500	2024/LDS 06/14/24 11:54:51	06/14/2024
2023	FV	UE	500	0	1	0	500	500	2023/LDS 07/07/23 9:47:36 F	07/07/2023
2022	FV	UE	500	0	1	0	500	500	2022/LDS 08/25/22 10:15:25	08/25/2022
2021	FV	UE	500	0	1	0	500	500	DS Patriot Support	01/11/2022
2020	FV	UE	500	0	1	0	500	500	post BOA	06/23/2020
2019	FV	UE	500	0	1	0	500	500	9.23.2019	09/23/2019

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Fed. ID	Notes	Last Visit
11/07/2024	CMP-24-487	Mechanical	11,781	12/05/2024	CLOSED		Installation of one Mi	
07/08/2024	SIGN-24-22	ilding Permit - Sig		07/08/2024	CLOSED			
04/13/2023	CBP-23-277	Building	75,000		A		New Ground Mount S	
09/14/1995	96-96148		900,000	10/05/1995			Z	
11/29/1994	95-95237		8,000	12/15/1994	I		Z	

ACTIVITIES

Date	Result	By

LEGAL DESCRIPTION

Lot Size	Total Land	Land Unit Type
	0.00	SF

Property ID: 4055



Patriot PROPERTIES INC.

User Account	14055
GIS Coord 1	314871727273.00000000
GIS Coord 1	
Insp Date	
Print Date / Time	1/23/2026 10:35 am
Last Date / Time	6/21/24 12:30 pm
BURLINGTON	turner

USER DEFINED

RAD:	90
OLD PID:	49ELECTRIC
State District:	3-02
CAD:	610
SPAN:	114-035-14055
Accessory Dwl	
PriorID1c	00
PriorID2c	00
PriorID3c	00
Assessor Map	040-1-002-000

CITY OF BURLINGTON
149 CHURCH ST
BURLINGTON, VT 05401
802-865-7000

TAX COLLECTORS NOTICE AS OF 06/17/2025

PARCEL NUMBER : 040-1-002-002

BURLINGTON ELECTRIC DEPARTMENT
CENTRAL VERMONT PUBLIC SERVICE
585 PINE ST
BURLINGTON VT 05401

Taxes Assessed Against You

Year	Principal	Interest	Penalty	Other	Total Location
2003	34,982.07	95,270.19	0.00	2799.57	133,051.83 111 INTERVALE RD
2004	50,291.64	132,267.92	0.00	4024.33	186,583.89 111 INTERVALE RD
2005	60,564.04	152,015.64	0.00	4846.12	217,425.80 111 INTERVALE RD
2006	4,005.52	9,409.49	160.24	321.44	13,896.69 111 INTERVALE RD
2007	4,270.08	9,526.56	170.80	342.61	14,310.05 111 INTERVALE RD
2008	4,424.12	9,511.60	353.92	1.00	14,290.64 111 INTERVALE RD
2009	4,581.80	9,297.48	366.56	1.00	14,246.84 111 INTERVALE RD
2010	4,840.04	9,244.40	397.20	1.00	14,472.64 111 INTERVALE RD

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IMPORTANT ACTION REQUIRED

Current Fiscal Year taxes will become delinquent if payment is not received by Monday, June 23, 2025.

Penalties and interest on outstanding balances will be applied as follows:

- + For all amounts unpaid for the current fiscal year there will be an 8% penalty and \$1 warrant fee applied.
- + In addition, 4% interest will be charged on any unpaid principal balance from the fourth installment of the current fiscal year.
- + For all amounts due from current or prior fiscal years, 1% interest is charged on the 13th of each month.

Payments are applied to interest, penalty and warrant fee first. Please make checks payable to the City of Burlington. Online payments can be made at: <https://www.burlingtonvt.gov/ct/property-taxes>. Taxes are received in the City of Burlington Monday through Friday between the hours of 8:00 AM and 4:30 PM. Payments postmarked by the US Post Office on or before the due date are accepted as on time.

For additional information, please call 865-7000 ext 1 between the hours of 8:00 am and 4:30 pm Monday through Friday.

Please Remit to:
Property Tax Collector
Clerk Treasurer's Office
149 Church Street
Burlington, VT 05401

CITY OF BURLINGTON
149 CHURCH ST
BURLINGTON, VT 05401
802-865-7000

TAX COLLECTORS NOTICE AS OF 06/17/2025

PARCEL NUMBER : 040-1-002-002

BURLINGTON ELECTRIC DEPARTMENT
CENTRAL VERMONT PUBLIC SERVICE
585 PINE ST
BURLINGTON VT 05401

Taxes Assessed Against You

Year	Principal	Interest	Penalty	Other	Total Location
2011	4,578.96	8,198.16	366.32	1.00	13,144.44 111 INTERVALE RD
2012	2.84	4.85	0.23	1.00	8.92 111 INTERVALE RD
2013	11.40	18.56	0.92	1.00	31.88 111 INTERVALE RD
2014	11.80	17.16	0.96	1.00	30.92 111 INTERVALE RD

TOTAL AMOUNT DUE 621,494.54

IMPORTANT ACTION REQUIRED

Current Fiscal Year taxes will become delinquent if payment is not received by Monday, June 23, 2025.

Penalties and interest on outstanding balances will be applied as follows:

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Please Remit to:
Property Tax Collector
Clerk Treasurer's Office
149 Church Street
Burlington, VT 05401

Parcel	Tax Year	Name	Pmt	Principal	Interest	Penalty	Other	Credits	Disc.	Total

040-1-002-002 2003 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	2799.57	0.00	0.00	2,799.57
C 1			11,660.69	2740.32	0.00	0.00	0.00	0.00	0.00	14,401.01
U 2			11,660.69	31659.56	0.00	0.00	0.00	0.00	0.00	43,320.25
M 3			11,660.69	31659.56	0.00	0.00	0.00	0.00	0.00	43,320.25
4			11,660.69	31659.56	0.00	0.00	0.00	0.00	0.00	43,320.25

Total			46,642.76	97719.00	0.00	2799.57	0.00	0.00	0.00	147,161.33

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1			11,660.69	0.00	0.00	0.00	0.00	0.00	0.00	11,660.69
I 2			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total			11,660.69	0.00	0.00	0.00	0.00	0.00	0.00	11,660.69

D Misc				0.00	0.00	0.00	2799.57	0.00	0.00	2,799.57
U 1			0.00	2740.32	0.00	0.00	0.00	0.00	0.00	2,740.32
E 2			11,660.69	31659.56	0.00	0.00	0.00	0.00	0.00	43,320.25
3			11,660.69	31659.56	0.00	0.00	0.00	0.00	0.00	43,320.25
4			11,660.69	31659.56	0.00	0.00	0.00	0.00	0.00	43,320.25

Total			34,982.07	97719.00	0.00	2799.57	0.00	0.00	0.00	135,500.64

040-1-002-002 2004 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	4024.33	0.00	0.00	4,024.33
C 1			12,572.91	33947.09	0.00	0.00	0.00	0.00	0.00	46,520.00
U 2			12,572.91	33947.09	0.00	0.00	0.00	0.00	0.00	46,520.00
M 3			12,572.91	33947.09	0.00	0.00	0.00	0.00	0.00	46,520.00
4			12,572.91	33947.09	0.00	0.00	0.00	0.00	0.00	46,520.00

Total			50,291.64	135788.36	0.00	4024.33	0.00	0.00	0.00	190,104.33

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	4024.33	0.00	0.00	4,024.33
U 1			12,572.91	33947.09	0.00	0.00	0.00	0.00	0.00	46,520.00
E 2			12,572.91	33947.09	0.00	0.00	0.00	0.00	0.00	46,520.00
3			12,572.91	33947.09	0.00	0.00	0.00	0.00	0.00	46,520.00
4			12,572.91	33947.09	0.00	0.00	0.00	0.00	0.00	46,520.00

Total			50,291.64	135788.36	0.00	4024.33	0.00	0.00	0.00	190,104.33

Parcel	Tax Year	Name	Pmt	Principal	Interest	Penalty	Other	Credits	Disc.	Total

040-1-002-002 2005 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	4846.12	0.00	0.00	4,846.12
C 1			15,141.01	39063.78	0.00	0.00	0.00	0.00	0.00	54,204.79
U 2			15,141.01	39063.78	0.00	0.00	0.00	0.00	0.00	54,204.79
M 3			15,141.01	39063.78	0.00	0.00	0.00	0.00	0.00	54,204.79
4			15,141.01	39063.78	0.00	0.00	0.00	0.00	0.00	54,204.79

Total			60,564.04	156255.12	0.00	4846.12	0.00	0.00	0.00	221,665.28

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	4846.12	0.00	0.00	4,846.12
U 1			15,141.01	39063.78	0.00	0.00	0.00	0.00	0.00	54,204.79
E 2			15,141.01	39063.78	0.00	0.00	0.00	0.00	0.00	54,204.79
3			15,141.01	39063.78	0.00	0.00	0.00	0.00	0.00	54,204.79
4			15,141.01	39063.78	0.00	0.00	0.00	0.00	0.00	54,204.79

Total			60,564.04	156255.12	0.00	4846.12	0.00	0.00	0.00	221,665.28

040-1-002-002 2006 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	321.44	0.00	0.00	321.44
C 1			1,001.38	2472.51	40.06	0.00	0.00	0.00	0.00	3,513.95
U 2			1,001.38	2442.47	40.06	0.00	0.00	0.00	0.00	3,483.91
M 3			1,001.38	2402.41	40.06	0.00	0.00	0.00	0.00	3,443.85
4			1,001.38	2372.38	40.06	0.00	0.00	0.00	0.00	3,413.82

Total			4,005.52	9689.77	160.24	321.44	0.00	0.00	0.00	14,176.97

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	321.44	0.00	0.00	321.44
U 1			1,001.38	2472.51	40.06	0.00	0.00	0.00	0.00	3,513.95
E 2			1,001.38	2442.47	40.06	0.00	0.00	0.00	0.00	3,483.91
3			1,001.38	2402.41	40.06	0.00	0.00	0.00	0.00	3,443.85
4			1,001.38	2372.38	40.06	0.00	0.00	0.00	0.00	3,413.82

Total			4,005.52	9689.77	160.24	321.44	0.00	0.00	0.00	14,176.97

Parcel	Tax Year	Name	Pmt	Principal	Interest	Penalty	Other	Credits	Disc.	Total

040-1-002-002 2007 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	342.61	0.00	0.00	342.61
C 1			1,067.52	2509.80	42.70	0.00	0.00	0.00	0.00	3,620.02
U 2			1,067.52	2477.76	42.70	0.00	0.00	0.00	0.00	3,587.98
M 3			1,067.52	2435.04	42.70	0.00	0.00	0.00	0.00	3,545.26
4			1,067.52	2403.00	42.70	0.00	0.00	0.00	0.00	3,513.22

Total			4,270.08	9825.60	170.80	342.61	0.00	0.00	0.00	14,609.09

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	342.61	0.00	0.00	342.61
U 1			1,067.52	2509.80	42.70	0.00	0.00	0.00	0.00	3,620.02
E 2			1,067.52	2477.76	42.70	0.00	0.00	0.00	0.00	3,587.98
3			1,067.52	2435.04	42.70	0.00	0.00	0.00	0.00	3,545.26
4			1,067.52	2403.00	42.70	0.00	0.00	0.00	0.00	3,513.22

Total			4,270.08	9825.60	170.80	342.61	0.00	0.00	0.00	14,609.09

040-1-002-002 2008 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
C 1			1,106.03	2510.62	88.48	0.00	0.00	0.00	0.00	3,705.13
U 2			1,106.03	2477.44	88.48	0.00	0.00	0.00	0.00	3,671.95
M 3			1,106.03	2433.20	88.48	0.00	0.00	0.00	0.00	3,627.71
4			1,106.03	2400.02	88.48	0.00	0.00	0.00	0.00	3,594.53

Total			4,424.12	9821.28	353.92	1.00	0.00	0.00	0.00	14,600.32

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
U 1			1,106.03	2510.62	88.48	0.00	0.00	0.00	0.00	3,705.13
E 2			1,106.03	2477.44	88.48	0.00	0.00	0.00	0.00	3,671.95
3			1,106.03	2433.20	88.48	0.00	0.00	0.00	0.00	3,627.71
4			1,106.03	2400.02	88.48	0.00	0.00	0.00	0.00	3,594.53

Total			4,424.12	9821.28	353.92	1.00	0.00	0.00	0.00	14,600.32

Parcel	Tax Year	Name	Pmt	Principal	Interest	Penalty	Other	Credits	Disc.	Total

040-1-002-002 2009 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
C 1			1,145.45	2461.77	91.64	0.00	0.00	0.00	0.00	3,698.86
U 2			1,145.45	2427.42	91.64	0.00	0.00	0.00	0.00	3,664.51
M 3			1,145.45	2381.62	91.64	0.00	0.00	0.00	0.00	3,618.71
4			1,145.45	2347.27	91.64	0.00	0.00	0.00	0.00	3,584.36

Total			4,581.80	9618.08	366.56	1.00	0.00	0.00	0.00	14,567.44

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
U 1			1,145.45	2461.77	91.64	0.00	0.00	0.00	0.00	3,698.86
E 2			1,145.45	2427.42	91.64	0.00	0.00	0.00	0.00	3,664.51
3			1,145.45	2381.62	91.64	0.00	0.00	0.00	0.00	3,618.71
4			1,145.45	2347.27	91.64	0.00	0.00	0.00	0.00	3,584.36

Total			4,581.80	9618.08	366.56	1.00	0.00	0.00	0.00	14,567.44

040-1-002-002 2010 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
C 1			1,210.01	2456.30	96.80	0.00	0.00	0.00	0.00	3,763.11
U 2			1,210.01	2420.00	96.80	0.00	0.00	0.00	0.00	3,726.81
M 3			1,210.01	2371.60	96.80	0.00	0.00	0.00	0.00	3,678.41
4			1,210.01	2335.30	96.80	0.00	0.00	0.00	0.00	3,642.11

