



City Council - Tax Fairness Ad Hoc Committee

**Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall
OR remotely via Zoom.**

Link to join Webinar

<https://zoom.us/j/93688705965>

Webinar ID: 936 8870 5965

1. Call Meeting to Order

Subject	1.1. Call meeting to order.
Meeting	April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Category	1. Call Meeting to Order
Department	Department of Finance and Administration
Type	Procedural Action
Recommended Action	

2. Agenda

Subject	2.1. Motion to amend/adopt agenda
Meeting	April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Category	2. Agenda
Department	
Type	Action Procedural
Recommended Action	Motion to adopt agenda.

3. Public Forum

Subject **3.1. PUBLIC FORUM - Verbal Comments**
Meeting April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Category 3. Public Forum
Department
Type Action
Procedural

4. Consent Agenda

Subject **4.1. 3/30 Meeting Minutes**
Meeting April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Type Procedural
Action (Consent)
Department Department of Finance and Administration
Recommended Action Motion to adopt consent agenda.

File Attachments

1. Tax Fairness Minutes 03_30_26 Tax Fairness Minutes 03_30_26 .pdf

Subject **4.2. Responses to Tax Fairness Committee Questions**
Meeting April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Type
Department Department of Finance and Administration
Recommended Action

File Attachments

1. Tax Fairness Memo April 14 Tax Fairness Memo April 14.pdf

5. Continued Discussion on Committee Priorities

Subject **5.1. Scope of Tax Exemption**
Meeting April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Category 5. Continued Discussion on Committee Priorities
Department Department of Finance and Administration
Type Discussion
Recommended Action

Subject **5.2. Additional Tax Classifications**
Meeting April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Category 5. Continued Discussion on Committee Priorities
Department Department of Finance and Administration
Type Discussion
Recommended Action

Subject **5.3. Review of any other items**
Meeting April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Category 5. Continued Discussion on Committee Priorities
Department Department of Finance and Administration
Type Discussion
Recommended Action

6. Scheduling

Subject **6.1. Scheduling for future meetings.**
Meeting April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Category 6. Scheduling
Department Department of Finance and Administration
Type Discussion
Recommended Action

7. Adjournment

Subject **7.1. Motion to adjourn**
Meeting April 14, 2026 - Tax Fairness Ad Hoc Committee - Tuesday, April 14, 2026, 11:15 AM, Champlain Conference Room, 3rd Floor, City Hall OR remotely via Zoom.
Category 7. Adjournment
Department Council and Board
Type Action
Procedural
Recommended Action Motion to adjourn.



**BURLINGTON CITY COUNCIL - TAX FAIRNESS AD HOC COMMITTEE
SHARON BUSHOR CONFERENCE ROOM, GROUND FLOOR, CITY HALL OR
REMOTELY VIA ZOOM
MINUTES OF MEETING
March 30, 2026**

1. Call to Order

1. Call to Order

Members Present:

- Chair Councilor Ben Traverse
- Councilor Buddy Singh
- Councilor Carter Neubieser
- Councilor-Elect Laura Sanchez-Parkinson
- Deputy Chief of Staff Jen Monroe Zakaras

Staff Present:

- Nancy Stetson

Public Participants:

- Jonathan Chappel-Sokel

Chair Councilor Ben Traverse called the meeting to order at **12:06 PM**.

2. Agenda

2. Agenda

Subject

2.1. Motion to amend/adopt agenda

Meeting

March 30, 2026 - Tax Fairness Ad Hoc Committee - Monday, March 30, 2026, 12:00 PM, Sharon Bushor Conference Room, Ground Floor, City Hall OR remotely via Zoom

Category

2. Agenda

Department

Department of Finance and Administration

Type

Action
Procedural

Recommended Action Motion to adopt agenda.

2.1. Motion to amend/adopt agenda

Councilor Buddy Singh moved to approve the agenda.

Seconded by Councilor Carter Neubieser.

Vote: Approved unanimously.

3. Public Forum

3. Public Forum

Subject

3.1. PUBLIC FORUM - Verbal Comments

Meeting

March 30, 2026 - Tax Fairness Ad Hoc Committee - Monday, March 30, 2026, 12:00 PM, Sharon Bushor Conference Room, Ground Floor, City Hall OR remotely via Zoom

Category

3. Public Forum

Department

Department of Finance and Administration

Type

Action
Procedural

3.1. PUBLIC FORUM - Verbal Comments

The public forum was opened at 12:08 PM.

