

Full Board of Abatement of Taxes, May 1, 2023

NOTICE  
CITY OF BURLINGTON  
FULL BOARD OF  
ABATEMENT OF  
TAXES

The Full Board of Abatement of Taxes of the City of Burlington will meet in Contois Auditorium and via ZOOM: <https://zoom.us/j/93856826517> on Monday, May 1, 2023\* to hear and act upon the request for abatement of taxes and/or penalties from:

Luke Clavelle  
120-126 North Willard Street  
045-1-344-000

William McGrath  
194 Cottage Grove  
027-3-047-000

Spectrum Youth & Family Services, Inc.  
84 Pine Street, Unit 2  
049-1-125-002

\*The City Council Meeting usually begins at 7:00 p.m. The Full Board of Abatement of Taxes Meeting is part of this agenda, **no set start time.**



## TAX ABATEMENT COMMITTEE

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

WEBSITE: [www.burlingtonvt.gov/assessor](http://www.burlingtonvt.gov/assessor)

Voice (802) 865-7114

Fax (802) 865-7116

04/17/2023

### Recommended Abatement Decision

Luke Clavelle  
PO BOX 4156  
Burlington, VT 05406

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

PARCEL ID: 045-1-344-000  
TYPE OF PROPERTY: 4-unit  
LOCATION: 120-126 N. Willard Street  
ASSESSED VALUE: \$660,200

RELATIONSHIP OF PETITIONER TO LISTED OWNER: Business Partner  
PROPERTY OWNER ON GRAND LIST: Luke Clavelle/Palmerston LLC

COMMITTEE HEARING DATE: 3/30/2023

COMMITTEE MEMBERS PRESENT: Mark Barlow, Chair; Perri Freeman, Gene Bergman

PETITIONER'S REQUEST & AMOUNT REQUESTED: \$453.30 (total interest due was actually \$453.29)

COMMITTEE'S RECOMMENDATION: That the full board moves to grant abatement of penalties, interest and other in the amount of \$453.29 and adopt the findings and reasons for this recommendation.

COMMITTEE VOTE: Yes-Barlow, Freeman, Bergman

#### FINDINGS OF FACT:

1. August 31, 2021 – owner bought property.
2. November 10, 2021-first e-mail request to change address for the owner's property.
3. August 13, 2022 - late fees began – interest in the amount of \$278.95 charged for late payment. Payment for November also late and interest in the amount of 174.34 due. Total interest - \$453.29.
4. December 8, 2022 – mailing address updated for 120-126 North Willard Street.

#### COMMITTEE'S REASONS:

The committee recommends abatement of all penalties, interest and other due to the belief that it is manifestly unjust – we find that the City made an error by not updating the mailing address and because of such the tax bills were not being sent to the correct address. The Committee believes it is manifestly unjust to assess penalties and interest given that information of fact. Therefore, to charge penalties or interest is manifestly unjust. See Charter § 3-42 and 24 VSA § 1535(a).

AMOUNT RECOMMENDED FOR ABATEMENT: \$453.29

#### Non-Discrimination

The City of Burlington will not tolerate unlawful harassment or discrimination on the basis of political or religious affiliation, race, color, national origin, place of birth, ancestry, age, sex, sexual orientation, gender identity, marital status, veteran status, disability, HIV positive status or genetic information. The City is also committed to providing proper access to services, facilities, and employment opportunities. For accessibility information or alternative formats, please contact Human Resources Department at 865-7145.

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, May 1, 2023**. The board takes the Tax Abatement Committee's recommendation under advisement. You have the right to testify before the Board of Tax Abatement. The hearing will be held in **Contois Auditorium in Burlington City Hall**, during the City Council meeting.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136. She will provide you the start time and the methods of attendance.

Sincerely,



Kenneth Nosek, Administrator, Tax Abatement Committee

Non-Discrimination

The City of Burlington will not tolerate unlawful harassment or discrimination on the basis of political or religious affiliation, race, color, national origin, place of birth, ancestry, age, sex, sexual orientation, gender identity, marital status, veteran status, disability, HIV positive status or genetic information. The City is also committed to providing proper access to services, facilities, and employment opportunities. For accessibility information or alternative formats, please contact Human Resources Department at 865-7145.

# TAX ABATEMENT REQUEST FORM

Submit to: C/O Tax Abatement, Burlington City Hall, Ground Floor, 149 Church Street, Burlington, VT 05401

Date of this Request: 11/29/22

Name, Property Owner on Grand List: Palmerston LLC

Name, Applicant: Luke Clavelle - owner  
(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: 8/31/21

Executor/Administrator of Estate: \_\_\_\_\_

Mailing Address: PO Box 4156

City, State, Zip code: Burlington VT 05406

Applicant's Email and Phone #: lukeclavelle@gmail.com (802) 318-3578

Location of Property: 132 North Willard (Should be 120-126 N Willard)


Parcel ID # (000-0-000-000): 045-1-344-000 or,

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

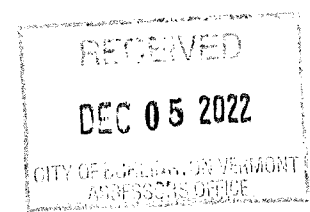
Total dollar amount you are requesting be abated:	\$	_____
Breakout based on amount of:		
taxes:	\$	_____
penalties:	\$	_____
interest:	\$	<u>453.30</u>
prior year delinquency:	\$	_____
other:	\$	_____

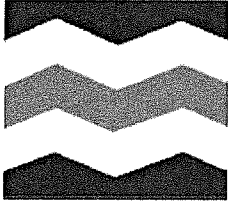
Briefly describe your abatement request. You may submit a letter with more details of your request.  
When purchased the 4 unit at 120-126 N. Willard and single family at 132 N Willard had one tax bill despite 2 lots. I set up auto pay. City created two tax bills but sent original bill to wrong address and never notified me of two bills looking for that interest.

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

Signature  Date 11/29/22

This form received by: \_\_\_\_\_ Date received: \_\_\_\_\_





# OFFICE OF THE ASSESSOR

City of Burlington

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

P (802) 865-7114 \* [www.burlingtonvt.gov/Assessor](http://www.burlingtonvt.gov/Assessor)

4/14/2023

RE: Parcel 045-1-344-000 (120-126 North Willard Street)  
Per request of the Tax Abatement Committee – a brief timeline.  
New/re-formatted evidence for the consideration of the Full Board of Tax Abatement

Dear Tax Abatement Board,

The additional timeline of information provided herein is to briefly clarify events that occurred from August 2021 through August 2022 that resulted in the request of an abatement by the petitioner.

**August 31, 2021** – owner bought property.

**November 10, 2021**-first e-mail request to the Office of the Assessor to change address for owner's property.

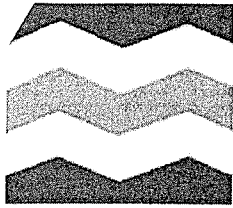
**August 13, 2022** - late fees began – interest in the amount of \$278.95 charge for late payment.  
Payment for November also late and interest in amount of 174.34 due.  
Total interest - \$453.29.

**December 8, 2022** – mailing address updated for 120-126 North Willard Street.

This document is submitted as supplemental information to information already provided to the Tax Abatement Committee that was accepted into evidence during the initial hearing on March 30, 2023.

Respectfully,

Kenneth Nosek, Administrator for the Tax Abatement Committee



# OFFICE OF THE ASSESSOR

City of Burlington

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

P (802) 865-7114 \* [www.burlingtonvt.gov/Assessor](http://www.burlingtonvt.gov/Assessor)

3/21/2023

RE: City Addressing Error for 045-1-344-000 (120-126 North Willard)  
[ 045-1-210-000 (132 North Willard) associated with history]

Property purchased as whole with total of 5 units and a barn with workshop as one parcel ID number.

Luke Clavelle reached out to Assessor's office in November 2021 requesting we make this two separate properties & change the mailing address from what it had been on the PTTR to something different.

Assessor requested confirmation at same time that the properties were separate parcels.

Over five months past without reply as to existence or determination of two parcels. Assessor reached out to Luke Clavelle in late April 2022 to request the needed mapping / parcel /determination information so parcels could be separated per owner/agent request.

By time Assessor's Office received the needed mapping information the November correspondence by Luke Clavelle to Assessor on issue of mailing addressing had been forgotten and parcels were separated using the mailing address on the parent parcel.

We are of the opinion that the error is due to the wrong address remaining in NEMRC grand list.