Total			4,840.04	9583.20	387.20	1.00	0.00	0.00	0.00	14,811.44

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
U 1			1,210.01	2456.30	96.80	0.00	0.00	0.00	0.00	3,763.11
E 2			1,210.01	2420.00	96.80	0.00	0.00	0.00	0.00	3,726.81
3			1,210.01	2371.60	96.80	0.00	0.00	0.00	0.00	3,678.41
4			1,210.01	2335.30	96.80	0.00	0.00	0.00	0.00	3,642.11

Total			4,840.04	9583.20	387.20	1.00	0.00	0.00	0.00	14,811.44

Parcel	Tax Year	Name	Pmt	Principal	Interest	Penalty	Other	Credits	Disc.	Total

040-1-002-002 2011 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
C 1			1,144.74	2186.94	91.58	0.00	0.00	0.00	0.00	3,423.26
U 2			1,144.74	2152.59	91.58	0.00	0.00	0.00	0.00	3,388.91
M 3			1,144.74	2106.79	91.58	0.00	0.00	0.00	0.00	3,343.11
4			1,144.74	2072.44	91.58	0.00	0.00	0.00	0.00	3,308.76

Total			4,578.96	8518.76	366.32	1.00	0.00	0.00	0.00	13,465.04

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
U 1			1,144.74	2186.94	91.58	0.00	0.00	0.00	0.00	3,423.26
E 2			1,144.74	2152.59	91.58	0.00	0.00	0.00	0.00	3,388.91
3			1,144.74	2106.79	91.58	0.00	0.00	0.00	0.00	3,343.11
4			1,144.74	2072.44	91.58	0.00	0.00	0.00	0.00	3,308.76

Total			4,578.96	8518.76	366.32	1.00	0.00	0.00	0.00	13,465.04

040-1-002-002 2012 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
C 1			2.84	0.53	0.23	0.00	0.00	0.00	0.00	3.60
U 2			2.84	0.44	0.23	0.00	0.00	0.00	0.00	3.51
M 3			2.84	0.32	0.23	0.00	0.00	0.00	0.00	3.39
4			2.84	5.06	0.23	0.00	0.00	0.00	0.00	8.13

Total			11.36	6.35	0.92	1.00	0.00	0.00	0.00	19.63

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1			2.84	0.53	0.23	0.00	0.00	0.00	0.00	3.60
I 2			2.84	0.44	0.23	0.00	0.00	0.00	0.00	3.51
D 3			2.84	0.32	0.23	0.00	0.00	0.00	0.00	3.39
4			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total			8.52	1.29	0.69	0.00	0.00	0.00	0.00	10.50

D Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
U 1			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E 2			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4			2.84	5.06	0.23	0.00	0.00	0.00	0.00	8.13

Total			2.84	5.06	0.23	1.00	0.00	0.00	0.00	9.13

Parcel	Tax Year	Name	Pmt	Principal	Interest	Penalty	Other	Credits	Disc.	Total

040-1-002-002 2013 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
C 1				2.85	5.00	0.23	0.00	0.00	0.00	8.08
U 2				2.85	4.91	0.23	0.00	0.00	0.00	7.99
M 3				2.85	4.79	0.23	0.00	0.00	0.00	7.87
4				2.85	4.70	0.23	0.00	0.00	0.00	7.78

Total				11.40	19.40	0.92	1.00	0.00	0.00	32.72

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
U 1				2.85	5.00	0.23	0.00	0.00	0.00	8.08
E 2				2.85	4.91	0.23	0.00	0.00	0.00	7.99
3				2.85	4.79	0.23	0.00	0.00	0.00	7.87
4				2.85	4.70	0.23	0.00	0.00	0.00	7.78

Total				11.40	19.40	0.92	1.00	0.00	0.00	32.72

040-1-002-002 2014 BURLINGTON ELECTRIC DEPARTMENT										
A -----										
C Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
C 1				2.95	4.65	0.24	0.00	0.00	0.00	7.84
U 2				2.95	4.56	0.24	0.00	0.00	0.00	7.75
M 3				2.95	4.44	0.24	0.00	0.00	0.00	7.63
4				2.95	4.35	0.24	0.00	0.00	0.00	7.54

Total				11.80	18.00	0.96	1.00	0.00	0.00	31.76

P Misc				0.00	0.00	0.00	0.00	0.00	0.00	0.00
A 1				0.00	0.00	0.00	0.00	0.00	0.00	0.00
I 2				0.00	0.00	0.00	0.00	0.00	0.00	0.00
D 3				0.00	0.00	0.00	0.00	0.00	0.00	0.00
4				0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00

D Misc				0.00	0.00	0.00	1.00	0.00	0.00	1.00
U 1				2.95	4.65	0.24	0.00	0.00	0.00	7.84
E 2				2.95	4.56	0.24	0.00	0.00	0.00	7.75
3				2.95	4.44	0.24	0.00	0.00	0.00	7.63
4				2.95	4.35	0.24	0.00	0.00	0.00	7.54

Total				11.80	18.00	0.96	1.00	0.00	0.00	31.76

Parcel	Tax Year	Name	Pmt	Principal	Interest	Penalty	Other	Credits	Disc.	Total

040-1-002-002	2015	BURLINGTON ELECTRIC DEPARTMENT								

A										
C Misc			0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
C 1			3.14	0.00	0.00	0.00	0.00	0.00	0.00	3.14
U 2			3.14	0.00	0.00	0.00	0.00	0.00	0.00	3.14
M 3			3.14	0.25	0.25	0.25	0.00	0.00	0.00	3.64
4			3.14	0.16	0.25	0.25	0.00	0.00	0.00	3.55

Total			12.56	0.41	0.50	0.50	1.00	0.00	0.00	14.47

P Misc			0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
A 1			3.14	0.00	0.00	0.00	0.00	0.00	0.00	3.14
I 2			3.14	0.00	0.00	0.00	0.00	0.00	0.00	3.14
D 3			3.14	0.25	0.25	0.25	0.00	0.00	0.00	3.64
4			3.14	0.16	0.25	0.25	0.00	0.00	0.00	3.55

Total			12.56	0.41	0.50	0.50	1.00	0.00	0.00	14.47

D Misc			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
U 1			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E 2			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Pmt	Principal	Interest	Penalty	Other	Credits	Disc.	Total
----- Summary Tax Status Report -----							
A							
C Misc	0.00	0.00	0.00	12342.07	0.00	0.00	12,342.07
C 1	46,061.52	90359.31	451.96	0.00	0.00	0.00	136,872.79
U 2	46,061.52	119078.02	451.96	0.00	0.00	0.00	165,591.50
M 3	46,061.52	118810.89	452.21	0.00	0.00	0.00	165,324.62
4	46,061.52	118615.11	452.21	0.00	0.00	0.00	165,128.84
Total	184,246.08	446863.33	1808.34	12342.07	0.00	0.00	645,259.82
P Misc	0.00	0.00	0.00	1.00	0.00	0.00	1.00
A 1	11,666.67	0.53	0.23	0.00	0.00	0.00	11,667.43
I 2	5.98	0.44	0.23	0.00	0.00	0.00	6.65
D 3	5.98	0.57	0.48	0.00	0.00	0.00	7.03
4	3.14	0.16	0.25	0.00	0.00	0.00	3.55
Total	11,681.77	1.70	1.19	1.00	0.00	0.00	11,685.66
D Misc	0.00	0.00	0.00	12341.07	0.00	0.00	12,341.07
U 1	34,394.85	90358.78	451.73	0.00	0.00	0.00	125,205.36
E 2	46,055.54	119077.58	451.73	0.00	0.00	0.00	165,584.85
3	46,055.54	118810.32	451.73	0.00	0.00	0.00	165,317.59
4	46,058.38	118614.95	451.96	0.00	0.00	0.00	165,125.29
Total	172,564.31	446861.63	1807.15	12341.07	0.00	0.00	633,574.16

City of Burlington Tax Administration
Cash Receipts Report
Parcel 040-1-002-002, With Parcel Detail

Parcel	Year	Name/Location	Date	Deposit	Check #	Receipt	Amount
040-1-002-002	2003	BURLINGTON ELECTRIC :111 INTERVALE RD	08/12/02	0.0	PAID	AMO UNT	11,660.69
040-1-002-002	2015	BURLINGTON ELECTRIC :111 INTERVALE RD	11/18/14	179391.0	51471	KMD	6.28
Parcel Total							11,666.97

City of Burlington Tax Administration
Cash Receipts Report
Parcel 040-1-002-002, With Parcel Detail

Cash Receipts Report Summary

2003	Principal	Interest	Penalty	Other	Credits	Total
Misc.	0.00	0.00	0.00	0.00	0.00	0.00
Payment 1	11660.69	0.00	0.00	0.00	0.00	11660.69
Payment 2	0.00	0.00	0.00	0.00	0.00	0.00
Payment 3	0.00	0.00	0.00	0.00	0.00	0.00
Payment 4	0.00	0.00	0.00	0.00	0.00	0.00
Total	11660.69	0.00	0.00	0.00	0.00	11660.69

Total Checks: \$11,660.69

2015	Principal	Interest	Penalty	Other	Credits	Total
Misc.	0.00	0.00	0.00	0.00	0.00	0.00
Payment 1	3.14	0.00	0.00	0.00	0.00	3.14
Payment 2	3.14	0.00	0.00	0.00	0.00	3.14
Payment 3	0.00	0.00	0.00	0.00	0.00	0.00
Payment 4	0.00	0.00	0.00	0.00	0.00	0.00
Total	6.28	0.00	0.00	0.00	0.00	6.28

Total Checks: \$6.28

Total	Principal	Interest	Penalty	Other	Credits	Total
Misc.	0.00	0.00	0.00	0.00	0.00	0.00
Payment 1	11663.83	0.00	0.00	0.00	0.00	11663.83
Payment 2	3.14	0.00	0.00	0.00	0.00	3.14
Payment 3	0.00	0.00	0.00	0.00	0.00	0.00
Payment 4	0.00	0.00	0.00	0.00	0.00	0.00
Total	11666.97	0.00	0.00	0.00	0.00	11666.97

Total Checks: \$11,666.97

Total Current Years: \$0.00 Total Previous Years: \$11,666.97
Total of Receipts: \$11,666.97



OFFICE OF THE CLERK/TREASURER

City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401

Voice (802) 865-7000

Deaf/Hard of Hearing 711

To: Beth Anderson

From: Jeffrey Herwood

Date: 4/25/2019

Re: Future Energy Resource Corp (FERCO)

Future Energy Resource Corp (FERCO), now a defunct Atlanta company, built a gasifier demonstration project at the McNeil Station in the 1990's with much of the construction cost coming from the US Department of Energy. This was the first phase which would have led to the installation of a gas turbine. The plan was to utilize the energy created in the cleanup system to further power the turbine making it more efficient.

The company filed for reorganization Chapter 11 in November of 2002 and the court allowed them to abandon the building in May of 2003 with liquidation Chapter 7 filed in August of 2004.

City of Burlington attorneys working with the Chief Administrative Officer concluded that chasing FERCO liquidation funds would be fruitless. The administration then consulted with McNeil Leddy's bankruptcy specialist who concluded the tax liability through the ground lease lay with the joint owners of McNeil; BED-50%, CVPS-20%, VPPSA-19% and GMP-11%.

COB attorneys advised the CAO the liability uncollectible since it was one City department collecting from another. Moreover the attorney's office was concerned the joint partners would sue if asked to pay on the basis of it being manifestly unjust and illegal- the tax bill had been in FERCO's name. The abatement request went to the subcommittee Board of Abatement who recommended granting it. In January of 2008 the full City Council requested further examination of the ownership and the possibility of obtaining partial payment of taxes and took off consent the abatement request. No further progress was made and continued unresolved.

In 2014 BED found a contractor willing to pay and relocate the plant to upstate NY for \$100,000. McNeil partners formulated a plan to take to the Board of Abatement; the partners would come up with \$100,000 in addition to the abovementioned for a total of \$200,000 which would pay off the delinquent taxes, this contingent on interest and penalty being abated. The request went to the sub board who recommended the plan which the CC approved on 8/11/2014. Unfortunately, the contractor decided against moving forward and no further action has been made.



BOARD OF TAX ABATEMENT

City Hall, Room 17, 149 Church Street, Burlington, VT 05401

Voice (802) 865-7114

TTY (802) 865-7142

Date: DECEMBER 14, 2007

Meeting Date: JANUARY 22, 2008

FERCO
JEFF HERWOOD
149 CHURCH ST
BURLINGTON, VT 05401

REF LOCATION: 1111 INTERVALE RD
PARCEL ID: 040-1-002-002

Fiscal Year 2007/2008	Total Amount Requested \$ 233,921.00
Plus any additional interest and penalties applied during the time period between this request and actual decisions.	

Appellant's Request: TAXES AND PENALTY AND INTEREST

Motion Made: PAUL DECELLES MADE A MOTION TO GRANT THE REQUEST, RUSSELL ELLIS SECOND THE MOTION. THE VOTE WAS UNANIMOUS.

Committee's Recommendation: GRANT REQUEST

And I so Move

city att.
John Stewart
John Vichery

DATE: 9/2/2004

TO: Brenden Keleher - City of Burlington

RE: FUTURE ENERGY RESOURCES CORP.

ACCOUNT #: 040-1-002-002

As you should be aware, Future Energy Resources Corp. filed for Chapter 11 bankruptcy protection in the US Bankruptcy Court for the Northern District of Georgia, Atlanta Division on November 6, 2002. The case number is 02-73027.

A trustee was recently appointed to this case and is now responsible for all matters concerning the estate of Future Energy Resources Corp. Since the trustee has been appointed and all records of Future Energy have now been turned over to him, the company no longer has any employees. Therefore, you will need to contact the trustee, Dick McQueen, regarding the above referenced account for Future Energy Resources Corp.