Jonathan Chappel-Sokel (Board of Assessors, resident member) provided comments:

- Emphasized that tax fairness requires equitable property assessments.
- Urged strengthening the City Assessor's Office, including hiring a qualified assessor.
- Expressed appreciation for the bipartisan composition of the committee and encouraged nonpartisan solutions.

No additional public comments were made.

Public forum was closed.

4. Summary from Mayor's Tax Fairness Working Group

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Subject

4.1. Summary from Mayor's Tax Fairness Working Group

Meeting

March 30, 2026 - Tax Fairness Ad Hoc Committee - Monday, March 30, 2026, 12:00 PM, Sharon Bushor Conference Room, Ground Floor, City Hall OR remotely via Zoom

Category

4. Summary from Mayor's Tax Fairness Working Group

Department

Department of Finance and Administration

Type

Information

Recommended Action

4.1. Summary from Mayor's Tax Fairness Working Group

Nancy Stetson presented an overview of the Mayor's Tax Fairness Working Group.

Key Points:

- The working group met 8 times and produced a report with five primary recommendations.
- Recommendations were developed through a voting process: support, oppose, or request further study.
- The group was directed to propose revenue-neutral reforms.

Major Recommendations:

1. Homestead Exemption (\$30,000-\$50,000 range)
2. Simplification of "Splinter Taxes"
3. Property Classification Adjustments

- 4. Municipal Property Transfer Tax
- 5. Income-Based Municipal Tax Adjustments

Additional Concepts Discussed:

- Municipal income tax
- Value-based tiered property tax rates
- Land value tax
- Affordable housing incentives

5. Discussion on Committee Priorities

5. Discussion on Committee Priorities

Subject	5.1. What initiative(s) does the Committee want to focus on?
Meeting	March 30, 2026 - Tax Fairness Ad Hoc Committee - Monday, March 30, 2026, 12:00 PM, Sharon Bushor Conference Room, Ground Floor, City Hall OR remotely via Zoom
Category	5. Discussion on Committee Priorities
Department	Department of Finance and Administration
Type	Discussion

Recommended Action

5.1. What initiative(s) does the Committee want to focus on?

Key themes:

- Potential charter change required for reforms; August deadline for Council action.
- Interest in further exploring the homestead exemption.
- Interest in second home classification and taxation.
- Recognition that property tax changes may not directly reduce rents.
- Exploration of dedicated revenue streams for housing, including transfer taxes and tourism-related taxes.

Subject	5.2. What additional information does the Committee need?
Meeting	March 30, 2026 - Tax Fairness Ad Hoc Committee - Monday, March 30, 2026, 12:00 PM, Sharon Bushor Conference Room, Ground Floor, City Hall OR remotely via Zoom
Category	5. Discussion on Committee Priorities
Department	Department of Finance and Administration
Type	Discussion

Recommended Action

5.2. What additional information does the Committee need?

Next Steps

- Further analysis of homestead exemption options.
- Explore feasibility of second home taxation.
- Identify additional data needs.
- Evaluate proposals within timeline constraints.

6. Scheduling

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Subject	6.1. Scheduling for future meetings.
Meeting	March 30, 2026 - Tax Fairness Ad Hoc Committee - Monday, March 30, 2026, 12:00 PM, Sharon Bushor Conference Room, Ground Floor, City Hall OR remotely via Zoom
Category	6. Scheduling
Department	Department of Finance and Administration
Type	Discussion
Recommended Action	
	6.1. Scheduling for future meetings.

7. Adjournment

7. Adjournment

Subject	7.1. Motion to adjourn
Meeting	March 30, 2026 - Tax Fairness Ad Hoc Committee - Monday, March 30, 2026, 12:00 PM, Sharon Bushor Conference Room, Ground Floor, City Hall OR remotely via Zoom
Category	7. Adjournment
Department	Department of Finance and Administration
Type	Action Procedural
Recommended Action	Motion to adjourn.
	7.1. Motion to adjourn Meeting adjourned following discussion of next steps.

TO: Tax Fairness Ad Hoc Committee
FROM: Nancy Stetson, Sr Policy and Data Analyst
DATE: April 13, 2026
RE: Responses to Tax Fairness Committee Questions

This memo responds to questions raised by the Tax Fairness Ad Hoc Committee at their initial meeting on March 30, 2026. The findings presented here are preliminary and intended to support discussion, not to serve as definitive analyses. Each topic would require deeper examination before informing any policy changes.