## Kenneth Nosek

---

**From:** Kenneth Nosek  
**Sent:** Wednesday, April 20, 2022 11:05 AM  
**To:** Luke Clavelle  
**Subject:** Cannot wait for response - must move forward 120-126 North Willard Street.

I must move forward with the PTTR for 120-126 North Willard Street. I need this resolved as we are sending out Change of Appraisal notices next week and I have only this week to tie up loose ends on all property values and miscellaneous issues.

This is one parcel in our office tax map.

I will be unable to separate the property into two parcels with different ownership addresses.

I have waited since November last year for definitive proof of two separate parcels – zoning determination, or subdivision via permit.

I will be using the information on the recorded deed and PTTR in land records to show the owner of the entire parcel as Palmerston LLC, 276 Colchester Ave, Burlington, VT 05401

Regards,  
Kenneth Nosek  
Associate Assessor  
Burlington, VT 05401  
802-865-7114

## Kenneth Nosek

---

**From:** Luke Clavelle <luke@lipkinaudette.com>  
**Sent:** Tuesday, November 22, 2022 11:00 AM  
**To:** Kenneth Nosek; John Vickery  
**Subject:** 132 North Willard

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

Hi John and Kenneth,

Hope all is well.

Any chance we can change the property address for the 4 unit -<https://property.burlingtonvt.gov/Details/?id=11318>  
. We separated the lots and the single family should remain 132 North Willard but the 4 unit is 120-126 North Willard – currently both show up as 132 North Willard. I am running into issues with other departments.

Have a great thanksgiving.

-Luke

**IMPORTANT NOTICE:** Never trust wiring instructions sent via email. Cyber criminals are sending emails with fake wiring instructions that can be very convincing and appear to come from a party involved in a transaction. Always independently confirm wiring instructions in person or via a telephone call to a trusted and verified phone number - do not use the phone number in an email.

Attachment  
from 11/22/22 email

Only address change on file in Assessor's office  
Date 11/23/22



# OFFICE OF THE ASSESSOR

City of Burlington

City Hall, 149 Church Street, Ground Fl., Burlington, VT 05401  
P (802) 865-7114 \* [www.burlingtonvt.gov/Assessor](http://www.burlingtonvt.gov/Assessor)

## Request for Mailing Address Change Form

This request allows mailing address changes related to general correspondence from the City Clerk's Office, Assessor's Office. This form does not result in address changes to other City departments and groups such as; Department of Permit and Inspections, Parks and Recreation, Burlington Electric, Dept. Public Works Water/Sewer division; specific city boards or committees and others. Please submit the completed form to the Assessor's Office at the address above and allow two weeks for processing. *If you need additional space, please complete an additional form or a copy of this form.*

Date of Request: 11/23, 2022

Property Location(s)

Account / Parcel ID#

(You can find this on the top left corner or bottom of your tax bill)

26 Park ST (26 Park LLC)

044-2-132-000

50-52 Howard (Rogers Nest)

053-3-116-000

360-364 South Winsor (Rogers Nest)

049-4-741-000

132 N. Willard (Should be 120-126 N. Willard)

~~048~~ 045-1-344-000

Property Owner's Name(s): (Please print)  
Palmerston LLC

26 Park LLC, Rogers Nest LLC (X)

Name used must be **owner of record**

Palmerston LLC

New Mailing Address for Above Properties:

PO Box 4156  
Burlington VT 05406

(Please print)

Requester's Name: (Please Print)

Luke Clavelle

Requester is: Owner  Authorized Representative \_\_\_\_\_ Company / Agency Official \_\_\_\_\_

Requester's Phone Number: (802) 318-3578

Owners / Requester's Signature: [Signature]

\*\*\*\*\* For Office Use Only \*\*\*\*\* Date Stamp with Receipt Date

Initials - Person receiving request: OV

Initials / Date processed in AssessPro: ER 12/8/22

## Kenneth Nosek

---

**From:** Luke Clavelle <luke@lipkinaudette.com>  
**Sent:** Monday, December 5, 2022 8:54 AM  
**To:** Kenneth Nosek; John Vickery  
**Subject:** FW: 120-126 & 132 N. Willard  
**Attachments:** 120-126 and 132 N Willard Deeds.pdf

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

Hi Kenneth and John,

Please see email below based on the conversations we had from over a year ago asking for the mailing address to be changed to my PO box. It is still showing up online as 276 Colchester Ave - <https://property.burlingtonvt.gov/Details/?id=11318>

Thanks, Luke

**From:** Luke Clavelle  
**Sent:** Wednesday, November 10, 2021 10:22 AM  
**To:** Kenneth Nosek <knosek@burlingtonvt.gov>  
**Subject:** 120-126 & 132 N. Willard

Hi Kenneth,

Good to talk to you yesterday. Let me know what else you need from me to change the mailing address for 370 North Street and 120-132 North Willard to PO BOX 4156 Burlington VT 05406.

Below is a breakdown for the separation of the two parcels – no rush here.

Attached are the deeds for each purchase but essentially the 4 bedroom Victorian home and garage are on one lot and the 4 unit property on the corner of Henry Street is on the other lot. Below are pics. Let me know if you need anything else.

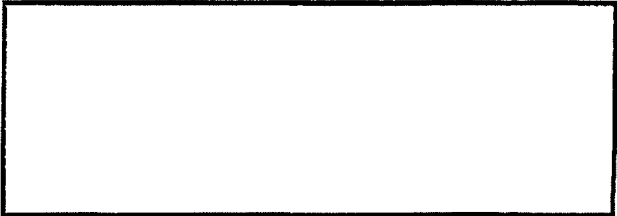
-Luke

Single family 4 bedroom home at 132 North Willard owned by Lincoln Huston:

E-Filed



VT Form <b>PTT-172</b>	<b>VERMONT PROPERTY TRANSFER TAX RETURN</b>
---------------------------	---



Confirmation number

For Town Use Only

**TRANSFERORS (Sellers)**

TIOLI PROPERTIES LLC  
P.O. BOX 4398  
BURLINGTON, VT 05401

**TRANSFEREES (Buyers)**

HUSTON LINCOLN  
276 COLCHESTER AVE.  
BURLINGTON, VT 05401

\*Any additional transferors or transferees are listed at the bottom of this page

Date Acquired by Transferor: Oct-23-2012 Date of this Closing: Aug-31-2021 Land Size (acres): 0.38

Property Physical Location:	City/Town:	SPAN#	Check if property is located in multiple cities or towns <input type="checkbox"/>
132 NORTH WILLARD STREET	Burlington	114-035-15753	This sale did not involve land <input type="checkbox"/>

Buyer Seller relationship type: If other, description:

If transfer is exempt from Property Transfer Tax: 00 None. If other, description:

Interest in property: Fee Simple. If other, description:

If "undivided" percent of interest: If other, description:

Type of building construction: Single Family Dwelling. If other, description:

Transferors use of property before transfer: Commercial. If other, description: RENTAL

Transferees use of property after transfer: Commercial. If other, description: RENTAL

Will the property be rented after transfer? Yes. Enrolled in the Current Use Program? No

Have development rights been conveyed separately? No. New owner elects to continue current use enrollment? No

Does the transferee hold title to any adjoining property: Yes

Value paid or transferred as defined in 32 V.S.A. § 9601(6) \$625,000.00

Value paid or transferred for personal property \$0.00

Value paid or transferred for real property \$625,000.00

Tax Due \$9,062.50

Preparer's Name: DALY & DALY, P.C.  
Preparer's Address: BURLINGTON, VT 05401-0000

Preparer's Phone: (802) 658-6665  
Preparer's E-mail: office@dalyanddaly.com

Additional Transferor (S) / Transferee (B)

*Style*

*3*

*FR*

\*60 2021 00029967\*

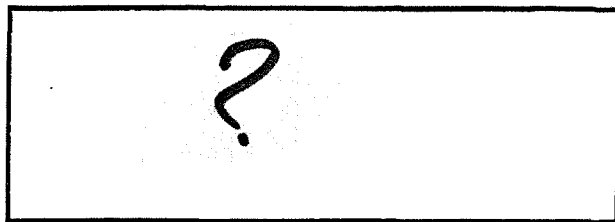


Inst: 00029967 BK: 2021 PG: 645 - 645

E-Filed

VT Form  
**PTT-172**

**VERMONT  
PROPERTY TRANSFER TAX RETURN**



Confirmation number

For Town Use Only

**TRANSFERORS (Sellers)**

TIOLI PROPERTIES, LLC  
P.O. BOX 4398  
BURLINGTON, VT 05402

**TRANSFEREES (Buyers)**

PALMERSTON LLC  
276 COLCHESTER AVE.  
BURLINGTON, VT 05401

\*Any additional transferors or transferees are listed at the bottom of this page