Please immediately begin directing all correspondence for Future Energy Resources Corp. to the following:

C. Richard McQueen
Greene, Buckley, Jones & McQueen
Suite 1010 Park Central
2970 Clairmont Road
Atlanta, GA 30329

Phone: 404-522-3541 (main number)
Direct: 404-420-5913
Fax: 404-522-3677
Email: crmqueen@gbjm.com

Attached please find a copy of your most recent correspondence. This was forwarded to the trustee on 9/2/04. Please direct all future correspondence directly to trustee.

TAX ABATEMENT REQUEST FORM

Please submit one form per property tax abatement request

Additional copies of this form are found at www.burlingtonvt.gov/CT/PropertyTax/Abatement

Submit to: Attention: Kenneth, Burlington City Hall, Ground Floor, 149 Church Street, Burlington, VT 05401

Date of this Request: Jan. 21, 2026

Name, Property Owner on Grand List: LA KOSHER NOSTRA LLC (Soo RAN CHOI) (Rinaldo Pierno)

Name, Applicant: La kosher Nostra, LLC (SooRan Choi, Rinaldo Pierno)
(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: August 2023

Executor/Administrator of Estate: Soo RAN CHOI, Rinaldo Pierno

Mailing Address: 101 Clark St. APT 18K, Brooklyn, NY 11201

City, State, Zip code: Brooklyn, NY 11201

Applicant's Email and Phone #: blackcatinthedark@gmail.com, 646-708-2848

Location of Property: 39 Hildred Dr.

Parcel ID # (000-0-000-000): 046-1-069-039 or,

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

Total dollar amount you are requesting be abated:	\$	<u>2,591.48</u>
Breakout based on amount of:		
taxes:	\$	<u>0</u>
penalties:	\$	<u>654.73</u>
interest:	\$	<u>1,936.75</u>
prior year delinquency:	\$	<u>0</u>
other:	\$	<u>0</u>

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

The tax bill has been mailed to a wrong address and never reached us until Jan when we returned from a trip that we found a forwarded mail that contained the tax bill. We are from NY where all our property taxes were included in our maintenance, and since we moved to this new unit 39 Hildred Dr, we haven't seen any tax bills until now, so we did not

Required Attachments: realize there are property taxes on delinquent. We were never late on tax payment before and it was really caused by the mails having gone to a wrong address.

- Copy of Tax Bill
- Copy of Tax Payment History (attainable from Clerk/Treasurer's Office)
- Property Record Card

Signature [Signature]

Date Jan. 21, 2026

This form received by:

Date received: _____

JAN 22 2026

**FORMAL PETITION FOR WAIVER OF PENALTIES AND INTEREST
Property Taxes for 39 Hildred Drive, Burlington, Vermont 05401**

BEFORE THE BURLINGTON BOARD OF TAX ABATEMENT

Respondents:

La Kosher Nostra LLC
Soo Ran Choi, Member
Rinaldo B. Pierno, Member

Parcel: 39 Hildred Drive, Burlington, Vermont 05401

Amount in Controversy: \$2,591.48

- **Interest:** \$1,936.75
- **Penalties:** \$654.73

STATEMENT OF RELIEF REQUESTED

Respondents respectfully petition the Burlington Board of Tax Abatement for the waiver and abatement of penalties and interest assessed in connection with property tax obligations relating to the above-referenced parcel, pursuant to the Board's statutory and equitable authority to remedy manifest injustice.

STATEMENT OF FACTS

1. La Kosher Nostra LLC is the lawful owner of the real property located at 39 Hildred Drive, Burlington, Vermont 05401. Soo Ran Choi and Rinaldo B. Pierno are the sole members of the LLC.
2. Respondents timely filed all required ownership, residency, and tax-related documentation with the State of Vermont and the City of Burlington and provided a valid and accurate mailing address: **8901 Shore Road, Brooklyn, New York 11209**.
3. Notwithstanding Respondents' compliance, the City of Burlington's municipal tax authority erroneously entered Respondents' mailing address as **8901 Shore Road, Brooklyn, Vermont 11209**, a nonexistent municipality and an invalid address.
4. As a direct result of this administrative error, all property tax bills, notices, and correspondence were mailed to an incorrect and nonexistent address and were never received by the Respondents.
5. Respondents received no actual or constructive notice of the tax assessments

until January 13, 2026, when a single undeliverable item was finally forwarded.

6. Upon learning of the outstanding tax obligation, Respondents acted promptly and in good faith by correcting the address on record and remitting full payment of all taxes then calculated as due, including principal, penalties, and interest, solely to bring the account current and avoid further accrual.

AFFIRMATIVE DEFENSES

First Affirmative Defense – Administrative Error:

The assessment of penalties and interest arose exclusively from a clerical and data-entry error by the municipal tax authority in recording the Respondents' mailing address. Such error is attributable solely to the taxing authority and not to any act or omission by Respondents.

Second Affirmative Defense – Lack of Proper Notice:

As a matter of law and due process, a property tax liability accompanied by penalties and interest is enforceable only upon proper notice to the taxpayer. Respondents received no such notice due to the City's mailing error. The absence of notice renders the imposition of penalties and interest improper and unenforceable.

Third Affirmative Defense – Manifest Injustice:

The imposition of penalties and interest under these circumstances constitutes manifest injustice. Respondents complied with all filing requirements, provided a correct mailing address, and had no knowledge of the tax delinquency until years later due solely to municipal error. Equity and fundamental fairness compel abatement.

CONCLUSION AND PRAYER FOR RELIEF

WHEREFORE, for the reasons stated herein, Respondents respectfully request that the Burlington Board of Tax Abatement:

1. **Waive and abate in full the penalties and interest assessed**, totaling **\$2,591.48**; and
2. Grant such other and further relief as the Board deems just and proper.

Respectfully submitted,

Rinaldo B. Pierno
Member, La Kosher Nostra LLC

Soo Ran Choi
Member, La Kosher Nostra LLC

Dated: January 21, 2025

**SUPPLEMENTAL STATEMENT IN SUPPORT OF PETITION FOR ABATEMENT
Property Taxes for 39 Hildred Drive, Burlington, Vermont 05401**

To the Members of the Burlington Board of Tax Abatement
c/o Office of the Clerk/Treasurer
City Hall, 149 Church Street
Burlington, Vermont 05401

This supplemental statement is submitted in support of, and to be considered together with, the formal **Petition for Waiver and Abatement of Penalties and Interest** filed by the undersigned Respondents concerning the property located at 39 Hildred Drive, Burlington, Vermont, 05401. This letter is intended to provide additional factual clarification regarding the prolonged failure of delivery, the absence of corrective action despite repeated undeliverable mailings, and the resulting financial consequences, without duplicating the legal arguments already set forth in the Petition.

As set forth in the Petition, Respondents purchased the property at 39 Hildred Drive and took up residence in late August 2023. Accordingly, the first property tax bill issued in November 2023, and all subsequent tax bills and notices thereafter, should have been deliverable either to the correct mailing address on file or returned to the sender as undeliverable. Instead, all such correspondence was addressed to **“8901 Shore Road, Brooklyn, VT 11209-5451,”** a nonexistent municipality and an invalid address.

From November 2023 through January 2026, property tax bills and related notices were repeatedly mailed to this incorrect address. Given that no such address exists within the State of Vermont, Respondents reasonably expected that these mailings would be returned to the Office of the Clerk/Treasurer as undeliverable. It is therefore both puzzling and concerning that, despite what must have been repeated failed delivery attempts over more than two years, no corrective action appears to have been taken to verify or reconcile the mailing address against the City’s own records, which contained the correct New York address supplied by Respondents in their filings.

Had such verification occurred at any point following the initial undeliverable mailings, the erroneous designation of “Brooklyn, Vermont” would have been immediately apparent, and the address could have been corrected well before penalties and interest accrued. No attempt was made to contact Respondents by electronic means, nor was mail redirected or forwarded to 39 Hildred Drive during this period.

It was not until **January 13, 2026**, that Respondents received any notice whatsoever, when a single envelope dated **July 2025** was finally forwarded to 39 Hildred Drive after being marked undeliverable at the erroneous address. Upon receipt of that mailing,

Respondents learned for the first time that property taxes had gone unpaid since November 2023 and that penalties and interest had accrued. Until that moment, Respondents had received no notice of any kind regarding the existence of unpaid taxes or the accumulation of additional charges.

Respondents acted immediately and in good faith. Upon first notice, they contacted the Office of the Clerk/Treasurer, **corrected the mailing address on record, and paid the full amount then due, including all base property taxes, penalties, and interest,** to bring the account current without delay. Respondents have **never failed to pay property taxes when properly billed, and they promptly paid upon receipt of the first and only notice. Automatic payments were subsequently established to ensure timely payment going forward** and to prevent any future administrative issues of this nature.

For additional context, Respondents relocated to Vermont from New York in 2023. In New York, property taxes on Respondents' prior residence were incorporated into a consolidated monthly maintenance payment rather than collected through separately issued municipal tax bills. As a result, Respondents had no prior experience with a system requiring direct semiannual or annual property tax payments issued independently by a municipality. As new residents navigating a different state tax structure, Respondents reasonably relied on the expectation that any tax obligation would be communicated through proper notice. **Had any property tax bill, delinquency notice, or warning been delivered at any point after their relocation, Respondents would have paid all amounts due immediately, as they have consistently done in all prior tax matters.**

For clarity and transparency, the financial amounts implicated by this administrative error are as follows:

Summary of Property Tax Payment and Abatement Request

Total amount paid to the City upon notice (inclusive of principal, penalties, and interest): \$13,150.24

Total principal property taxes owed (exclusive of penalties and interest): \$12,929.50

Total penalties and interest paid: \$2,591.48, consisting of:

Penalties: \$654.73

Interest: \$1,936.75

Amount requested for abatement and refund: \$2,591.48 (penalties and interest only)

Respondents fully acknowledge and accept responsibility for the underlying property taxes, including the non-homestead rate applicable due to their continued ownership of a New York apartment for employment-related reasons. Respondents do **not** seek abatement or refund of the principal tax. The request before the Board is limited strictly to the penalties and interest already paid, which accrued solely because tax bills were mailed to a nonexistent address and no corrective action was taken despite repeated indications that delivery had failed.

Had any tax bill or notice been delivered to 39 Hildred Drive at any time between November 2023 and January 2026, Respondents would have paid the amounts due immediately. The accumulation of penalties and interest was not the result of willful nonpayment, neglect, or delay, but rather of a prolonged administrative error compounded by the absence of follow-up despite clear evidence that the mailings were undeliverable.

This supplemental statement is submitted to assist the Board in fully understanding the factual context underlying the Petition and to underscore why the imposition of penalties and interest in this case constitutes manifest injustice. Respondents respectfully submit that these facts further support abatement and refund of the penalties and interest assessed.

Respectfully submitted,

Rinaldo Pierno

Soo Ran Choi

Sole Members, La Kosha Nostra LLC

39 Hildred Drive

Burlington, Vermont 05401

Dated: January 21, 2025

Transferee's Name LA KOSHER NOSTRA, LLC
 Property Location 39 HILDRED DRIVE
 Date of this Closing Aug-14-2023

Note: Long names or addresses may not display fully on the paper copy of the return, but the full names and addresses are submitted electronically to the Town and Department.

LOCAL AND STATE PERMITS AND ACT 250 NOTICE

This serves as notice that:

- The property being transferred may be subject to regulations governing potable water supplies and wastewater systems under 10 V.S.A. Chapter 64 and building, zoning and subdivision regulations;
 - The property being transferred may be subject to Act 250 regulations regarding land use and development under 10 V.S.A. Chapter 151;
 - The parties have an obligation to investigate and disclose knowledge regarding flood regulations affecting the property.
- To determine if the property is in compliance with or exempt from these rules, contact the relevant agency. Contact information is provided in the instructions.

Town Clerk - Sign into your myVtax to enter this recording information. After you have entered the recording information print a copy to deliver to the primary Transferee per 32 V.S.A. 9607.

This section to be completed by Town or City Clerk

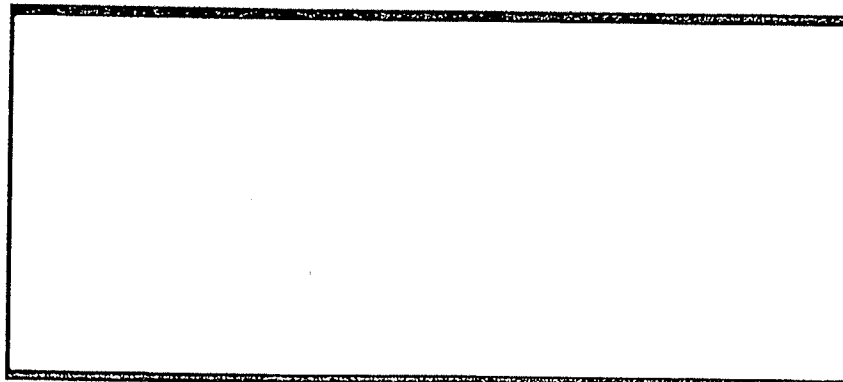
Book Number* <u>1719</u>	Page Number* <u>250</u>	Grand List year* <u>2023</u>
City or Town* <u>Burlington</u>	Parcel ID Number <u>046-1-069-039</u>	Date of Record* <u>08/28/2023</u>
Grand List Value <u>\$200,800</u>	Grand List Category* <u>01</u>	SPAN* <u>114-035-16471</u>
Comments, additional information, etc.		