Exemption Questions

How many primary residences are not categorized as homesteads?

According to the 2020 decennial census, there are 6,561 owner-occupied households in Burlington. As of fiscal year 2026, there are 5,791 parcels declared as homesteads, leaving an estimated gap of 770 households.

What explains that gap is not fully clear. Since the homestead declaration is linked to Vermont's income tax filing, some households with low incomes who are not required to file income taxes may not file the homestead declaration either. Under Vermont law, properties owned by entities such as LLCs or certain trusts are not eligible for homestead status, even if the owner occupies the property. This likely accounts for a smaller portion of the gap.

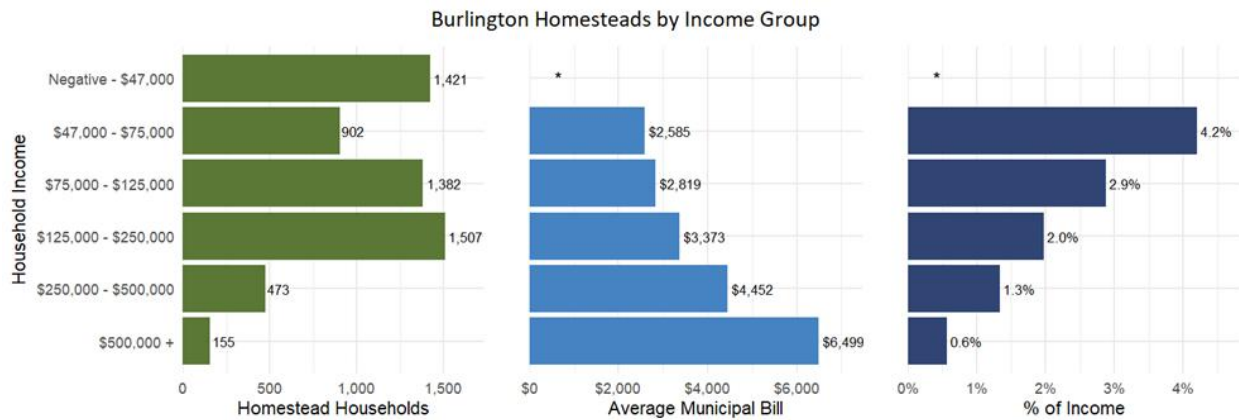
Does the City have data on what homestead households are eligible for the property tax credit via the state?

The City does not have access to data or information on households eligible for the state property tax credit. The state provides data at a town level on the percentage of homestead households that receive an education or municipal tax credit¹. In 2025, 44% of Burlington homestead households received a property tax credit towards the state education portion of their property tax bill, down from 55% in 2024. 11% of homesteads received a property tax credit in 2025 toward the municipal portion of their property tax bill.

During the Tax Fairness Working Group process, the City requested anonymized, aggregated data on income and homestead value from the Vermont State Department of Taxes, which showed that as homestead household income grows, the percent of income spent on the

¹ [Property Tax Credit Statistics](#)

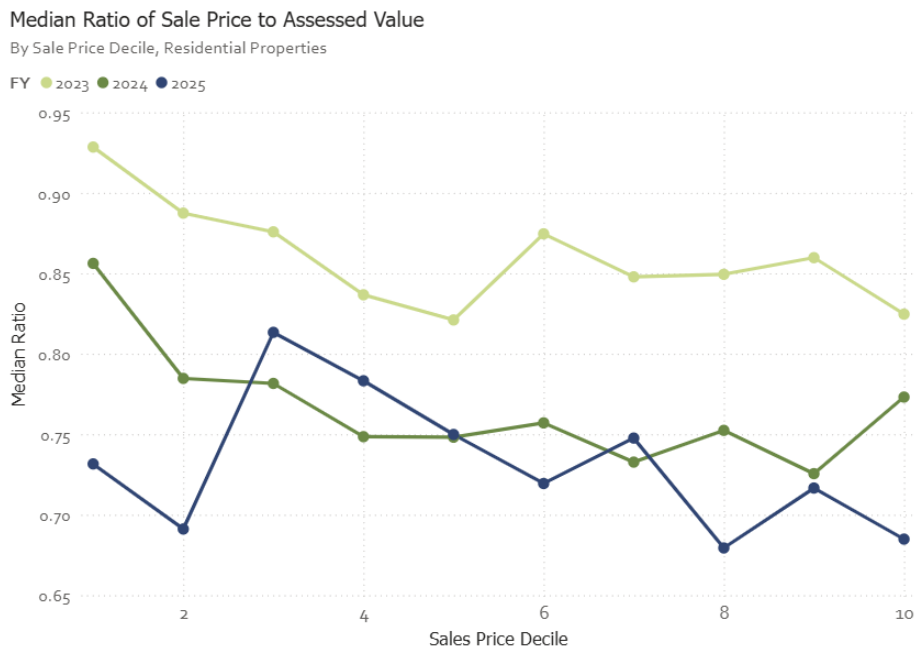
municipal property taxes shrinks, which is shown below in a chart from the Tax Fairness Working Group final report.