Date Acquired by Transferor: Oct-23-2012 Date of this Closing: Aug-31-2021 Land Size (acres): 0.38

Property Physical Location:

120-126 NORTH WILLARD STREET

City/Town:

Burlington

SPAN#

114-035-15753

Check if property is located in multiple cities or towns

This sale did not involve land

Buyer Seller relationship type:

If other, description:

If transfer is exempt from Property Transfer Tax: 00 None

If other, description:

Interest in property: Fee Simple

If other, description:

If "undivided" percent of interest:

If other, description: APARTMENTS

Type of building construction: Multi Family

If other, description: APARTMENTS

Transferors use of property before transfer: Commercial

Transferees use of property after transfer: Commercial

Will the property be rented after transfer? Yes

Enrolled in the Current Use Program? No

Have development rights been conveyed separately? No

New owner elects to continue current use enrollment? No

Does the transferee hold title to any adjoining property: Yes

Value paid or transferred as defined in 32 V.S.A. § 9601(6)

\$775,000.00

Value paid or transferred for personal property

\$0.00

Value paid or transferred for real property

\$775,000.00

Tax Due

\$11,237.50

Preparer's Name: DALY & DALY, P.C.

Preparer's Phone: (802) 658-6665

Preparer's Address: BURLINGTON, VT 05401-0000

Preparer's E-mail: office@dalyanddaly.com

Additional Transferor (S) / Transferee (B)

*Milt*

Listed \$ 1,750,000  
MLS # 4839746  
Dm 92

*(K)*

\*60 2021 00029965\*



Inst: 00029965 BK: 2021 PG: 644 - 644



120-126 NORTH WILLARD ST  
 BURLINGTON, VT 05401  
 OWNERSHIP  
 PALMERSTON LLC  
 276 COLCHESTER AVENUE  
 BURLINGTON, VT 05401  
*ADDRESS per PTTL*

PREVIOUS OWNER  
 TIOU PROPERTIES LLC  
 PO BOX 4398  
 30 OAKLEDGE DR  
 BURLINGTON, VT 05401-0000

**NARRATIVE DESCRIPTION**  
 This parcel contains 6320 00000 SF of land mainly classified as Apartments (it has 1 building(s) first built in 1899 with a total of 2,816 square feet. There are 4 living unit(s), 4 Baths, 16 Rooms, and 8 Bdrms.

**IN PROCESS APPRAISAL SUMMARY**

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
RA	295,600	0	0.00	364,600	660,200
Building Total	295,600	0	0.00	364,600	660,200
Parcel Total	295,600	0	0.00	364,600	660,200
Source	2 - Inc (appr)			234,45	Tot Val SE/Bid 234,45

**PREVIOUS ASSESSMENTS**

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes
2022	ABST	RA	295,600	0	0	364,600	660,200	660,200	2022/1/1 DS 05/04/22 2:2 05/04/2022

**SALES INFORMATION**

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	Notes
TIOU PROPERTIES LLC	1619-321	WD	08/31/2021	775,000	No	M	19
TRUE NORTH PROPERTIES LLC	1193-514	WD	10/23/2012	1,075,000	No	M	2
BONNETTE DAVID E & ELAINE	0754-0168	WD	09/27/2002	605,000	No	S	21

**BUILDING PERMITS**

Date	Number	Desc	Amount	Closed	Status	Fed. ID	Notes
05/19/2021	CEP-21-701	Electrical	1,000	06/25/2021	PL OSEI		fix items on fire n
06/05/2018	2018 267591 d	Building	8,000		A		Remove metal rd
05/18/2018	18-1009CA	Zoning I	8,000		A		Replace metal rd
10/16/2017	2017 253644 d	Electrical	600		A		Remove and rep
03/30/2012	2012 151287 d	Electrical	3,500		A		Replace 7 comb

**ACTIVITIES**

Date	Result	By
04/27/2022	MAP	
10/21/2014		

**PROPERTY FACTORS**

Item Code	%	INCOME APPROACH	L. Area / # Units	Rent/Unit	Gross Inc	Vacancy	%	Expenses	Type	%	Reserves	NOI	Att Net	C. Rate	C. Adj	GRM/Inc Val
Dis 1B	100	Bld / Alt Type - Desc	4	395.00	75,840	2,275	3	16,184		22	2,207	55,174	7,4375			741,835
Dis 2 SN	100	1 APT3 - APT 2015														
Dis 3																
Zone 1 RL	100															
Zone 2																
Zone 3																
Util 1																
Util 2																
Util 3																
Census																
F. Haz																
Traffic																
Exmnt																

**LAND SECTION**

RA	LUCC 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.	Jurfs	L. Ft.	Assessed/Notes
RA	Apartments	1	6,320		SITE	SITE	1	82	57.69	555	1		R	40						364,600		0		1	364,600
Total AC/Ha		0.00		Total SF/SM		0.00		Parcel LUC/FA - Apartments		P. NBC Desc/HILL APTS		Tot		364,600		Tot		364,600		Tot		0		364,600	

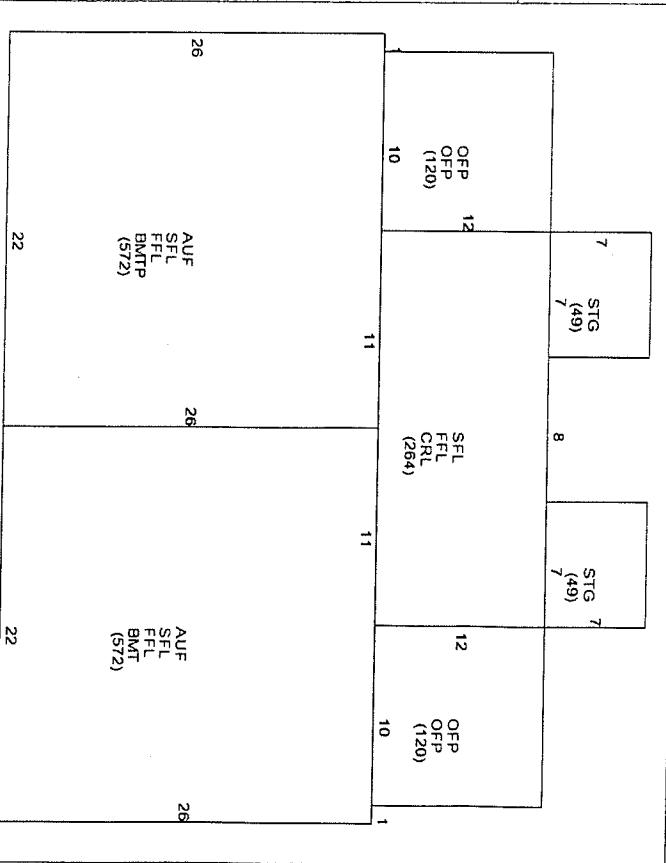
**DISCLAIMER**: This information is believed to be correct but is subject to change and is not guaran

Property: 113118 | Bid: 11788 | Seq: 1 | Year: 2022 | Data As Of Date: 07/06/2022 | User: sa | DB: Assess50Burlington

Comments

Listed \$1,450,000 1/12/2020 4unit apt  
3UNITS ARE GAS HW  
1UNIT IS ELECTRIC HEAT

Sketch



Exterior Information

Type	111 - APARTMENTS
Sty Hght	2.5
(Liv) Units	4
Found	BS - BRICK/STONE
Frame	W - Wood
P. Wall	CL - CLAPBRD WOOD
Sec Wall	0
Roof Str	GB - GABLE
Roof Cvr	SL - SLATE
Color	
View	
Shape	
Bld Name	

Condo Information

Location	
Tot Units	
Floor	
% Own	
Name	

Bath Features

Full Bath	4
Add Full	0
3/4 Bath	0
Add 3/4	0
1/2 Bath	0
Add 1/2	0
Other Fix	0

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	4	4	2
Bid Total 4 4 2			
Prid Total 4 4 2			

Remodeling

Exterior	
Interior	
Add	
Kitchen	
Bath	
Plumb	
Electric	
Heating	
General	

Calc Ladder

Base Rate	59.20	Depr	110,338
Size Adj	1,00000	Depr'd Total	338,189
Con Adj	1,11373	Juris Ft.	1,0000
Adj Prc	\$65.93	Spec. Features	\$0
Grade Ft.	1,07000	Lump Sum	
Other Feat	\$28,355	Final Total	\$338,200
NBH Mod	1,0000	Override Val	
NBC Inf	1,6700	Assmnt Ft.	1,0000
LUC Fl	1,0000	Assessed Val	\$338,200
Adj Tot (rcn)	448,527	Total \$/SF	\$120.10
Depr %	24.6%	Undepr \$/SF	70.54510