- Duplicate Return Suspected Portion of the property sold/subdivision Original Return Waiting on Deed

Deed Acknowledgment and Return Received

Received for Record at City of Burlington, VT
 On Aug 28, 2023 at 02:09P
 Katherine Schad, CAO

SIGNED _____ Clerk DATE _____



For Town Use Only

PAYABLE TO:
MAIL TO:

Clerk Treasurer Office

City of Burlington Vermont
PO Box 22086
Albany, NY 12201-2086

TAX BILL

PARCEL ID	BILL DATE	TAX YEAR
046-1-069-039	01/21/2026	2023-2024

Location: 39 HILDRED DR, UNIT 39

SPAN # 114-035-16471 SCL CODE: 035

OWNER **LA KOSHER NOSTRA LLC**
8901 SHORE ROAD
BROOKLYN VT 11209

FOR INCOME TAX PURPOSES

ASSESSED VALUE				NONHOMESTEAD			
REAL	200,800					200,800	
TOTAL TAXABLE VALUE	<u>200,800</u>					<u>200,800</u>	
GRAND LIST VALUES	2,008.00					2,008.00	

MUNICIPAL TAXES				EDUCATION TAXES																														
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES																											
MUNICIPAL	0.7523	x2,008.00=	1,510.61	NONHOMESTEAD EDUCATION	1.4591	x2,008.00=	2,929.87																											
LOCAL AGREEMENT	0.0005	x2,008.00=	1.00																															
<p style="font-size: 2em; opacity: 0.5;">Revised Bill</p>				<p>See reverse side for education tax rate calculation information.</p>																														
				<table border="0" style="width: 100%;"> <tr> <td style="width: 50%;">Payments</td> <td style="width: 50%;">TOTAL EDUCATION TAX</td> <td style="text-align: right;">2,929.87</td> </tr> <tr> <td>1 08/12/2023</td> <td>EDUCATION STATE PAYMENT</td> <td style="text-align: right;">0.00</td> </tr> <tr> <td style="text-align: right;">1,110.37</td> <td>EDUCATION NET TAX DUE</td> <td style="text-align: right;">2,929.87</td> </tr> <tr> <td>2 11/12/2023</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">1,110.37</td> <td></td> <td></td> </tr> <tr> <td>3 03/12/2024</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">1,110.37</td> <td></td> <td></td> </tr> <tr> <td>4 06/12/2024</td> <td></td> <td></td> </tr> <tr> <td style="text-align: right;">1,110.37</td> <td></td> <td></td> </tr> </table>				Payments	TOTAL EDUCATION TAX	2,929.87	1 08/12/2023	EDUCATION STATE PAYMENT	0.00	1,110.37	EDUCATION NET TAX DUE	2,929.87	2 11/12/2023			1,110.37			3 03/12/2024			1,110.37			4 06/12/2024			1,110.37		
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TOTAL TAX		4,441.48																																
TOTAL STATE PAYMENT		0.00																																
TOTAL NET TAX DUE		4,441.48																																

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

Clerk Treasurer Office TAX YEAR 2023-2024
Clerk Treasurer Office TAX YEAR 2023-2024
Clerk Treasurer Office TAX YEAR 2023-2024
Clerk Treasurer Office TAX YEAR 2023-2024

1ST PAYMENT DUE	
08/12/2023	
OWNER NAME	
LA KOSHER NOSTRA LLC	
PARCEL ID	
046-1-069-039	
AMOUNT DUE	1110.37
AMOUNT PAID	

2ND PAYMENT DUE	
11/12/2023	
OWNER NAME	
LA KOSHER NOSTRA LLC	
PARCEL ID	
046-1-069-039	
AMOUNT DUE	1110.37
AMOUNT PAID	

3RD PAYMENT DUE	
03/12/2024	
OWNER NAME	
LA KOSHER NOSTRA LLC	
PARCEL ID	
046-1-069-039	
AMOUNT DUE	1110.37
AMOUNT PAID	

4TH PAYMENT DUE	
06/12/2024	
OWNER NAME	
LA KOSHER NOSTRA LLC	
PARCEL ID	
046-1-069-039	
AMOUNT DUE	1110.37
AMOUNT PAID	

PAYABLE TO:
MAIL TO:

Clerk Treasurer Office
City of Burlington Vermont
PO Box 22086
Albany, NY 12201-2086

TAX BILL

PARCEL ID	BILL DATE	TAX YEAR
046-1-069-039	01/21/2026	2024-2025

Location: 39 HILDRED DR, UNIT 39

SPAN # 114-035-16471 SCL CODE: 035

FOR INCOME TAX PURPOSES

OWNER LA KOSHER NOSTRA LLC
8901 SHORE ROAD
BROOKLYN VT 11209

ASSESSED VALUE		NONHOMESTEAD
REAL	200,800	200,800
TOTAL TAXABLE VALUE	200,800	200,800
GRAND LIST VALUES	2,008.00	2,008.00

MUNICIPAL TAXES				EDUCATION TAXES			
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES
MUNICIPAL	0.8326	x2,008.00=	1,671.85	NON HOMESTEAD EDUCATION	1.5837	x2,008.00=	3,180.07
REVISED LOCAL AGRMNT	0.0005	x2,008.00=	1.00	1.3910 (state rate) / 87.83% (CLA) = 1.5837			
<p style="text-align: center;">Revised Bill</p>				TOTAL EDUCATION TAX 3,180.07			
				EDUCATION STATE PAYMENT 0.00			
				EDUCATION NET TAX DUE 3,180.07			
				TAX SUMMARY			
				Municipal + Education			
TOTAL MUNICIPAL TAX			1,672.85	TOTAL TAX			4,852.92
MUNICIPAL STATE PAYMENT			0.00	TOTAL STATE PAYMENT			0.00
MUNICIPAL NET TAX DUE			1,672.85	TOTAL NET TAX DUE			4,852.92

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

Clerk Treasurer Office
TAX YEAR 2024-2025

1ST PAYMENT DUE	
08/12/2024	
OWNER NAME	
LA KOSHER NOSTRA LLC	
PARCEL ID	
046-1-069-039	
AMOUNT DUE	1213.23
AMOUNT PAID	

Clerk Treasurer Office
TAX YEAR 2024-2025

2ND PAYMENT DUE	
11/12/2024	
OWNER NAME	
LA KOSHER NOSTRA LLC	
PARCEL ID	
046-1-069-039	
AMOUNT DUE	1213.23
AMOUNT PAID	

Clerk Treasurer Office
TAX YEAR 2024-2025

3RD PAYMENT DUE	
03/12/2025	
OWNER NAME	
LA KOSHER NOSTRA LLC	
PARCEL ID	
046-1-069-039	
AMOUNT DUE	1213.23
AMOUNT PAID	

Clerk Treasurer Office
TAX YEAR 2024-2025

4TH PAYMENT DUE	
06/12/2025	
OWNER NAME	
LA KOSHER NOSTRA LLC	
PARCEL ID	
046-1-069-039	
AMOUNT DUE	1213.23
AMOUNT PAID	

OFFICE OF THE CLERK
149 CHURCH ST
BURLINGTON, VERMONT 05401

TAX BILL ENCLOSED

Presorted
First Class Mail
U.S. Postage Paid
Burlington, VT
Permit No. 253

Forwarding Service Requested

Handwritten: # 700 P
A. P.
#

JWNER



LA KOSHER NOSTRA LLC
8901 SHORE ROAD
BROOKLYN VT 11209-5451

NIXIE 100 DE 1300 0007/17/25

RETURN TO SENDER
INSUFFICIENT ADDRESS
UNABLE TO FORWARD

BC: 0540184299 *0444-02736-09-38

054018429

PAYABLE TO:
MAIL TO:

CITY OF BURLINGTON

PO BOX 22086
ALBANY, NY 12201-2086

802 - 865 - 7000

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

TAX BILL

Tax Map: 046-1-069-039

Location: 39 HILDRED DR, UNIT 39

PARCEL ID	BILL DATE	TAX YEAR
046-1-069-039	07/02/2025	2025-2026

3910022

OWNER



LA KOSHER NOSTRA LLC
8901 SHORE ROAD
BROOKLYN VT 11209-5451

HOUSESITE TAX INFORMATION	
SPAN # 114-035-16471	SCL CODE: 035
RETAIN FOR INCOME TAX PURPOSES	

ASSESSED VALUE	HOMESTEAD	NON HOMESTEAD
REAL 200,800		200,800
TOTAL TAXABLE VALUE 200,800		200,800
GRAND LIST VALUES 2,008.00		2,008.00

MUNICIPAL TAXES				EDUCATION TAXES			
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES
MUNICIPAL	0.8557	x2,008.00=	1,718.22	NON HOMESTEAD EDUCATION	1.5072	x2,008.00=	3,026.46
LOCAL AGREEMENT	0.0004	x2,008.00=	0.80	1.7030 (state rate) / 112.99% (CLA + 5A) = 1.5072			
				Payments			
				1	08/12/2025		TOTAL EDUCATION TAX 3,026.46
						1,186.37	EDUCATION STATE PAYMENT 0.00
							EDUCATION NET TAX DUE 3,026.46
				2	11/12/2025		
						1,186.37	
				3	03/12/2026		
						1,186.37	
				4	06/12/2026		
						1,186.37	
TOTAL MUNICIPAL TAX			1,719.02				
MUNICIPAL STATE PAYMENT			0.00				
MUNICIPAL NET TAX DUE			1,719.02				
				TAX SUMMARY			
				Municipal + Education			
				TOTAL TAX 4,745.48			
				TOTAL STATE PAYMENT 0.00			
				TOTAL NET TAX DUE 4,745.48			

**DETACH THE INCLUDED STUB AND
RETURN YOUR PAYMENT TO:**

**City of Burlington
Attn: Property Taxes
P.O. Box 22086
Albany NY 12201-2086**

You can now pay your taxes online at:
<https://www.burlingtonvt.gov/ct/property-taxes>

Parcel ID 046-1-069-039

Exterior Information

Type	THE - TOWNS END
Sty Hght	2 - Two Sty
(Liv) Units	1
Found	C - CONCRETE
Frame	W - Wood
P. Wall	V - VINYL CLAPBR
Sec Wall	0
Roof Str	GB - GABLE
Roof Cvr	AS - ASPHALT SH
Color	
View	
Shape	
Bld Name	

General Information

Grade	A - AVERAGE
Year Blt	1992
All LUC	
Juris	
Con Mod	

Interior Information

Avg Ht / Ft	
P. Int Wall	DW - DRYWALL
Sec Int Wall	
Partition	
P. Floor	CA - CARPET
Sec Floor	
Bmt Floors	
Sub Floors	
Bmt Garage	1
Electric	T - TYPICAL
Insulation	T - TYPICAL
Int Vs Ext	
Heat Fuel	G - GAS
Heat	HW - HOT WATER
# Heat Sys	0
Heated %	AC %
Sol HW %	Ctrl Vac %
Com Wall %	Sprink %

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size	Qual	Con	Year	Unit	Prc	Dis	Depr %	LUC	Ft	NBC	Ft	Juris	Ft	Appr Val	Assessed	Image	
	Building Totals																					
	Parcel Totals																					

Comments

CONDO UNIT 39 RIVERWATCH
Building 1

Res Breakdown

Floor	No. Unit	Rooms	Bdrms	Exterior	Interior	Add.	Kitchen	Bath	Plumb	Electric	Heating	General
U	1	4	2									
Bld Total	1	4	2									
Prcd Total	1	4	2									

Calc Ladder

Base Rate	84.00	Depr	29,363
Size Adj	1.60000	Deprd Total	200,757
Con Adj	1.04000	Juris FL	1.0000
Adj Prc	\$139.78	Spec. Features	\$0
Grade Ft.	1.00000	Lump Sum	
Other Feat	\$9,000	Final Total	\$200,800
NBH Mod	1.0000	Override Val	
NBC Infl	1.5300	Assmnt FL	1.0000
LUC Ft.	1.0000	Assessed Val	\$200,800
Adj Tot (each)	230.120	Total \$/SF	\$200.80
Depr %	12.76%	Undepr \$/SF	139.78000

Other Features

Kitchens	1	Ring	
Add Klt.	0	Ring	
Fireplaces	0	Ring	
WS Flues	0	Ring	

Depreciation

Phys Con	GD	12.76
Functional		
Economic		
Special		
Override		
Total	12.76%	

Comparable Sales (7 of 16)

Ring	Parcel ID	Type	Sale Date	Price
86	046-1-069-400	Default Mod	06/01/2020	182,630
86	046-1-069-101	Default Mod	12/10/2019	189,000
86	046-1-069-167	Default Mod	07/27/2018	184,400
86	046-1-069-255	Default Mod	12/16/2019	198,000
86	046-1-069-263	Default Mod	05/02/2019	196,500
86	046-1-069-294	Default Mod	08/23/2019	196,000
Avg Ring	81.50	Ind Val		3,754,458

Sketch



Mobile Home

Model	Year	Color

Alt Areas

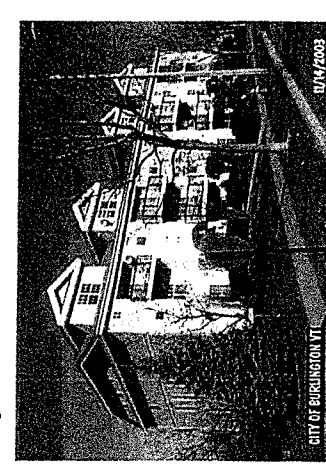
S. Area	Alt Type	% Alt	Tenants	Qual	% U

Sub Areas

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val
FFL	1ST FLOOR	500	500	500	500	139.78	69,890
SFL	2ND FLOOR	500	500	500	500	125.80	62,900
SLAB	SLAB FNDTN	500	500	0	0	13.98	6,990
OFF	OPEN PORCH	40	40	0	0	40.63	1,625
Building Totals		1,540	1,540	1,000	1,000		141,405
Parcel Totals		1,540	1,540	1,000	1,000		141,405

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size	Qual	Con	Year	Unit	Prc	Dis	Depr %	LUC	Ft	NBC	Ft	Juris	Ft	Appr Val	Assessed	Image
	Building Totals																				
	Parcel Totals																				