Figures are approximate due to suppression of some cells for privacy.
 * Average bill and percent of income excluded for income bracket containing negative values.

At what threshold does vertical inequity in assessments becomes more apparent?

This is difficult to pinpoint. The 2023 Urban3 report² provides the most thorough examination of whether Burlington's property tax assessments are equitable across residential property values. The report found that higher-value properties tend to be undervalued relative to their market prices, while lower-value properties tend to be overvalued, meaning that owners of lower-value properties pay a disproportionate share of property taxes. The Tax Fairness Dashboard includes a simplified update (pictured below).



² [Urban3 January 2024 Presentation](#)

Classifications

How many second or vacant homes are there in Burlington?

The City does not have a direct way to measure the number of second homes in Burlington. However, it is possible to arrive at a rough estimate by combining data the City collects on land use, rental registrations, and homestead declarations. Properties that are classified as residential but are neither registered as rentals nor declared as homesteads may be second homes, vacant, or simply unregistered.

An initial analysis shows that there are nearly 1,500 parcels that are residential but are neither listed as homesteads nor registered on the City's rental registry. It is unlikely these are all second homes. Some may be primary residences where the homestead declaration was not filed, or potentially unregistered rentals. It is also possible some fall somewhere in between, such as a home provided to a family member.

Property Type	Count	Assessed Value
Single Family	736	\$ 385,566,915
Condo	540	\$ 198,315,000
Duplex	44	\$ 22,441,500
Vacant Residential Land	98	\$ 12,205,700
R3 - 3 Family	6	\$ 2,935,680
R4 - 4 Family	4	\$ 1,995,300
Mobile Home	39	\$ 1,285,800
Total	1,467	\$ 624,745,895

Properties defined as vacant by the City's ordinance are defined in a separate answer below. The Census estimates that 575 housing units in Burlington are vacant³. About half are listed for rent or rented but not yet occupied. More than 200 are categorized as either "for seasonal, recreational, or occasional use" or fall into the catchall "other vacant" category. These estimates should be interpreted with caution, as the margins of error are quite large.

How has the tax burden shifted across property types over time?

As of fiscal year 2026, the combined total of taxable assessed property value in Burlington is \$5.9 billion. Homestead parcels make up 53% of all parcels and 39% of the total value of the

³ American Community Survey Table B25002, 2024 5-year estimates

grand list. Commercial properties account for about 15%, apartments 17%, and non-homestead small-scale residential about 26%.

In the year prior to the 2021 reassessment, commercial properties represented 18% of both total grand list value and property tax revenue. That share dropped to 16% following the reassessment, resulting in \$184,000 less in revenue from commercial properties and over \$2 million more in revenue from homestead properties. Since 2022, the homestead share of the grand list has declined slightly while non-homestead residential and apartment shares have increased slightly. Commercial properties have remained below their pre-reassessment share.

How many registered vacant and distressed properties are there in Burlington, and what is their taxable value?

There are currently 40 parcels categorized as vacant or distressed by the Department of Permitting and Inspections, 17 of which carry both designations. The combined taxable appraised value of these properties is \$35.6 million, with two properties exempt. Properties are added to these categories as they identified by staff or are brought to DPI's attention. Under Burlington's ordinance (BCO Chapter 8, Article III), a vacant structure is defined as any building that is unoccupied for 210 days or more, excluding permitted warehouses, storage structures, and garages. Owners of vacant buildings are required to obtain a quarterly permit, with fees ranging from \$750 to \$1,500 per quarter depending on building type and duration of vacancy. Most of the fee can be waived if the owner demonstrates active marketing, rehabilitation progress, or has secured demolition permits.