Other Features

Kitchens	4
Add Kit.	0
Fireplaces	0
W/S Flues	0

Interior Information

Avg H / Ft	DW - DRYWALL
P. Int Wall	PL - PLASTER 50%
Sec Int Wall	
Partition	
P. Floor	HW - HARDWOOD
Sec Floor	
Bmt Floors	
Sub Floors	
Bmt Garage	0
Electric	T - TYPICAL
Insulation	T - TYPICAL
Int Vs Ext	
Heat Fuel	G - GAS
Heat	HW - HOT WATER
# Heat Sys	4
Heated %	75
Sol HW %	Chl Vac %
Com Wall %	Sprink %

Depreciation

Phys Con GD	24.6
Functional	
Economic	
Special	
Override	
Total	24.6%

Comparable Sales

Ring	Parcel ID	Type	Sale Date	Price

Sub Areas (7 of 8)

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val	S. Area	Alt Type	% Alt	Tenants	Qual	% U
FFL	1ST FLOOR	1,408	1,408	1,408	1,408	65.93	92,829						
SFL	2ND FLOOR	1,408	1,408	1,408	1,408	65.93	92,829						
STG	STORAGE	98	98	0	0	13.20	1,294						
OFP	OPEN PORCH	480	480	0	0	31.39	15,067						
AUF	ATTIC UNFIN	572	1,144	0	572	13.19	7,545						
BMT	BASEMENT	572	572	0	0	13.19	7,545						
BMT	PARTL BSMT	572	572	0	0	9.89	5,657						
Building Totals		5,374	5,946	2,816	3,388		224,506						
Parcel Totals		5,374	5,946	2,816	3,388		224,506						

Alt Areas

Make	Model	Serial	Year	Color

Special Features / Yard Items

Code	Dasc	A Y/S	Qty	Size	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Ft.	NBC	Ft.	Juns	Ft.	Appr Val	Assessed	Image	
Building Totals																				
Parcel Totals																				

Image



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
045-1-344.000	11/30/2022	2022-2023

Location: 120126 NORTH WILLARD ST

OWNER

~~PALMERSTON LLC~~  
276 COLCHESTER AVENUE  
BURLINGTON VT 05401

*wrong address*

SPAN # 114-035-53005      SCL CODE: 035  
TOTAL PARCEL ACRES                      0.15

FOR INCOME TAX PURPOSES

ASSESSED VALUE		NONHOMESTEAD
REAL	660,200	660,200
<b>TOTAL TAXABLE VALUE</b>	<u>660,200</u>	<u>660,200</u>
<b>GRAND LIST VALUES</b>	<b>6,602.00</b>	<b>6,602.00</b>

MUNICIPAL TAXES				EDUCATION TAXES			
TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES	TAX RATE NAME	TAX RATE	x GRAND LIST =	TAXES
MUNICIPAL	0.7082	x6,602.00=	4,675.51	NONHOMESTEAD EDUCATION	1.4041	x6,602.00=	9,269.87
LOCAL AGREEMENT	0.0003	x6,602.00=	1.98	See reverse side for education tax rate calculation information.			
				<b>Payments</b>		<b>TOTAL EDUCATION TAX</b>	
				1	08/12/2022	9,269.87	
						<b>EDUCATION STATE PAYMENT</b>	
						0.00	
						<b>EDUCATION NET TAX DUE</b>	
						9,269.87	
				2	11/12/2022	<b>TAX SUMMARY</b>	
						<b>Municipal + Education</b>	
						<b>TOTAL TAX</b>	
						13,947.36	
				3	03/12/2023	<b>TOTAL STATE PAYMENT</b>	
						0.00	
				4	06/12/2023	<b>TOTAL NET TAX DUE</b>	
						13,947.36	
<b>TOTAL MUNICIPAL TAX</b>			4,677.49				
<b>MUNICIPAL STATE PAYMENT</b>			0.00				
<b>MUNICIPAL NET TAX DUE</b>			4,677.49				

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

**Clerk Treasurer Office**  
TAX YEAR 2022-2023

**Clerk Treasurer Office**  
TAX YEAR 2022-2023

**Clerk Treasurer Office**  
TAX YEAR 2022-2023

**Clerk Treasurer Office**  
TAX YEAR 2022-2023

1ST PAYMENT DUE	
08/12/2022	
OWNER NAME	
PALMERSTON LLC	
PARCEL ID	
045-1-344.000	
AMOUNT DUE	3486.84
AMOUNT PAID	

2ND PAYMENT DUE	
11/12/2022	
OWNER NAME	
PALMERSTON LLC	
PARCEL ID	
045-1-344.000	
AMOUNT DUE	3486.84
AMOUNT PAID	

3RD PAYMENT DUE	
03/12/2023	
OWNER NAME	
PALMERSTON LLC	
PARCEL ID	
045-1-344.000	
AMOUNT DUE	3486.84
AMOUNT PAID	

4TH PAYMENT DUE	
06/12/2023	
OWNER NAME	
PALMERSTON LLC	
PARCEL ID	
045-1-344.000	
AMOUNT DUE	3486.84
AMOUNT PAID	

11/30/22  
08:47 am

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 045-1-344-000 All Tax Years Full Detail

Page 1  
errenner

Parcel	Tax Year	Name	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance
Description	Date							
045-1-344-000	2023	PALMERSTON LLC		120126	NORTH WILLARD ST			
Bill Appl. To Prin. Pmt 1	07/05/22			227			3,486.84	3,486.84
Bill Appl. To Prin. Pmt 2	07/05/22			227			3,486.84	6,973.68
Bill Appl. To Prin. Pmt 3	07/05/22			227			3,486.84	10,460.52
Bill Appl. To Prin. Pmt 4	07/05/22			227			3,486.84	13,947.36
Bill Appl. To Int. Pmt 1	08/23/22			344			34.87	13,982.23
Bill Appl. To Int. Pmt 1	08/26/22			356			139.47	14,121.70
Bill Appl. To Int. Pmt 1	09/19/22			413			34.87	14,156.57
Bill Appl. To Int. Pmt 1	10/19/22			475			34.87	14,191.44
Bill Appl. To Int. Pmt 1	11/28/22			562			34.87	14,226.31
Bill Appl. To Int. Pmt 2	11/28/22			562			34.87	14,261.18
Parcel Balance								14,261.18
Grand Total								14,261.18

*Paid 6973.68 online 11/24/22*

*Paid 453.30 online 11/29/22*

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 045-1-210-000 For Tax Year 2020 Full Detail

Parcel	Tax Year	Name							
Description		Date	Check #	Deposit #	G/L Batch#	Remit		Amount	Balance
045-1-210-000	2020	TIOLI PROPERTIES LLC		120 NORTH WILLARD ST					
Bill Appl. To Prin.	Pmt 1	07/05/19		940				6,449.42	6,449.42
Bill Appl. To Prin.	Pmt 2	07/05/19		940				6,449.42	12,898.84
Bill Appl. To Prin.	Pmt 3	07/05/19		940				6,449.42	19,348.26
Bill Appl. To Prin.	Pmt 4	07/05/19		940				6,449.42	25,797.68
Rept. Appl. To Prin.	Pmt 1	08/05/19	2516	1231339.0	5	LOCKBOX		-6,449.42	19,348.26
Rept. Appl. To Prin.	Pmt 2	11/15/19	2551	1231413.0	229	LOCKBOX		-6,449.42	12,898.84
Rept. Appl. To Prin.	Pmt 3	03/11/20	2621	1231486.0	448	LOCKBOX		-6,449.42	6,449.42
Bill Appl. To Int.	Pmt 4	06/16/20		638				64.49	6,513.91
Rept. Appl. To Prin.	Pmt 4	06/17/20	1438	1231555.0	642	LOCKBOX		-6,384.93	128.98
Rept. Appl. To Int.	Pmt 4	06/17/20	1438	1231555.0	642	LOCKBOX		-64.49	64.49
Adj. Appl. To Int.	Pmt 4	06/19/20	OnTime, jah					-64.49	0.00
Adj. Appl. To Int.	Pmt 4	06/19/20	OnTime, jah					64.49	64.49
Adj. Appl. To Cred.		06/19/20	OnTime, jah					-64.49	0.00
Adj. Appl. To Prin.	Pmt 4	06/19/20	OnTime, jah					-64.49	-64.49
Adj. Appl. To Cred.		06/19/20	OnTime, jah					64.49	0.00
Parcel Balance									0.00
Grand Total									0.00