City of Burlington Tax Administration
Detail Transactions Report
Parcel 046-1-069-039 For Tax Year 2024 Full Detail

Parcel	Tax Year	Name							
Description		Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
046-1-069-039	2024	LA KOSHER NOSTRA LLC		39 HILDRED DR, UNIT 39					
Bill Appl. To Prin. Pmt 1		07/06/23			61		1,110.37	1,110.37	
Bill Appl. To Prin. Pmt 2		07/06/23			61		1,110.37	2,220.74	
Bill Appl. To Prin. Pmt 3		07/06/23			61		1,110.37	3,331.11	
Bill Appl. To Prin. Pmt 4		07/06/23			61		1,110.37	4,441.48	
Rcpt. Appl. To Prin. Pmt 1		08/15/23	695	9271425.0	175	LOCKBOX	-11.10	4,430.38	
Rcpt. Appl. To Prin. Pmt 2		08/15/23	695	9271425.0	175	LOCKBOX	-1,099.27	3,331.11	
Bill Appl. To Int. Pmt 1		08/16/23			173		11.10	3,342.21	
Adj. Appl. To Prin. Pmt 1		08/17/23	NSF ck 695 stop pmnt				11.10	3,353.31	
Adj. Appl. To Prin. Pmt 2		08/17/23	NSF ck 695 stop pmnt				1,099.27	4,452.58	
Rcpt. Appl. To Prin. Pmt 1		08/17/23	002241	817234.0	178	SS	-1,099.27	3,353.31	
Rcpt. Appl. To Int. Pmt 1		08/17/23	002241	817234.0	178	SS	-11.10	3,342.21	
Rcpt. Appl. To Prin. Pmt 1		08/18/23	2252	818232.0	180	LB	-11.10	3,331.11	
Rcpt. Appl. To Prin. Pmt 2		08/18/23	2252	818232.0	180	LB	-0.01	3,331.10	
Bill Appl. To Int. Pmt 2		11/22/23			410		11.10	3,342.20	
Bill Appl. To Int. Pmt 2		11/28/23			415		44.41	3,386.61	
Bill Appl. To Int. Pmt 2		12/18/23			465		11.10	3,397.71	
Bill Appl. To Int. Pmt 2		01/18/24			524		11.10	3,408.81	
Bill Appl. To Int. Pmt 2		02/19/24			586		11.10	3,419.91	
Bill Appl. To Int. Pmt 2		03/20/24			666		11.10	3,431.01	
Bill Appl. To Int. Pmt 3		03/20/24			666		11.10	3,442.11	
Bill Appl. To Int. Pmt 3		03/26/24			682		44.41	3,486.52	
Bill Appl. To Int. Pmt 2		04/16/24			730		11.10	3,497.62	
Bill Appl. To Int. Pmt 3		04/16/24			730		11.10	3,508.72	
Bill Appl. To Int. Pmt 2		05/17/24			793		11.10	3,519.82	
Bill Appl. To Int. Pmt 3		05/17/24			793		11.10	3,530.92	
Bill Appl. To Int. Pmt 2		06/17/24			874		11.10	3,542.02	
Bill Appl. To Int. Pmt 3		06/17/24			874		11.10	3,553.12	
Bill Appl. To Int. Pmt 4		06/17/24			874		11.10	3,564.22	
Bill Appl. To Int. Pmt 4		06/28/24			901		44.41	3,608.63	
Bill Appl. To Pen. Pmt 2		06/28/24			902		88.83	3,697.46	
Bill Appl. To Pen. Pmt 3		06/28/24			902		88.83	3,786.29	
Bill Appl. To Pen. Pmt 4		06/28/24			902		88.83	3,875.12	
Bill Appl. To Oth. Pmt 1		06/28/24			903		1.00	3,876.12	
Bill Appl. To Int. Pmt 2		07/17/24			944		11.10	3,887.22	
Bill Appl. To Int. Pmt 3		07/17/24			944		11.10	3,898.32	
Bill Appl. To Int. Pmt 4		07/17/24			944		11.10	3,909.42	
Bill Appl. To Int. Pmt 2		08/20/24			36		11.10	3,920.52	
Bill Appl. To Int. Pmt 3		08/20/24			36		11.10	3,931.62	
Bill Appl. To Int. Pmt 4		08/20/24			36		11.10	3,942.72	
Bill Appl. To Int. Pmt 2		09/17/24			101		11.10	3,953.82	
Bill Appl. To Int. Pmt 3		09/17/24			101		11.10	3,964.92	
Bill Appl. To Int. Pmt 4		09/17/24			101		11.10	3,976.02	
Bill Appl. To Int. Pmt 2		10/17/24			167		11.10	3,987.12	
Bill Appl. To Int. Pmt 3		10/17/24			167		11.10	3,998.22	
Bill Appl. To Int. Pmt 4		10/17/24			167		11.10	4,009.32	
Bill Appl. To Int. Pmt 2		11/20/24			259		11.10	4,020.42	
Bill Appl. To Int. Pmt 3		11/20/24			259		11.10	4,031.52	
Bill Appl. To Int. Pmt 4		11/20/24			259		11.10	4,042.62	
Bill Appl. To Int. Pmt 2		12/18/24			323		11.10	4,053.72	

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Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L	Batch#	Remit	Amount	Balance
			Bill Appl. To Int.	Pmt 3	12/18/24		323			11.10	4,064.82
			Bill Appl. To Int.	Pmt 4	12/18/24		323			11.10	4,075.92
			Bill Appl. To Int.	Pmt 2	01/17/25		379			11.10	4,087.02
			Bill Appl. To Int.	Pmt 3	01/17/25		379			11.10	4,098.12
			Bill Appl. To Int.	Pmt 4	01/17/25		379			11.10	4,109.22
			Bill Appl. To Int.	Pmt 2	02/19/25		448			11.10	4,120.32
			Bill Appl. To Int.	Pmt 3	02/19/25		448			11.10	4,131.42
			Bill Appl. To Int.	Pmt 4	02/19/25		448			11.10	4,142.52
			Bill Appl. To Int.	Pmt 2	03/20/25		532			11.10	4,153.62
			Bill Appl. To Int.	Pmt 3	03/20/25		532			11.10	4,164.72
			Bill Appl. To Int.	Pmt 4	03/20/25		532			11.10	4,175.82
			Bill Appl. To Int.	Pmt 2	04/17/25		607			11.10	4,186.92
			Bill Appl. To Int.	Pmt 3	04/17/25		607			11.10	4,198.02
			Bill Appl. To Int.	Pmt 4	04/17/25		607			11.10	4,209.12
			Bill Appl. To Int.	Pmt 2	05/19/25		677			11.10	4,220.22
			Bill Appl. To Int.	Pmt 3	05/19/25		677			11.10	4,231.32
			Bill Appl. To Int.	Pmt 4	05/19/25		677			11.10	4,242.42
			Bill Appl. To Int.	Pmt 2	06/17/25		760			11.10	4,253.52
			Bill Appl. To Int.	Pmt 3	06/17/25		760			11.10	4,264.62
			Bill Appl. To Int.	Pmt 4	06/17/25		760			11.10	4,275.72
			Bill Appl. To Int.	Pmt 2	07/21/25		859			11.10	4,286.82
			Bill Appl. To Int.	Pmt 3	07/21/25		859			11.10	4,297.92
			Bill Appl. To Int.	Pmt 4	07/21/25		859			11.10	4,309.02
			Bill Appl. To Int.	Pmt 2	08/21/25		979			11.10	4,320.12
			Bill Appl. To Int.	Pmt 3	08/21/25		979			11.10	4,331.22
			Bill Appl. To Int.	Pmt 4	08/21/25		979			11.10	4,342.32
			Bill Appl. To Int.	Pmt 2	09/18/25		47			11.10	4,353.42
			Bill Appl. To Int.	Pmt 3	09/18/25		47			11.10	4,364.52
			Bill Appl. To Int.	Pmt 4	09/18/25		47			11.10	4,375.62
			Bill Appl. To Int.	Pmt 2	10/21/25		116			11.10	4,386.72
			Bill Appl. To Int.	Pmt 3	10/21/25		116			11.10	4,397.82
			Bill Appl. To Int.	Pmt 4	10/21/25		116			11.10	4,408.92
			Bill Appl. To Int.	Pmt 2	11/21/25		211			11.10	4,420.02
			Bill Appl. To Int.	Pmt 3	11/21/25		211			11.10	4,431.12
			Bill Appl. To Int.	Pmt 4	11/21/25		211			11.10	4,442.22
			Bill Appl. To Int.	Pmt 2	12/19/25		280			11.10	4,453.32
			Bill Appl. To Int.	Pmt 3	12/19/25		280			11.10	4,464.42
			Bill Appl. To Int.	Pmt 4	12/19/25		280			11.10	4,475.52
			Bill Appl. To Int.	Pmt 2	01/13/26		331			11.10	4,486.62
			Bill Appl. To Int.	Pmt 3	01/13/26		331			11.10	4,497.72
			Bill Appl. To Int.	Pmt 4	01/13/26		331			11.10	4,508.82
			Rcpt. Appl. To Prin.	Pmt 2	01/21/26	WEB-CC	121269.0	348	LB	-1,110.36	3,398.46
			Rcpt. Appl. To Int.	Pmt 2	01/21/26	WEB-CC	121269.0	348	LB	-344.11	3,054.35
			Rcpt. Appl. To Pen.	Pmt 2	01/21/26	WEB-CC	121269.0	348	LB	-88.83	2,965.52
			Rcpt. Appl. To Prin.	Pmt 3	01/21/26	WEB-CC	121269.0	348	LB	-1,110.37	1,855.15
			Rcpt. Appl. To Int.	Pmt 3	01/21/26	WEB-CC	121269.0	348	LB	-299.71	1,555.44
			Rcpt. Appl. To Pen.	Pmt 3	01/21/26	WEB-CC	121269.0	348	LB	-88.83	1,466.61
			Rcpt. Appl. To Prin.	Pmt 4	01/21/26	WEB-CC	121269.0	348	LB	-1,110.37	356.24
			Rcpt. Appl. To Int.	Pmt 4	01/21/26	WEB-CC	121269.0	348	LB	-266.41	89.83
			Rcpt. Appl. To Pen.	Pmt 4	01/21/26	WEB-CC	121269.0	348	LB	-88.83	1.00

01/22/26
08:54 am

City of Burlington Tax Administration
Detail Transactions Report
Parcel 046-1-069-039 For Tax Year 2024 Full Detail

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Parcel	Tax Year	Name						
Description		Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance
Rcpt. Appl. To Oth.		01/21/26	WEB-CC	121269.0	348	LB	-1.00	0.00

								Parcel Balance
								0.00
								=====
								Grand Total
								0.00

City of Burlington Tax Administration
Detail Transactions Report
Parcel 046-1-069-039 For Tax Year 2025 Full Detail

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance
046-1-069-039	2025	LA KOSHER NOSTRA LLC					39 HILDRED DR, UNIT 39			
			Bill Appl. To Prin.	Pmt 1	07/01/24		912		1,213.23	1,213.23
			Bill Appl. To Prin.	Pmt 2	07/01/24		912		1,213.23	2,426.46
			Bill Appl. To Prin.	Pmt 3	07/01/24		912		1,213.23	3,639.69
			Bill Appl. To Prin.	Pmt 4	07/01/24		912		1,213.23	4,852.92
			Bill Appl. To Int.	Pmt 1	08/20/24		36		12.13	4,865.05
			Bill Appl. To Int.	Pmt 1	08/27/24		52		48.53	4,913.58
			Bill Appl. To Int.	Pmt 1	09/17/24		101		12.13	4,925.71
			Bill Appl. To Int.	Pmt 1	10/17/24		167		12.13	4,937.84
			Bill Appl. To Int.	Pmt 1	11/20/24		259		12.13	4,949.97
			Bill Appl. To Int.	Pmt 2	11/20/24		259		12.13	4,962.10
			Bill Appl. To Int.	Pmt 2	11/27/24		275		48.53	5,010.63
			Bill Appl. To Int.	Pmt 1	12/18/24		323		12.13	5,022.76
			Bill Appl. To Int.	Pmt 2	12/18/24		323		12.13	5,034.89
			Bill Appl. To Int.	Pmt 1	01/17/25		379		12.13	5,047.02
			Bill Appl. To Int.	Pmt 2	01/17/25		379		12.13	5,059.15
			Bill Appl. To Int.	Pmt 1	02/19/25		448		12.13	5,071.28
			Bill Appl. To Int.	Pmt 2	02/19/25		448		12.13	5,083.41
			Bill Appl. To Int.	Pmt 1	03/20/25		532		12.13	5,095.54
			Bill Appl. To Int.	Pmt 2	03/20/25		532		12.13	5,107.67
			Bill Appl. To Int.	Pmt 3	03/20/25		532		12.13	5,119.80
			Bill Appl. To Int.	Pmt 3	03/28/25		555		48.53	5,168.33
			Bill Appl. To Int.	Pmt 1	04/17/25		607		12.13	5,180.46
			Bill Appl. To Int.	Pmt 2	04/17/25		607		12.13	5,192.59
			Bill Appl. To Int.	Pmt 3	04/17/25		607		12.13	5,204.72
			Bill Appl. To Int.	Pmt 1	05/19/25		677		12.13	5,216.85
			Bill Appl. To Int.	Pmt 2	05/19/25		677		12.13	5,228.98
			Bill Appl. To Int.	Pmt 3	05/19/25		677		12.13	5,241.11
			Bill Appl. To Int.	Pmt 1	06/17/25		760		12.13	5,253.24
			Bill Appl. To Int.	Pmt 2	06/17/25		760		12.13	5,265.37
			Bill Appl. To Int.	Pmt 3	06/17/25		760		12.13	5,277.50
			Bill Appl. To Int.	Pmt 4	06/17/25		760		12.13	5,289.63
			Bill Appl. To Int.	Pmt 4	06/30/25		805		48.53	5,338.16
			Bill Appl. To Pen.	Pmt 1	06/30/25		806		97.06	5,435.22
			Bill Appl. To Pen.	Pmt 2	06/30/25		806		97.06	5,532.28
			Bill Appl. To Pen.	Pmt 3	06/30/25		806		97.06	5,629.34
			Bill Appl. To Pen.	Pmt 4	06/30/25		806		97.06	5,726.40
			Bill Appl. To Oth.	Pmt 1	06/30/25		807		1.00	5,727.40
			Bill Appl. To Int.	Pmt 1	07/21/25		859		12.13	5,739.53
			Bill Appl. To Int.	Pmt 2	07/21/25		859		12.13	5,751.66
			Bill Appl. To Int.	Pmt 3	07/21/25		859		12.13	5,763.79
			Bill Appl. To Int.	Pmt 4	07/21/25		859		12.13	5,775.92
			Bill Appl. To Int.	Pmt 1	08/21/25		979		12.13	5,788.05
			Bill Appl. To Int.	Pmt 2	08/21/25		979		12.13	5,800.18
			Bill Appl. To Int.	Pmt 3	08/21/25		979		12.13	5,812.31
			Bill Appl. To Int.	Pmt 4	08/21/25		979		12.13	5,824.44
			Bill Appl. To Int.	Pmt 1	09/18/25		47		12.13	5,836.57
			Bill Appl. To Int.	Pmt 2	09/18/25		47		12.13	5,848.70
			Bill Appl. To Int.	Pmt 3	09/18/25		47		12.13	5,860.83
			Bill Appl. To Int.	Pmt 4	09/18/25		47		12.13	5,872.96