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 045-1-210-000 For Tax Year 2021 Full Detail

Parcel	Tax Year	Name							
Description		Date	Check #	Deposit #	G/L Batch#	Remit		Amount	Balance
045-1-210-000	2021	TIOLI PROPERTIES LLC		120 NORTH WILLARD ST					
Bill Appl. To Prin. Pmt 1		08/06/20			730			6,781.27	6,781.27
Bill Appl. To Prin. Pmt 2		08/06/20			730			6,781.27	13,562.54
Bill Appl. To Prin. Pmt 3		08/06/20			730			6,781.27	20,343.81
Bill Appl. To Prin. Pmt 4		08/06/20			730			6,781.27	27,125.08
Rept. Appl. To Prin. Pmt 1		09/17/20	2701	812233.0	827	LOCKBOX		-6,781.27	20,343.81
Rept. Appl. To Prin. Pmt 2		11/10/20	2728	812271.0	955	LOCKBOX		-6,781.27	13,562.54
Rept. Appl. To Prin. Pmt 3		03/09/21	2768	8122344.0	192	LOCKBOX		-6,781.27	6,781.27
Rept. Appl. To Prin. Pmt 4		06/14/21	1748	9270939.0	399	LOCKBOX		-6,781.27	0.00
									-----
			Parcel Balance						0.00
									=====
			Grand Total						0.00







User Account  
 GIS Coord 1  
 315732  
 GIS Coord 1  
 724071  
 Insp Date  
 04/27/2022  
 Print Date / Time  
 3/21/2023 1:56 pm  
 Last Date / Time  
 3/21/23 1:54 pm  
 BURLINGTON/knosek

**PREVIOUS ASSESSMENTS**

TX Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed/Notes
2022	FV	RA	295,600	0	0.00	364,600	660,200	660,200/2022/LD 08/25/22 10:15 08/25/2022
Building Total			295,600	0	0.00	364,600	660,200	
Parcel Total			295,600	0	0.00	364,600	660,200	
Source			2 - Inc (appr)		234.45	Total Val SFP/Prct	234.45	

**PREVIOUS OWNER**  
 TIOLI PROPERTIES LLC  
 PO BOX 4398  
 30 OAKLEDGE DR  
 BURLINGTON, VT 05401-0000

**NARRATIVE DESCRIPTION**  
 This parcel contains 6320.00000 SF of land mainly classified as 4 Family II has 1 building(s) first built in 1899 with a total of 2,816 square feet. There are 4 living unit(s), 4 Baths, 16 Rooms, and 8 Bdrms.

**OTHER ASSESSMENTS**

Code	Desc	Amnt	Comm Int Amnt

**PROPERTY FACTORS**

Item Code	Item	Code	%
Unit 1	Dis 1B		100.0
Unit 2	Dis 2SN		100.0
Unit 3	Dis 3		100.0
Census	Zone 1RL		100
F. Haz	Zone 2		
Topo	Zone 3		
Street			
Traffic			
Exempt			

**SALES INFORMATION**

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
TIOLI PROPERTIES LLC	1619-321	WD	08/31/2021	775,000	No	M	19	
TRUE NORTH PROPERTIES LLC	1193-514	WD	10/23/2012	1,075,000	No	M	2	M/S LISTED FOR \$1,275,000
BONNETTE DAVID E & ELAINE B	0754-0168	WD	09/27/2002	605,000	No	S	21	REMAX major reno after sale

**BUILDING PERMITS**

Date	Number	Desc	Amount	Closed	Status	Fed ID	Notes	Last Visit
05/19/2021	CEP-21-701	Electrical	1,000	06/25/2021	CLOSE		fix items on fire ma	04/27/2022
06/05/2018	2018-267591-00	Building	8,000		A		Remove metal rod	10/21/2014
05/19/2018	18-1009CA	Zoning I	8,000		A		Replace metal rod	
10/16/2017	2017-253844-00	Electrical	600		A		Remove and repla	
03/30/2012	2012-151287-00	Electrical	3,500		A		Replace 7 comb. s	
07/12/2011	2011-138819-00	Electrical	500		A		Relocate existing	
03/26/2007	2007-120973-00	Building	8,800		A		Remove old shing	
05/05/2003	2003-009954-00	Electrical	3,000		I		Install A New 400	
04/30/2003	2003-036777-00	Mechanical	11,540		I		Install New Well W	
04/30/2003	2003-014816-00	Plumbing	9,000		I		Install New Plumb	
04/16/2003	2003-031115-00	Building	35,000		I		Add Porch 6 X 19	

**ACTIVITIES**

Date	Result	By
04/27/2022	MAP	
10/21/2014		

**LAND SECTION**

LUC Desc	Fl	# Units	Depth	U. Type	L. Type	Fl	Base V. Unit Prct	Adj Prct	NBC	Fl	Mod	Inf 1	%	Inf 2	%	Inf 3	%	Appr	All LUC	%	Spec L.V. Juns	L. Fl.	Assessed/Notes
R4 4 Family	1	6,320		SITE	1		82	57.69	555	1	R	40						364,600			0	1	364,600
Total AC/Ha		0.00		Total SFS/SM		0.00	Parcel LUC#4 - 4 Family		P. NBC Desc/HILL APTS		Totl		364,600	Totl		0	Totl		364,600	Assessed/Notes		364,600	

Exterior Information

Type	FP - FOURPLEX
Story Hght	2.5
(Liv) Units	4
Found	BS - BRICKSTONE
Frame	W - Wood
P. Wall	CL - CLAPBRD WOOD
Sec Wall	0
Roof Str	GB - GABLE
Roof Cvr	SL - SLATE
Color	
View	
Shape	
Bid Name	

Condo Information

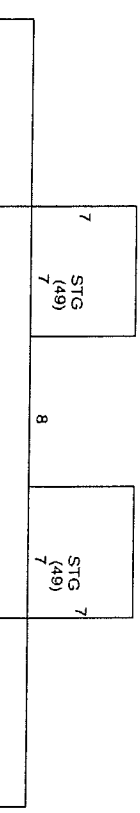
Location	
Tot Units	
Floor	
% Own	
Name	

Listed \$1,450,000 11/23/20 4unit apt  
3UNITS ARE GAS HW  
1UNIT IS ELECTRIC HEAT

Remodeling

Exterior	
Interior	
Add	
Kitchen	
Bath	
Plumb	
Electric	
Heating	
General	

Mobile Home



Alt Areas

S. Area	All Type	% All	Tenants	Qual

General Information

Grade	A+ - AVERAGE PLUS
Year Bld	1899
Eff Yr	
Alt LUC	
Juns	
Con Mod	

Bath Features

Full Bath	4
Add Full	0
3/4 Bath	0
Add 3/4	0
1/2 Bath	0
Add 1/2	0
Other Fix	0

Res Breakdown

Floor	No. Unit	Rooms	Bdrms
U	4	4	2

Calc Ladder

Base Rate	59.00	Depr	110.027
Size Adj	1.00000	Depr'd Total	337.239
Con Adj	1.11373	Juns Fl.	1.0000
Adj P/c	\$ 65.71	Spec. Features	\$ 0
Grade Ft.	1.07000	Lump Sum	
Other Feat	\$ 28.355	Final Total	\$ 337.200
NBH Mod	1.0000	Override Val	
NBC Infl	1.6700	Assmnt Ft.	1.0000
LUC Fl.	1.0000	Assessed Val	\$ 337,200
Adj Tot (rech)	447,266	Total \$/SF	\$ 119.74
Depr %	24.6%	Undepr \$/SF	70.30970

Interior Information

Avg Ht / Ft	
P. Int Wall	DW - DRYWALL
Sec Int Wall	PL - PLASTER 50%
Partition	
P. Floor	HW - HARDWOOD
Sec Floor	
Bnt Floors	
Sub Floors	
Bnt Garage	0
Electric	T - TYPICAL
Insulation	T - TYPICAL
Int Vs Ext	
Heat Fuel	G - GAS
Heat	HW - HOT WATER
# Heat Sys	4
Heated %	75
Soil HW %	
Con Wall %	