City of Burlington Tax Administration
Detail Transactions Report
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Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L	Batch#	Remit	Amount	Balance
Bill	Appl.	To Int.	Pmt 1	10/21/25		116				12.13	5,885.09
Bill	Appl.	To Int.	Pmt 2	10/21/25		116				12.13	5,897.22
Bill	Appl.	To Int.	Pmt 3	10/21/25		116				12.13	5,909.35
Bill	Appl.	To Int.	Pmt 4	10/21/25		116				12.13	5,921.48
Bill	Appl.	To Int.	Pmt 1	11/21/25		211				12.13	5,933.61
Bill	Appl.	To Int.	Pmt 2	11/21/25		211				12.13	5,945.74
Bill	Appl.	To Int.	Pmt 3	11/21/25		211				12.13	5,957.87
Bill	Appl.	To Int.	Pmt 4	11/21/25		211				12.13	5,970.00
Bill	Appl.	To Int.	Pmt 1	12/19/25		280				12.13	5,982.13
Bill	Appl.	To Int.	Pmt 2	12/19/25		280				12.13	5,994.26
Bill	Appl.	To Int.	Pmt 3	12/19/25		280				12.13	6,006.39
Bill	Appl.	To Int.	Pmt 4	12/19/25		280				12.13	6,018.52
Bill	Appl.	To Int.	Pmt 1	01/13/26		331				12.13	6,030.65
Bill	Appl.	To Int.	Pmt 2	01/13/26		331				12.13	6,042.78
Bill	Appl.	To Int.	Pmt 3	01/13/26		331				12.13	6,054.91
Bill	Appl.	To Int.	Pmt 4	01/13/26		331				12.13	6,067.04
Rcpt.	Appl.	To Prin.	Pmt 1	01/21/26	WEB-CC	121269.0	348		LB	-1,213.23	4,853.81
Rcpt.	Appl.	To Int.	Pmt 1	01/21/26	WEB-CC	121269.0	348		LB	-266.87	4,586.94
Rcpt.	Appl.	To Pen.	Pmt 1	01/21/26	WEB-CC	121269.0	348		LB	-97.06	4,489.88
Rcpt.	Appl.	To Prin.	Pmt 2	01/21/26	WEB-CC	121269.0	348		LB	-1,213.23	3,276.65
Rcpt.	Appl.	To Int.	Pmt 2	01/21/26	WEB-CC	121269.0	348		LB	-230.48	3,046.17
Rcpt.	Appl.	To Pen.	Pmt 2	01/21/26	WEB-CC	121269.0	348		LB	-97.06	2,949.11
Rcpt.	Appl.	To Prin.	Pmt 3	01/21/26	WEB-CC	121269.0	348		LB	-1,213.23	1,735.88
Rcpt.	Appl.	To Int.	Pmt 3	01/21/26	WEB-CC	121269.0	348		LB	-181.96	1,553.92
Rcpt.	Appl.	To Pen.	Pmt 3	01/21/26	WEB-CC	121269.0	348		LB	-97.06	1,456.86
Rcpt.	Appl.	To Prin.	Pmt 4	01/21/26	WEB-CC	121269.0	348		LB	-1,213.23	243.63
Rcpt.	Appl.	To Int.	Pmt 4	01/21/26	WEB-CC	121269.0	348		LB	-145.57	98.06
Rcpt.	Appl.	To Pen.	Pmt 4	01/21/26	WEB-CC	121269.0	348		LB	-97.06	1.00
Rcpt.	Appl.	To Oth.		01/21/26	WEB-CC	121269.0	348		LB	-1.00	0.00

Parcel Balance											
0.00											
=====											
Grand Total											
0.00											

City of Burlington Tax Administration
Detail Transactions Report
Parcel 046-1-069-039 For Tax Year 2026 Full Detail

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
046-1-069-039	2026	LA KOSHER NOSTRA LLC				39 HILDRED DR, UNIT 39					
			Bill Appl. To Prin. Pmt 1	07/02/25		824			1,186.37	1,186.37	
			Bill Appl. To Prin. Pmt 2	07/02/25		824			1,186.37	2,372.74	
			Bill Appl. To Prin. Pmt 3	07/02/25		824			1,186.37	3,559.11	
			Bill Appl. To Prin. Pmt 4	07/02/25		824			1,186.37	4,745.48	
			Bill Appl. To Int. Pmt 1	08/21/25		979			11.86	4,757.34	
			Bill Appl. To Int. Pmt 1	08/28/25		999			47.45	4,804.79	
			Bill Appl. To Int. Pmt 1	09/18/25		47			11.86	4,816.65	
			Bill Appl. To Int. Pmt 1	10/21/25		116			11.86	4,828.51	
			Bill Appl. To Int. Pmt 1	11/21/25		211			11.86	4,840.37	
			Bill Appl. To Int. Pmt 2	11/21/25		211			11.86	4,852.23	
			Bill Appl. To Int. Pmt 2	12/01/25		232			47.45	4,899.68	
			Bill Appl. To Int. Pmt 1	12/19/25		280			11.86	4,911.54	
			Bill Appl. To Int. Pmt 2	12/19/25		280			11.86	4,923.40	
			Bill Appl. To Int. Pmt 1	01/13/26		331			11.86	4,935.26	
			Bill Appl. To Int. Pmt 2	01/13/26		331			11.86	4,947.12	
			Rept. Appl. To Prin. Pmt 1	01/21/26	WEB-CC	121269.0	348	LB	-1,186.37	3,760.75	
			Rept. Appl. To Int. Pmt 1	01/21/26	WEB-CC	121269.0	348	LB	-118.61	3,642.14	
			Rept. Appl. To Prin. Pmt 2	01/21/26	WEB-CC	121269.0	348	LB	-1,186.37	2,455.77	
			Rept. Appl. To Int. Pmt 2	01/21/26	WEB-CC	121269.0	348	LB	-83.03	2,372.74	
			Parcel Balance								2,372.74
			Grand Total								2,372.74

TAX ABATEMENT REQUEST FORM

Please submit one form per property tax abatement request

Additional copies of this form are found at www.burlingtonvt.gov/CT/PropertyTax/Abatement

Submit to: Attention: Kenneth, Burlington City Hall, Ground Floor, 149 Church Street, Burlington, VT 05401

Date of this Request: 12/04/2025

Name, Property Owner on Grand List: 3G LLC

Name, Applicant: Patricia Laraja, Controller for 3G LLC
(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: January, 2023

Executor/Administrator of Estate: PHYLLIS BISSONETTE

Mailing Address: 100 NORTH STREET

City, State, Zip code: BURLINGTON VT 05401

Applicant's Email and Phone #: TRISH@BISSONETTEPROPERTIES.COM 802-309-7484

Location of Property: 10 ROSE STREET

Parcel ID # (000-0-000-000): 044-1-194-000 or,
Account Number (PPP000000): _____ business personal property
(Can be found on the tax bill or property record card)

Total dollar amount you are requesting be abated: \$ 1079.60
Breakout based on amount of: taxes: 653.50
penalties: \$ _____
interest: \$ 425.10
prior year delinquency: \$ _____
other: \$ 1.00
\$ _____

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

SEE ATTACHED LETTER

Required Attachments:

- Copy of Tax Bill
- Copy of Tax Payment History (attainable from Clerk/Treasurer's Office)
- Property Record Card

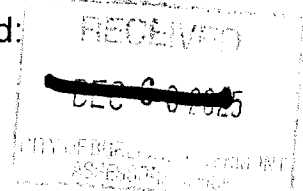
Signature *Patricia Laraja* Date 12/4/25

This form received by: _____ Date received: _____

12.09.2025 - spoke w/ Trish at Bissnette to inform of receipt

DEC 03 2025

DEC 03 2025



December, 4, 2025

City of Burlington
Attn: Kenneth
Burlington City Hall
Ground Floor, 149 Church Street
Burlington, VT 05401

RE: Abatement Request for delinquent taxes for Parcel 044-1-194-000

To whom it concerns,

I respectfully request abatement for the delinquent taxes, interest and other assessed fees for the property at 10 Rose Street, parcel 044-1-194-000 on behalf of 3G LLC.

It was indicated to 3G LLC that the taxes owed were from the tax year 2020. 3G LLC purchased this property in January 2023. During the time leading to the closing of the purchase, Laurie Bunker, a Customer Service Associate at the Clerk / Treasurers Office confirmed to our attorney's office [Judi Chapman of Daly and Daly] that the property was current on taxes, with the next installment due on March 12, 2023. This was conveyed via an email (enclosed) that was sent Tuesday, November 29, 2022 at 10:41 am to chapman@dalyanddaly.com from lbaker@burlingtonvt.gov.

When we received the delinquency notice at the beginning of 2025, we reached out to the Treasurer's Office and provided this information. On January 27, 2025 at 3:41pm, we received a response via email from Maja Kazimieruk saying one option would be for us to go through the board of abatement to make this request. Maja Kazimieruk also stated in the email (enclosed) that office staff would be present at the abatement meeting and would testify that an error was made by the Clerk's Office in informing Daly and Daly that there were no outstanding bills at the time of our purchase.

Prior to initiating this request, we reached out to the previous owner, Michael Ovitt, directly and requested that he settle this debt with you. We received no response from Mr. Ovitt and have confirmed that the city received no payment.

We appreciate any consideration given to this matter and look forward to hearing from you about the next steps.

Respectfully,



Phyllis Bissonette
Member of 3G LLC

PAYABLE TO:
MAIL TO:

CITY OF BURLINGTON

PO BOX 22086
ALBANY, NY 12201-2086

802 - 865 - 7000

Tax Map: 044-1-194-000

Location: 10 ROSE ST


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
044-1-194-000	07/02/2025	2025-2026

1303438

OWNER


 3G LLC
 100 NORTH STREET, UNIT 205
 BURLINGTON VT 05401-5153

HOUSESITE TAX INFORMATION	
SPAN # 114-035-14652	SCL CODE: 035
TOTAL PARCEL ACRES	0.02
RETAIN FOR INCOME TAX PURPOSES	

ASSESSED VALUE	HOMESTEAD	NON-HOMESTEAD
REAL 259,200		259,200
TOTAL TAXABLE VALUE 259,200		259,200
GRAND LIST VALUES 2,592.00		2,592.00

MUNICIPAL TAXES				EDUCATION TAXES			
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES
MUNICIPAL	0.8557	x2,592.00=	2,217.94	NON HOMESTEAD EDUCATION	1.5072	x2,592.00=	3,906.66
LOCAL AGREEMENT	0.0004	x2,592.00=	1.04	1.7030 (state rate) / 112.99% (CLA + SA) = 1.5072			
				Payments		TOTAL EDUCATION TAX 3,906.66	
				1	08/12/2025	EDUCATION STATE PAYMENT	0.00
					1,531.41	EDUCATION NET TAX DUE	3,906.66
				2	11/12/2025		
					1,531.41		
				3	03/12/2026		
					1,531.41		
				4	06/12/2026		
					1,531.41		
TOTAL MUNICIPAL TAX			2,218.98				
MUNICIPAL STATE PAYMENT			0.00				
MUNICIPAL NET TAX DUE			2,218.98				
				TAX SUMMARY			
				Municipal + Education			
				TOTAL TAX		6,125.64	
				TOTAL STATE PAYMENT		0.00	
				TOTAL NET TAX DUE		6,125.64	

**DETACH THE INCLUDED STUB AND
RETURN YOUR PAYMENT TO:**

City of Burlington
Attn: Property Taxes
P.O. Box 22086
Albany NY 12201-2086

You can now pay your taxes online at:
<https://www.burlingtonvt.gov/ct/property-taxes>

CITY OF BURLINGTON
149 CHURCH ST
BURLINGTON, VT 05401
(802)865-7000

PAST DUE PROPERTY TAX NOTICE AS OF 12/01/2025

PARCEL NUMBER : 044-1-194-000

3G LLC
100 NORTH STREET, UNIT 205
BURLINGTON VT 05452

Our records show that the amounts below are outstanding for the
following years:

Year	Principal	Interest	Penalty	Other	Total Location
2020	653.50	425.10	0.00	1.00	1,079.60 10 ROSE ST

TOTAL AMOUNT DUE 1,079.60

If past due taxes are not paid in full on or before the 12th additional interest will be charged. Partial payments will be applied to interest, penalty and warrant fees of the earliest delinquency first. Remaining balance is subject to additional interest. Taxes are received in the City of Burlington Monday through Friday, between the hours of 8:00 AM and 4:30 PM. We accept payments postmarked by the US Post Office on or before the 12th as on time.