Depreciation

Phys Con	GD	24.6
Functional		
Economic		
Special		
Override		
Total		24.6%

Comparable Sales

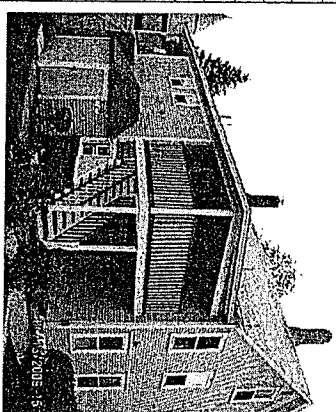
Ring	Parcel ID	Type	Sale Date	Price

Sub Areas (7 of 8)

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val	S. Area	All Type	% All	Tenants	Qual
FFL	1ST FLOOR	1,408	1,408	1,408	1,408	65.71	92,520					
SFL	2ND FLOOR	1,408	1,408	1,408	1,408	65.71	92,520					
STG	STORAGE	98	98	0	0	13.14	1,288					
OFP	OPEN PORCH	480	480	0	0	31.39	15,067					
AUF	ATTIC UNFIN	1,144	1,144	0	0	13.14	7,516					
BMT	BASEMENT	572	572	0	0	13.14	7,516					
BMT	PARTL BSMT	572	572	0	0	9.86	5,640					
	Building Totals	5,374	5,946	2,816	3,388		223,801					
	Parcel Totals	5,374	5,946	2,816	3,388		223,801					

Special Features / Yard Items

Code	Desc	A	Y/S	Qty	Size	Qual	Con	Year	Unit Prc	DIS	Depr %	LUC	Ft.	NBC	Ft.	Juns	Ft.	Appr Val	Assessed	Image	
	Building Totals																				
	Parcel Totals																				
	Yard Item Appr																				
	Special Feature Appr																				
	Special Feature Appr																				



045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

045-1-210-000  
 045-1-210-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location: 132 NORTH WILLARD ST  
 BURLINGTON, VT

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
R1	486,300	600	10,365.00	205,400	692,300
Building Total	486,300	600	10,365.00	205,400	692,300
Parcel Total	486,300	600	10,365.00	205,400	692,300
Source	0 - Mkt Adj Cost		293.60		293.60

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed/Notes	Date
2021	FV	R1	486,300	600	10,365	205,400	692,300	692,300/2022/LDS 08/25/22 10:15	08/25/2022
2021	FV	RA	933,600	800	16,724	455,100	1,389,500	1,389,500/DS Patriot Support	01/11/2022
2020	FV	RA	540,600	300	16,724	340,500	881,400	881,400/post BOA	06/23/2020
2019	FV	RA	540,600	300	16,724	340,500	881,400	881,400/9.23.2019	09/23/2019

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif.	NAL	Notes
HUSTON LINCOLN	1689-101	OC	10/24/2022	0	No		9	
TOLI PROPERTIES LLC	1619-321	WD	08/31/2021	775,000	No	M	19	
TRUE NORTH PROPERTIES LLC	1193-514	WD	10/23/2012	1,075,000	No	M	2	M.L.S LISTED FOR \$1,275,000
BONNETTE DAVID E & ELAINE B	0754-0168	WD	09/27/2002	605,000	No	S	21	REMAX major teno after sale

Date	Number	Desc	Amount	Closed	Status	Fed ID	Notes	Last Visit
05/19/2021	CEP-21-701	Electrical	1,000	06/25/2021	CLOSE		fix items on fire mg	06/21/2022
06/05/2018	2018 267591 00	Building	8,000		A		Remove metal rod	05/11/2022
05/18/2018	18-1009CA	Zoning 1	8,000		A		Replace metal rod	05/04/2022
10/16/2017	2017 253644 00	Electrical	600		A		Remove and repla	10/21/2014
03/30/2012	2012 151287 00	Electrical	3,500		A		Replace 7 comb s	
07/12/2011	2011 138819 00	Electrical	500		A		Relocate existing t	
03/26/2007	2007 120973 00	Building	8,800		A		Remove old shing	
05/05/2003	2003 009954 00	Electrical	3,000		I		Install A New 400	
04/30/2003	2003 036777 00	Mechanical	11,540		I		Install New Well M	
04/30/2003	2003 014816 00	Plumbing	9,000		I		Install New Plumb	
04/16/2003	2003 031115 00	Building	35,000		I		Add Porch 6 X 19	

Date	Result	By
06/21/2022	BOA	
05/11/2022	AD	
05/04/2022	COR	
10/21/2014		

Code	Desc	Amt	Comm Int Amt

Item Code	Item	Code	%
Unit 1	Dis 1 B		100.0
Unit 2	Dis 2 SN		100.0
Unit 3	Dis 3		100.0
Census	Zone 1 RL		100
F. Haz	Zone 2		
Topo	Zone 3		
Street			
Traffic			
Exempt			

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Code	Desc	Amt	Comm Int Amt

Disclaimer: This information is believed to be correct but is subject to change and is not gur: ranted

Property: 5753 | Bld: 5980 | Seq: 1 | Year: 2023 | Data As Of Date: 12/14/2022 | User: BURLINGTONknosek | DR: AssessR Burlington

**Parcel ID 045-1-210-000**

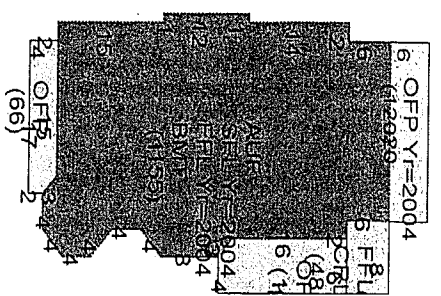
**Exterior Information**

Type	VT - VICTORIAN
Story Height	25
(LW) Units	1
Found	BS - BRICK/STONE
Frame	W - Wood
P. Wall	CL - CLAPBRD.WOOD
Sec Wall	0
Roof Sls	GB - GABLE
Roof Cvr	SL - SLATE
Color	
View	
Shape	
Bid Name	

**Comments**

Listed \$1,450,000 1/12/20 SFhome (Queen Ann style)

**Sketch**



**Condo Information**

Location	
Tot Units	
Floor	
% Own	
Name	

**Bath Features**

Full Bath	3
Add Full	0
3/4 Bath	0
Add 3/4	0
1/2 Bath	0
Add 1/2	0
Other Fix	0

**Res Breakdown**

Floor	No. Unit	Rooms	Bdrms
N	1	8	4

**Remodeling**

Exterior	2004
Interior	2004
Add:	
Kitchen	2004
Bath	2004
Plumb	2004
Electric	2004
Heating	2004
General	2004

**Other Features**

Kitchens	1
Add Kit	0
Fireplaces	0
WS Flues	0

**Calc Ladder**

Base Rate	86.10	Depr.	293,037
Size Adj	0.94066	Deprd Total	486,316
Con Adj	1.05019	Juns Fl.	1,0000
Adj Prc	\$ 85.06	Spec. Features	\$ 0
Grade Fl.	1.23000	Lump Sum	
Other Feat	\$ 15,990	Final Total	\$ 486,300
NBH Mod	1.0000	Override Val	
NBC Infl	2.6000	Assmnt Fl.	1.0000
LUC Fl.	1.0000	Assessed Val	\$ 486,300
Adj Tot (excl)	779,353	Total \$/SF	\$ 206.23
Depr %	37.6%	Undepr \$/SF	104.62380

**Mobile Home**

Make	Model	Serial	Year	Color

**Interior Information**

Avg Ht/Ft	
P. Int Wall	DW - DRYWALL
Sec Int Wall	
Partition	T - TYPICAL
P. Floor	HW - HARDWOOD
Sec Floor	
Bmt Floors	CON - CONCRETE
Sub Floors	
Bmt Garage	0
Electric	T - TYPICAL
Insulation	T - TYPICAL
Int Vs Ext	
Heat/Fuel	G - GAS
Heat	HW - HOT WATER
# Heat Sys	1
Heated %	100
Sol HW %	
Com Wall %	

**Depreciation**

Phys Con	GD	22
Functional O		20
Economic		
Special		
Override		
Total		37.6%

**Comparable Sales**

Ring	Parcel ID	Type	Sale Date	Price

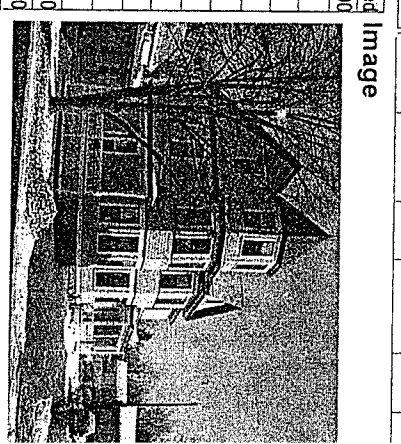
**Sub Areas**

Code	Desc	Net Area	Gross A.	F. Area	Sz Adj A.	Rate AV	Undepr Val	S. Area	All Type	% Alt	Tenants	Qual	%
FFL	1ST FLOOR	1,203	1,203	1,203	1,203	85.06	102,327						
SFL	2ND FLOOR	1,155	1,155	1,155	1,155	76.55	88,415						
OPF	OPEN PORCH	292	292	0	0	34.52	10,080						
AUF	ATTIC UNFIN	578	1,155	0	0	17.01	9,823						
BMT	BASEMENT	1,155	1,155	0	0	17.01	19,647						
CRL	CRAWL SPACE	48	48	0	0	8.50	408						
Building Totals		4,431	5,008	2,358	2,936		230,700						
Parcel Totals		4,431	5,008	2,358	2,936		230,700						

**Special Features / Yard Items**

Code	Desc	A	V/S	Qty	Size	Qual	Con	Year	Unit Prc	D/S	Depr %	LUC	Fl.	NBC	Fl.	Juns	Fl.	Appr Val	Assessed
BRN2	BARN 2s	D	Y	1	200.00	C	VP	1896	40.29	T	95%		1		1		1	600	600
Building Totals																		600	600
Parcel Totals																		600	600

**Alt Areas**



Disclaimer: This information is believed to be correct but is subject to change and is not guaranteed

Property: 5753 | Bid: 5980 | Seq: 1 | Year: 2023 | Data As Of Date: 12/14/2022 | User: BURLINGTONkrosek | DB: Assess50Burling



## TAX ABATEMENT COMMITTEE

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

WEBSITE: [www.burlingtonvt.gov/assessor](http://www.burlingtonvt.gov/assessor)

Voice (802) 865-7114

Fax (802) 865-7116

04/17/2023

### Recommended Abatement Decision

William McGrath  
194 Cottage Grove  
Burlington, VT 05408

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

PARCEL ID: 027-3-047-000  
TYPE OF PROPERTY: Single Family  
LOCATION: 194 Cottage Grove  
ASSESSED VALUE: \$291,500

RELATIONSHIP OF PETITIONER TO LISTED OWNER: Owners  
PROPERTY OWNER ON GRAND LIST: William J. and Joy M. McGrath

COMMITTEE HEARING DATE: 3/30/2023  
COMMITTEE MEMBERS PRESENT: Mark Barlow, Chair; Perri Freeman, Gene Bergman

PETITIONER'S REQUEST & AMOUNT REQUESTED: \$839.04

COMMITTEE'S RECOMMENDATION: That the full board moves to grant abatement of penalties, interest and other in the amount of \$839.04 and adopt the findings and reasons for this recommendation.

COMMITTEE VOTE: Yes-Barlow, Freeman, Bergman

#### FINDINGS OF FACT:

1. Owner Mr. William McGrath is a disabled veteran.
2. \$40,000 veteran exemption was not entered into parcel in NEMRC grand list database for FY2023.
3. Owner is entitled to a veteran exemption, as verified by Vermont Office of Veterans Affairs.

#### COMMITTEE'S REASONS:

The committee recommends abatement of all penalties, interest and other due to belief that it is manifestly unjust – we find the City made an error because owner, a disable veteran, was not provided his property value exemption in the Grand List for FY 2023 although the State of Vermont Office of Veteran Affairs had him noted as a qualifying veteran. So it is manifestly unjust to assess penalties and interest given that information of fact. Therefore, to charge penalties or interest is manifestly unjust. See Charter § 3-42 and 24 VSA § 1535(a).

AMOUNT RECOMMENDED FOR ABATEMENT: \$839.04

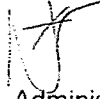
#### Non-Discrimination

The City of Burlington will not tolerate unlawful harassment or discrimination on the basis of political or religious affiliation, race, color, national origin, place of birth, ancestry, age, sex, sexual orientation, gender identity, marital status, veteran status, disability, HIV positive status or genetic information. The City is also committed to providing proper access to services, facilities, and employment opportunities. For accessibility information or alternative formats, please contact Human Resources Department at 865-7145.

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, May 1, 2023**. The board takes the Tax Abatement Committee's recommendation under advisement. You have the right to testify before the Board of Tax Abatement. The hearing will be held in **Contois Auditorium in Burlington City Hall**, during the City Council meeting.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136. She will provide you the start time and the methods of attendance.

Sincerely,



Kenneth Nosek, Administrator, Tax Abatement Committee

Non-Discrimination

The City of Burlington will not tolerate unlawful harassment or discrimination on the basis of political or religious affiliation, race, color, national origin, place of birth, ancestry, age, sex, sexual orientation, gender identity, marital status, veteran status, disability, HIV positive status or genetic information. The City is also committed to providing proper access to services, facilities, and employment opportunities. For accessibility information or alternative formats, please contact Human Resources Department at 865-7145.

# TAX ABATEMENT REQUEST FORM

Submit to: C/O Tax Abatement, Burlington City Hall, Ground Floor, 149 Church Street, Burlington, VT 05401

Date of this Request: 3/16/23

Name, Property Owner on Grand List: WILLIAM McGRATH

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

New Owner, Purchase Date: \_\_\_\_\_

Executor/Administrator of Estate: \_\_\_\_\_

Mailing Address: 194 COTTAGE GROVE

City, State, Zip code: BURLINGTON VT. 05408

Applicant's Email and Phone #: joymac90@yahoo.com 802-6582498

Location of Property: 194 COTTAGE GROVE BURLINGTON VT.

Parcel ID # (000-0-000-000): 027-3-047.000 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:	\$	<u>839.04</u>	<u>14</u>
Breakout based on amount of:	taxes:	\$	<u>839.04</u>
	penalties:	\$	_____
	interest:	\$	_____
	prior year delinquency:	\$	_____
	other:	\$	_____

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

City error - Veterans exemption not applied in Name

### Required Attachments:

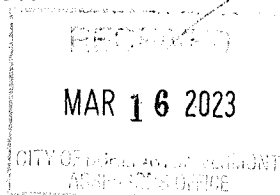
- Copy of Tax Bill
- Copy of Tax Payment History (attainable from Clerk/Treasurer's Office)
- Property Record Card

Signature [Signature]

Date 3-16-23

This form received by: \_\_\_\_\_

Date received: \_\_\_\_\_







STATE OF VERMONT  
**OFFICE OF VETERANS AFFAIRS**

118 State Street, Montpelier, VT 05620-4401  
Toll Free: (888) 666-9844; Phone: (802) 828-3379  
Fax: (802) 828-5932  
Operating Hours: Monday – Friday, 7:30 a.m. – 4:00 p.m.  
[www.veterans.vermont.gov](http://www.veterans.vermont.gov)

April 13, 2022

William McGrath  
194 Cottage Grove  
Burlington, VT 05408

114-035-11665 (SPAN)

**2022 CONFIRMATION OF ELIGIBILITY  
FOR PROPERTY TAX EXEMPTION**

You have met the criteria for property tax exemption for disabled veterans or their survivors.

**Your eligibility for the property tax exemption on this property will be renewed as long as you hold title and maintain it as your primary residence. Please notify the office, in writing, if the property is no longer your primary residence.**

We will forward this verification of eligibility to your town listers office so that the exemption can be applied.

**Please note that you do not need to take any further action and you will not be required to re-apply for verification of eligibility.**

***Beginning in 2019 this office will no longer send an annual confirmation letter. We assure you your approved eligibility WILL NOT CHANGE unless we are notified by you or your town lister.***

Please feel free to contact our office if you have any questions.