For additional information, please call 865-7000 ext 1 between the hours of 8:00 am and 4:30 pm Monday through Friday.

Please Remit To:
Property Tax Collector
Clerk Treasurer's Office
149 Church Street
Burlington, VT 05401

Checks are to be made payable to City of Burlington. Online payments can be made at: <https://www.burlingtonvt.gov/ct/property-taxes>.

Parcel 044-1-194-000 All Tax Years Detail From 07/01/2017-End

Parcel	Tax Year	Name							
Description		Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
044-1-194-000	2017	OVITT, MICHAEL		10 ROSE ST					
				Balance as of 07/01/17				-0.01	-0.01
Elim. Appl. To Cred.		11/03/17		858			0.01	0.00	
				Parcel Balance				0.00	
044-1-194-000	2018	OVITT MICHAEL		10 ROSE ST					
Bill Appl. To Prin. Pmt 1		07/05/17		695			945.54	945.54	
Bill Appl. To Prin. Pmt 2		07/05/17		695			945.54	1,891.08	
Bill Appl. To Prin. Pmt 3		07/05/17		695			945.54	2,836.62	
Bill Appl. To Prin. Pmt 4		07/05/17		695			945.54	3,782.16	
Rcpt. Appl. To Prin. Pmt 1		08/03/17	1806	900344.0	734		-945.54	2,836.62	
Rcpt. Appl. To Prin. Pmt 2		10/23/17	1825	900390.0	839		-945.54	1,891.08	
Rcpt. Appl. To Prin. Pmt 3		02/07/18	1854	900459.0	997		-945.54	945.54	
Rcpt. Appl. To Prin. Pmt 4		06/12/18	1028	193763.0	176	HB	-945.54	0.00	
				Parcel Balance				0.00	
044-1-194-000	2019	OVITT MICHAEL		10 ROSE ST					
Bill Appl. To Prin. Pmt 1		07/10/18		222			997.90	997.90	
Bill Appl. To Prin. Pmt 2		07/10/18		222			997.90	1,995.80	
Bill Appl. To Prin. Pmt 3		07/10/18		222			997.90	2,993.70	
Bill Appl. To Prin. Pmt 4		07/10/18		222			997.90	3,991.60	
Rcpt. Appl. To Prin. Pmt 1		08/15/18	1076	900627.0	308		-997.90	2,993.70	
Bill Appl. To Int. Pmt 2		11/20/18		492			9.98	3,003.68	
Bill Appl. To Int. Pmt 2		11/26/18		505			39.92	3,043.60	
Bill Appl. To Int. Pmt 2		12/14/18		550			9.98	3,053.58	
Bill Appl. To Int. Pmt 2		01/16/19		601			9.98	3,063.56	
Bill Appl. To Int. Pmt 2		02/12/19		636			9.98	3,073.54	
Bill Appl. To Int. Pmt 2		03/21/19		723			9.98	3,083.52	
Bill Appl. To Int. Pmt 3		03/21/19		723			9.98	3,093.50	
Bill Appl. To Int. Pmt 3		03/22/19		727			39.92	3,133.42	
Rcpt. Appl. To Prin. Pmt 2		04/15/19	1218	1231262.0	777		-997.90	2,135.52	
Rcpt. Appl. To Int. Pmt 2		04/15/19	1218	1231262.0	777		-89.82	2,045.70	
Rcpt. Appl. To Prin. Pmt 3		04/15/19	1218	1231262.0	777		-857.58	1,188.12	
Rcpt. Appl. To Int. Pmt 3		04/15/19	1218	1231262.0	777		-49.90	1,138.22	
Bill Appl. To Int. Pmt 3		04/17/19		782			1.40	1,139.62	
Bill Appl. To Int. Pmt 3		05/15/19		827			1.40	1,141.02	
Bill Appl. To Int. Pmt 3		06/17/19		902			1.40	1,142.42	
Bill Appl. To Int. Pmt 4		06/17/19		902			9.98	1,152.40	
Bill Appl. To Int. Pmt 4		06/27/19		926			39.92	1,192.32	
Bill Appl. To Pen. Pmt 3		06/27/19		926			11.23	1,203.55	
Bill Appl. To Pen. Pmt 4		06/27/19		926			79.83	1,283.38	
Bill Appl. To Oth. Pmt 1		06/27/19		926			1.00	1,284.38	
Bill Appl. To Int. Pmt 3		07/16/19		959			1.40	1,285.78	
Bill Appl. To Int. Pmt 4		07/16/19		959			9.98	1,295.76	
Rcpt. Appl. To Prin. Pmt 3		08/13/19	WEB-CK	813199.0	33		-140.32	1,155.44	
Rcpt. Appl. To Int. Pmt 3		08/13/19	WEB-CK	813199.0	33		-5.60	1,149.84	
Rcpt. Appl. To Pen. Pmt 3		08/13/19	WEB-CK	813199.0	33		-11.23	1,138.61	
Rcpt. Appl. To Prin. Pmt 4		08/13/19	WEB-CK	813199.0	33		-997.90	140.71	

Parcel 044-1-194-000 All Tax Years Detail From 07/01/2017-End

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	

			Rept. Appl. To Int.	Pmt 4	08/13/19	WEB-CK	813199.0	33	-59.88	80.83	
			Rept. Appl. To Pen.	Pmt 4	08/13/19	WEB-CK	813199.0	33	-79.83	1.00	
			Rept. Appl. To Oth.		08/13/19	WEB-CK	813199.0	33	-1.00	0.00	

			Parcel Balance							0.00	
044-1-194-000	2020	3G LLC					10 ROSE ST				
			Bill Appl. To Prin.	Pmt 1	07/05/19		940		1,039.05	1,039.05	
			Bill Appl. To Prin.	Pmt 2	07/05/19		940		1,039.05	2,078.10	
			Bill Appl. To Prin.	Pmt 3	07/05/19		940		1,039.05	3,117.15	
			Bill Appl. To Prin.	Pmt 4	07/05/19		940		1,039.05	4,156.20	
			Rept. Appl. To Prin.	Pmt 1	08/13/19	WEB-CK	813199.0	33	-700.04	3,456.16	
			Bill Appl. To Int.	Pmt 1	08/19/19		39		3.39	3,459.55	
			Bill Appl. To Int.	Pmt 1	08/26/19		60		13.56	3,473.11	
			Bill Appl. To Int.	Pmt 1	09/16/19		108		3.39	3,476.50	
			Bill Appl. To Int.	Pmt 1	10/17/19		162		3.39	3,479.89	
			Rept. Appl. To Prin.	Pmt 1	11/13/19	WEB-CC	1113199.0	234	-339.01	3,140.88	
			Rept. Appl. To Int.	Pmt 1	11/13/19	WEB-CC	1113199.0	234	-27.12	3,113.76	
			Rept. Appl. To Prin.	Pmt 2	11/13/19	WEB-CC	1113199.0	234	-621.38	2,492.38	
			Rept. Appl. To Int.	Pmt 2	11/13/19	WEB-CC	1113199.0	234	-10.39	2,481.99	
			Bill Appl. To Int.	Pmt 1	11/19/19		240		3.39	2,485.38	
			Bill Appl. To Int.	Pmt 2	11/19/19		240		10.39	2,495.77	
			Bill Appl. To Int.	Pmt 2	11/26/19		254		16.71	2,512.48	
			Bill Appl. To Int.	Pmt 2	12/16/19		289		4.18	2,516.66	
			Bill Appl. To Int.	Pmt 2	01/14/20		338		4.18	2,520.84	
			Bill Appl. To Int.	Pmt 2	02/12/20		382		4.18	2,525.02	
			Rept. Appl. To Prin.	Pmt 2	03/02/20	1092	1231475.0	416	LOCKBOX	-417.67	2,107.35
			Rept. Appl. To Int.	Pmt 2	03/02/20	1092	1231475.0	416	LOCKBOX	-29.25	2,078.10
			Rept. Appl. To Prin.	Pmt 3	03/02/20	1092	1231475.0	416	LOCKBOX	-592.13	1,485.97
			Bill Appl. To Int.	Pmt 3	03/25/20		472		4.47	1,490.44	
			Bill Appl. To Int.	Pmt 3	03/25/20		472		17.88	1,508.32	
			Bill Appl. To Int.	Pmt 3	04/16/20		514		4.47	1,512.79	
			Bill Appl. To Int.	Pmt 3	05/14/20		562		4.47	1,517.26	
			Bill Appl. To Int.	Pmt 3	06/16/20		638		4.47	1,521.73	
			Bill Appl. To Int.	Pmt 4	06/16/20		638		10.39	1,532.12	
			Bill Appl. To Int.	Pmt 4	06/29/20		669		41.56	1,573.68	
			Bill Appl. To Oth.	Pmt 1	06/29/20		669		1.00	1,574.68	
			Bill Appl. To Pen.	Pmt 3	06/29/20		669		35.75	1,610.43	
			Bill Appl. To Pen.	Pmt 4	06/29/20		669		83.12	1,693.55	
			Rept. Appl. To Prin.	Pmt 3	07/10/20	1120	710201.0	690	PL	-446.92	1,246.63
			Rept. Appl. To Int.	Pmt 3	07/10/20	1120	710201.0	690	PL	-35.76	1,210.87
			Rept. Appl. To Pen.	Pmt 3	07/10/20	1120	710201.0	690	PL	-35.75	1,175.12
			Rept. Appl. To Prin.	Pmt 4	07/10/20	1120	710201.0	690	PL	-385.55	789.57
			Rept. Appl. To Int.	Pmt 4	07/10/20	1120	710201.0	690	PL	-51.95	737.62
			Rept. Appl. To Pen.	Pmt 4	07/10/20	1120	710201.0	690	PL	-83.12	654.50
			Bill Appl. To Int.	Pmt 4	07/15/20		699		6.54	661.04	
			Bill Appl. To Int.	Pmt 4	08/20/20		760		6.54	667.58	
			Bill Appl. To Int.	Pmt 4	09/24/20		842		6.54	674.12	
			Bill Appl. To Int.	Pmt 4	10/16/20		895		6.54	680.66	
			Bill Appl. To Int.	Pmt 4	11/23/20		984		6.54	687.20	

City of Burlington Tax Administration
Detail Transactions Report
Parcel 044-1-194-000 All Tax Years Detail From 07/01/2017-End

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance
Bill	Appl.	To Int.	Pmt 4	12/22/20		48			6.54	693.74
Bill	Appl.	To Int.	Pmt 4	01/15/21		91			6.54	700.28
Bill	Appl.	To Int.	Pmt 4	02/18/21		143			6.54	706.82
Bill	Appl.	To Int.	Pmt 4	03/19/21		215			6.54	713.36
Bill	Appl.	To Int.	Pmt 4	04/19/21		280			6.54	719.90
Bill	Appl.	To Int.	Pmt 4	05/17/21		334			6.54	726.44
Bill	Appl.	To Int.	Pmt 4	06/16/21		405			6.54	732.98
Bill	Appl.	To Int.	Pmt 4	07/15/21		458			6.54	739.52
Bill	Appl.	To Int.	Pmt 4	08/18/21		545			6.54	746.06
Bill	Appl.	To Int.	Pmt 4	09/17/21		611			6.54	752.60
Bill	Appl.	To Int.	Pmt 4	10/18/21		666			6.54	759.14
Bill	Appl.	To Int.	Pmt 4	11/22/21		744			6.54	765.68
Bill	Appl.	To Int.	Pmt 4	12/20/21		811			6.54	772.22
Bill	Appl.	To Int.	Pmt 4	01/28/22		881			6.54	778.76
Bill	Appl.	To Int.	Pmt 4	02/18/22		920			6.54	785.30
Bill	Appl.	To Int.	Pmt 4	03/22/22		999			6.54	791.84
Bill	Appl.	To Int.	Pmt 4	04/18/22		61			6.54	798.38
Bill	Appl.	To Int.	Pmt 4	05/23/22		128			6.54	804.92
Bill	Appl.	To Int.	Pmt 4	06/16/22		192			6.54	811.46
Bill	Appl.	To Int.	Pmt 4	07/19/22		256			6.54	818.00
Bill	Appl.	To Int.	Pmt 4	08/23/22		344			6.54	824.54
Bill	Appl.	To Int.	Pmt 4	09/19/22		413			6.54	831.08
Bill	Appl.	To Int.	Pmt 4	10/19/22		475			6.54	837.62
Bill	Appl.	To Int.	Pmt 4	11/28/22		562			6.54	844.16
Bill	Appl.	To Int.	Pmt 4	12/16/22		619			6.54	850.70
Bill	Appl.	To Int.	Pmt 4	01/13/23		671			6.54	857.24
Bill	Appl.	To Int.	Pmt 4	02/17/23		731			6.54	863.78
Bill	Appl.	To Int.	Pmt 4	03/23/23		807			6.54	870.32
Bill	Appl.	To Int.	Pmt 4	04/19/23		878			6.54	876.86
Bill	Appl.	To Int.	Pmt 4	05/18/23		941			6.54	883.40
Bill	Appl.	To Int.	Pmt 4	06/15/23		11			6.54	889.94
Bill	Appl.	To Int.	Pmt 4	07/17/23		84			6.54	896.48
Bill	Appl.	To Int.	Pmt 4	08/23/23		184			6.54	903.02
Bill	Appl.	To Int.	Pmt 4	09/19/23		249			6.54	909.56
Bill	Appl.	To Int.	Pmt 4	10/17/23		312			6.54	916.10
Bill	Appl.	To Int.	Pmt 4	11/22/23		410			6.54	922.64
Bill	Appl.	To Int.	Pmt 4	12/18/23		465			6.54	929.18
Bill	Appl.	To Int.	Pmt 4	01/18/24		524			6.54	935.72
Bill	Appl.	To Int.	Pmt 4	02/19/24		586			6.54	942.26
Bill	Appl.	To Int.	Pmt 4	03/20/24		666			6.54	948.80
Bill	Appl.	To Int.	Pmt 4	04/16/24		730			6.54	955.34
Bill	Appl.	To Int.	Pmt 4	05/17/24		793			6.54	961.88
Bill	Appl.	To Int.	Pmt 4	06/17/24		874			6.54	968.42
Bill	Appl.	To Int.	Pmt 4	07/17/24		944			6.54	974.96
Bill	Appl.	To Int.	Pmt 4	08/20/24		36			6.54	981.50
Bill	Appl.	To Int.	Pmt 4	09/17/24		101			6.54	988.04
Bill	Appl.	To Int.	Pmt 4	10/17/24		167			6.54	994.58
Bill	Appl.	To Int.	Pmt 4	11/20/24		259			6.54	1,001.12
Bill	Appl.	To Int.	Pmt 4	12/18/24		323			6.54	1,007.66
Bill	Appl.	To Int.	Pmt 4	01/17/25		379			6.54	1,014.20

City of Burlington Tax Administration
Detail Transactions Report
Parcel 044-1-194-000 All Tax Years Detail From 07/01/2017-End

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
			Bill Appl. To Int.	Pmt 4	02/19/25		448		6.54	1,020.74	
			Bill Appl. To Int.	Pmt 4	03/20/25		532		6.54	1,027.28	
			Bill Appl. To Int.	Pmt 4	04/17/25		607		6.54	1,033.82	
			Bill Appl. To Int.	Pmt 4	05/19/25		677		6.54	1,040.36	
			Bill Appl. To Int.	Pmt 4	06/17/25		760		6.54	1,046.90	
			Bill Appl. To Int.	Pmt 4	07/21/25		859		6.54	1,053.44	
			Bill Appl. To Int.	Pmt 4	08/21/25		979		6.54	1,059.98	
			Bill Appl. To Int.	Pmt 4	09/18/25		47		6.54	1,066.52	
			Bill Appl. To Int.	Pmt 4	10/21/25		116		6.54	1,073.06	
			Bill Appl. To Int.	Pmt 4	11/21/25		211		6.54	1,079.60	

			Parcel Balance								1,079.60
044-1-194-000	2021	OVITT, MICHAEL				10 ROSE ST					
			Bill Appl. To Prin.	Pmt 1	08/06/20		730		1,092.51	1,092.51	
			Bill Appl. To Prin.	Pmt 2	08/06/20		730		1,092.51	2,185.02	
			Bill Appl. To Prin.	Pmt 3	08/06/20		730		1,092.51	3,277.53	
			Bill Appl. To Prin.	Pmt 4	08/06/20		730		1,092.51	4,370.04	
			Rept. Appl. To Prin.	Pmt 1	09/14/20	DDEBIT	1231590.0	808	-1,092.51	3,277.53	
			Rept. Appl. To Prin.	Pmt 2	11/12/20	DDEBIT	9270922.0	954	-1,092.51	2,185.02	
			Rept. Appl. To Prin.	Pmt 3	03/12/21	DDEBIT	9270934.0	190	-1,092.51	1,092.51	
			Rept. Appl. To Prin.	Pmt 4	06/14/21	DDEBIT	9270938.0	387	-1,092.51	0.00	

			Parcel Balance								0.00
044-1-194-000	2022	OVITT, MICHAEL				10 ROSE ST					
			Bill Appl. To Prin.	Pmt 1	07/13/21		453		1,128.56	1,128.56	
			Bill Appl. To Prin.	Pmt 2	07/13/21		453		1,128.56	2,257.12	
			Bill Appl. To Prin.	Pmt 3	07/13/21		453		1,128.56	3,385.68	
			Bill Appl. To Prin.	Pmt 4	07/13/21		453		1,128.56	4,514.24	
			Rept. Appl. To Prin.	Pmt 1	08/12/21	DDEBIT	9270942.0	517	-1,128.56	3,385.68	
			Rept. Appl. To Prin.	Pmt 2	11/12/21	DDEBIT	9270956.0	720	-1,128.56	2,257.12	
			Rept. Appl. To Prin.	Pmt 3	03/14/22	DDEBIT	9271029.0	967	-1,128.56	1,128.56	
			Rept. Appl. To Prin.	Pmt 4	06/12/22	DDEBIT	9271100.0	168	-1,128.56	0.00	

			Parcel Balance								0.00
044-1-194-000	2023	OVITT, MICHAEL				10 ROSE ST					
			Bill Appl. To Prin.	Pmt 1	07/05/22		227		1,083.23	1,083.23	
			Bill Appl. To Prin.	Pmt 2	07/05/22		227		1,083.23	2,166.46	
			Bill Appl. To Prin.	Pmt 3	07/05/22		227		1,083.23	3,249.69	
			Bill Appl. To Prin.	Pmt 4	07/05/22		227		1,083.23	4,332.92	
			Bill Appl. To Int.	Pmt 1	08/23/22		344		10.83	4,343.75	
			Bill Appl. To Int.	Pmt 1	08/26/22		356		43.33	4,387.08	
			Bill Appl. To Int.	Pmt 1	09/19/22		413		10.83	4,397.91	
			Adj. Appl. To Int.	Pmt 1	10/04/22	reverse int city error TI			-64.99	4,332.92	
			Rept. Appl. To Prin.	Pmt 1	10/04/22	2107	1004228.0	450	TI	-1,083.23	3,249.69
			Rept. Appl. To Prin.	Pmt 2	11/14/22	DDEBIT	9271216.0	528		-1,083.23	2,166.46
			Rept. Appl. To Prin.	Pmt 3	03/06/23	231	9271293.0	769	LOCKBOX	-1,083.23	1,083.23
			Rept. Appl. To Prin.	Pmt 4	05/09/23	387	9271340.0	921	LOCKBOX	-1,083.23	0.00

City of Burlington Tax Administration
Detail Transactions Report
Parcel 044-1-194-000 All Tax Years Detail From 07/01/2017-End

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance

Parcel Balance										
0.00										
044-1-194-000	2024	3G LLC				10 ROSE ST				
Bill	Appl. To Prin. Pmt 1			07/06/23			61		1,134.15	1,134.15
Bill	Appl. To Prin. Pmt 2			07/06/23			61		1,134.15	2,268.30
Bill	Appl. To Prin. Pmt 3			07/06/23			61		1,134.15	3,402.45
Bill	Appl. To Prin. Pmt 4			07/06/23			61		1,134.15	4,536.60
Rcpt.	Appl. To Prin. Pmt 1			08/08/23	596	9271416.0	155	LOCKBOX	-1,134.15	3,402.45
Rcpt.	Appl. To Prin. Pmt 2			11/06/23	823	9271483.0	368	LOCKBOX	-1,134.15	2,268.30
Rcpt.	Appl. To Prin. Pmt 3			03/08/24	1091	9271568.0	641	LOCKBOX	-1,134.15	1,134.15
Rcpt.	Appl. To Prin. Pmt 4			05/23/24	1267	9271614.0	811	LOCKBOX	-1,134.15	0.00

Parcel Balance										
0.00										
044-1-194-000	2025	3G LLC				10 ROSE ST				
Bill	Appl. To Prin. Pmt 1			07/01/24			912		1,566.08	1,566.08
Bill	Appl. To Prin. Pmt 2			07/01/24			912		1,566.08	3,132.16
Bill	Appl. To Prin. Pmt 3			07/01/24			912		1,566.08	4,698.24
Bill	Appl. To Prin. Pmt 4			07/01/24			912		1,566.08	6,264.32
Rcpt.	Appl. To Prin. Pmt 1			08/13/24	1436	9271680.0	24	LOCKBOX	-1,566.08	4,698.24
Rcpt.	Appl. To Prin. Pmt 2			11/13/24	1595	9271744.0	245	LOCKBOX	-1,566.08	3,132.16
Rcpt.	Appl. To Prin. Pmt 3			03/07/25	1789	307251.0	504	PL	-1,566.08	1,566.08
Rcpt.	Appl. To Prin. Pmt 4			06/09/25	1957	9271870.0	731	LOCKBOX	-1,566.08	0.00

Parcel Balance										
0.00										
044-1-194-000	2026	3G LLC				10 ROSE ST				
Bill	Appl. To Prin. Pmt 1			07/02/25			824		1,531.41	1,531.41
Bill	Appl. To Prin. Pmt 2			07/02/25			824		1,531.41	3,062.82
Bill	Appl. To Prin. Pmt 3			07/02/25			824		1,531.41	4,594.23
Bill	Appl. To Prin. Pmt 4			07/02/25			824		1,531.41	6,125.64
Rcpt.	Appl. To Prin. Pmt 1			08/13/25	2052	9271919.0	942	LOCKBOX	-1,531.41	4,594.23
Rcpt.	Appl. To Prin. Pmt 2			11/05/25	2163	9271964.0	165	LOCKBOX	-1,531.41	3,062.82

Parcel Balance										
3,062.82										
=====										
Grand Total										
4,142.42										

FW: RE: Re: 10 Rose St Delinquent Property Taxes

From: laurie@bissonetteproperties.com <laurie@bissonetteproperties.com>

Sent: Thu, Dec 4, 2025 at 12:26 pm

To: trish@bissonetteproperties.com

-----Original Message-----

From: "Maja Kazimieruk" <mkazimieruk@burlingtonvt.gov>

Sent: Monday, January 27, 2025 3:41pm

To: "laurie@bissonetteproperties.com" <laurie@bissonetteproperties.com>

Subject: RE: Re: 10 Rose St Delinquent Property Taxes

Hi Laurie,

I spoke to my supervisor and the only option would be to go through the board of abatement. Please find the link to more information regarding this process below. Our office staff would be present at the abatement meeting and would testify that there was an error made by the Clerk's Office in informing you that there were no outstanding taxes at the time of purchase of 10 Rose St.

Please let me know if you have any questions.

<https://www.burlingtonvt.gov/486/Property-Tax-Abatement>

Thank you,

Maja Kazimieruk
Accounts Receivable Coordinator
Clerk/Treasurer's Office
City of Burlington
(802) 598-0039

From: laurie@bissonetteproperties.com <laurie@bissonetteproperties.com>
Sent: Monday, January 27, 2025 3:33 PM
To: Maja Kazimieruk <mkazimieruk@burlingtonvt.gov>
Subject: FW: Re: 10 Rose St Delinquent Property Taxes

[WARNING]: This email was sent from someone outside of the City of Burlington.

-----Original Message-----

From: "Matt Daly" <mattdaly@dalyanddaly.com>
Sent: Tuesday, January 21, 2025 8:14am
To: "laurie@bissonetteproperties.com" <laurie@bissonetteproperties.com>, "Comcast" <phyllisbissonette@comcast.net>
Subject: Re: 10 Rose St Delinquent Property Taxes

Please keep me posted on how this goes.

Matt Daly
www.dalyanddaly.com
802.658.6665

From: "laurie@bissonetteproperties.com" <laurie@bissonetteproperties.com>
Date: Monday, January 20, 2025 at 12:48 PM
To: "lbuker@burlingtonvt.gov" <lbuker@burlingtonvt.gov>
Cc: "stephanie@bissonetteproperties.com" <stephanie@bissonetteproperties.com>, Phyllis Bissonette <phyllisbissonette@comcast.net>, Matt Daly <mattdaly@dalyanddaly.com>
Subject: RE: FW: Fwd: 10 Rose St Delinquent Property Taxes

Good Afternoon,

We were told that these property taxes had been paid.

Please see the message below from Matt Daly regarding these Delinquent Property Taxes at 10 Rose Street. You can contact Matt at www.dalyanddaly.com 802.658.6665

Mike Ovitt is responsible for this outstanding balance.

Feel free to reach out with any questions.

Regards,
Laurie Brisbin
Bissonette Properties
100 North Street
Burlington, VT 05401
802-864-4449

From: Matt Daly <matt Daly@dalyanddaly.com>
Date: January 14, 2025 at 10:41:40 AM EST
To: Comcast <phyllisbissonette@comcast.net>
Subject: 10 Rose St.

Dear Phyllis,

I have investigated the property tax issue concerning 10 Rose Street.

Before the transaction in 2022, Judy Chapman from our office contacted the City of Burlington to obtain a copy of the current tax bill and to verify that taxes were paid and current. The **e-mail below confirms** that the City clerk's office informed us that the taxes were current at that time. The city did not indicate to us that there were any delinquent taxes owed.

I have attached a copy of the tax bill, a copy of our title opinion certifying that taxes are were current at the time, and a copy of the settlement statement from the closing transaction with Bank of Burlington indicating that only a small prorated amount of taxes was to be exchanged between the parties.

We conclude that the city must have made a mistake. If, as we believe, the City made a mistake and there were actually taxes owed by Mike Ovitt, he needs to pay those and bring the account current.

Please give me a call and let me know what you would like me to do about this. I look forward to hearing from you soon. Thank you.

Matt Daly
www.dalyanddaly.com
802.658.6665

From: Laurie Buker <lbuker@burlingtonvt.gov>
Date: Tuesday, November 29, 2022 at 10:41 AM
To: Judi Chapman <chapman@dalyanddaly.com>
Subject: Copy of Burlington Tax Bill

Good morning Judi,

Please find attached the property tax bill for 10 Rose Street that you requested. The taxes are current with the next installment due 3/12/2023.

Laurie Buker
Customer Service Associate
Clerk Treasurers Office

Please note that this communication and any response to it will be maintained as a public record and may be subject to disclosure under the Vermont Public Records Act.