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 027-3-047-000 For Tax Year 2021 Full Detail

Parcel	Tax Year	Name						
Description		Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance
027-3-047-000	2021	MCGRATH, WILLIAM J		194	COTTAGE GR			
Bill Appl. To Prin. Pmt 1		08/06/20					1,362.80	1,362.80
Rcpt. Appl. To Prin. Pmt 1		08/06/20	StatePmt				-597.25	765.55
Bill Appl. To Prin. Pmt 2		08/06/20					1,362.80	2,128.35
Rcpt. Appl. To Prin. Pmt 2		08/06/20	StatePmt				-597.25	1,531.10
Bill Appl. To Prin. Pmt 3		08/06/20					1,362.80	2,893.90
Rcpt. Appl. To Prin. Pmt 3		08/06/20	StatePmt				-597.25	2,296.65
Bill Appl. To Prin. Pmt 4		08/06/20					1,362.80	3,659.45
Rcpt. Appl. To Prin. Pmt 4		08/06/20	StatePmt				-597.25	3,062.20
Rcpt. Appl. To Prin. Pmt 1		09/14/20	DDEBIT	1231590.0	808		-765.55	2,296.65
Rcpt. Appl. To Prin. Pmt 2		11/12/20	DDEBIT	9270922.0	954		-765.55	1,531.10
Rcpt. Appl. To Prin. Pmt 3		03/12/21	DDEBIT	9270934.0	190		-765.55	765.55
Rcpt. Appl. To Prin. Pmt 4		06/14/21	DDEBIT	9270938.0	387		-765.55	0.00
								-----
			Parcel Balance					0.00
								=====
			Grand Total					0.00

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 027-3-047-000 For Tax Year 2022 Full Detail

Parcel	Tax Year	Name					Amount	Balance
Description		Date	Check #	Deposit #	G/L Batch#	Remit		
027-3-047-000	2022	MCGRATH, WILLIAM J		194	COTTAGE GR			
Bill Appl. To Prin. Pmt 1		07/13/21			453		1,549.10	1,549.10
Rcpt. Appl. To Prin. Pmt 1		07/13/21	StatePmt		453		-801.50	747.60
Bill Appl. To Prin. Pmt 2		07/13/21			453		1,549.10	2,296.70
Rcpt. Appl. To Prin. Pmt 2		07/13/21	StatePmt		453		-801.50	1,495.20
Bill Appl. To Prin. Pmt 3		07/13/21			453		1,549.10	3,044.30
Rcpt. Appl. To Prin. Pmt 3		07/13/21	StatePmt		453		-801.50	2,242.80
Bill Appl. To Prin. Pmt 4		07/13/21			453		1,549.10	3,791.90
Rcpt. Appl. To Prin. Pmt 4		07/13/21	StatePmt		453		-801.50	2,990.40
Rcpt. Appl. To Prin. Pmt 1		08/12/21	DDEBIT	9270942.0	517		-747.60	2,242.80
Bill Appl. To Prin. Pmt 1		09/14/21			602		-212.57	2,030.23
Bill Appl. To Prin. Pmt 2		09/14/21			602		-212.57	1,817.66
Bill Appl. To Prin. Pmt 3		09/14/21			602		-212.57	1,605.09
Bill Appl. To Prin. Pmt 4		09/14/21			602		-212.57	1,392.52
Adj. Appl. To Prin. Pmt 1		09/14/21					212.57	1,605.09
Adj. Appl. To Prin. Pmt 2		09/14/21					-212.57	1,392.52
Rcpt. Appl. To Prin. Pmt 2		11/12/21	DDEBIT	9270956.0	720		-322.46	1,070.06
Rcpt. Appl. To Prin. Pmt 3		03/14/22	DDEBIT	9271029.0	967		-535.03	535.03
Rcpt. Appl. To Prin. Pmt 4		06/12/22	DDEBIT	9271100.0	168		-535.03	0.00
Parcel Balance								0.00
Grand Total								0.00

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 027-3-047-000 For Tax Year 2023 Full Detail

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance
027-3-047-000	2023	MCGRATH, WILLIAM J				194	COTTAGE GR			
			Bill Appl. To Prin. Pmt 1	07/05/22					1,528.62	1,528.62
			Rcpt. Appl. To Prin. Pmt 1	07/05/22	StatePmt				-755.00	773.62
			Bill Appl. To Prin. Pmt 2	07/05/22					1,528.62	2,302.24
			Rcpt. Appl. To Prin. Pmt 2	07/05/22	StatePmt				-755.00	1,547.24
			Bill Appl. To Prin. Pmt 3	07/05/22					1,528.62	3,075.86
			Rcpt. Appl. To Prin. Pmt 3	07/05/22	StatePmt				-755.00	2,320.86
			Bill Appl. To Prin. Pmt 4	07/05/22					1,528.62	3,849.48
			Rcpt. Appl. To Prin. Pmt 4	07/05/22	StatePmt				-755.00	3,094.48
			Rcpt. Appl. To Prin. Pmt 1	08/12/22	DDEBIT	9271144.0	314		-773.62	2,320.86
			Rcpt. Appl. To Prin. Pmt 2	11/14/22	DDEBIT	9271216.0	528		-773.62	1,547.24
			Rcpt. Appl. To Prin. Pmt 3	03/13/23	DDEBIT	9271295.0	776		-773.62	773.62
										-----
										Parcel Balance
										773.62
										=====
										Grand Total
										773.62

583.86 x 3 (installments)  
= 1691.58 - adj.  
diff. 629.28  
in tax

027 3 047 000  
 Sheet Lot Unit# Bldg#  
 PROPERTY LOCATION  
 194 COTTAGE GRV  
 BURLINGTON, VT 05401

027-3-047-000  
 Parcel ID  
 IN PROCESS APPRAISAL SUMMARY  
 Building Location 194 COTTAGE GRV  
 Building Val 171,200  
 Yard Items 300  
 Land Val 120,000  
 Total Val 291,500

Card: 1 of 1 Total Card 291,500 /  
 APPR 291,500 /  
 USE + IMP 291,500 /  
 USE LAND 291,500 /  
 ASSESSED 291,500 /

027-3-047-000  
 Parcel ID  
 Building Location 194 COTTAGE GRV  
 Building Val 171,200  
 Yard Items 300  
 Land Val 120,000  
 Total Val 291,500



**Patriot**  
 PROPERTIES INC.

User Account  
 GIS Coord 1 301196  
 GIS Coord 1 734142  
 Insp Date

Print Date / Time 7/7/2022 3:13 am  
 Last Date / Time 6/7/2022 11:39 am  
 URLINGTON\killingt

USER DEFINED  
 RAD: 120  
 OLD PID: 130882  
 State District: 3-01  
 CAD: 610  
 SPAN: 114-035-11665  
 Accessory Dwl  
 PriorID1c 0  
 PriorID2c 0  
 PriorID3c 04092008  
 Assessor Map

LEGAL DESCRIPTION

Land Unit	Type	SF
14,810.00		

Property ID: 1665

Assessed	Notes	Date
291,500	2022\LD 05/04/22 2-2	05/04/2022
291,500	DS Patriot Support	01/11/2022
184,300	post BOA	06/23/2020
184,300	9.23.2019	09/23/2019

PREVIOUS ASSESSMENTS

Tx Yr	Cat	Use	Bld Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes
2022	ABST	R1	171,200	300	14,810	120,000	291,500	291,500	2022\LD 05/04/22 2-2
2021	FV	R1	171,200	300	14,810	120,000	291,500	291,500	DS Patriot Support
2020	FV	R1	107,800	500	14,810	76,000	184,300	184,300	post BOA
2019	FV	R1	107,800	500	14,810	76,000	184,300	184,300	9.23.2019

SALES INFORMATION

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

BUILDING PERMITS

Date	Number	Desc	Amount	Closed	Status	Fed. ID	Notes	Last Visit
08/13/2021	CMP-21-405	Mechanical	1,990		A		Replace old spec	
08/13/2021	CPP-21-448	Plumbing	1,600		A		Install rental 40 g	

ACTIVITIES

Date	Result	By

ACTIVITIES

Date	Result	By

ACTIVITIES

Date	Result	By

ACTIVITIES

Date	Result	By

ACTIVITIES

Date	Result	By

OTHER ASSESSMENTS

Code	Desc	Amt	Comm	Int.Amt

PROPERTY FACTORS

Item Code	Item	Code	%
Util 1/A	- ALL UTILITIES	Dis 1/B	00000
Util 2		Dis 2/SH	00000
Util 3		Dis 3	
Census	Zone 1/RL		100
F. Haz	Zone 2		
Topo	3 - SUITABLE	Zone 3	
Street			
Traffic			
Exempt			

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

AND SECTION

LUC	LUC Desc	Ft.	# Units	Depth	Total SF/SM
R1	Single Fam	1	14,810		0.34

Disclaimer: This information is believed to be correct but is subject to change and i

Correct.

Berlington 22-23 As Billed Grand List

# Parcel Maintenance

Total Parcels: 11358

027-3-047.000

Real Value

MCGRATH, WILLIAM J

291,500

Parcel last updated on: 03/16/2023

Parcel:  Value Exempt:  Fees & Notes:  Pmt/Tax:  Chg Appr:  Contracts:  Farm:  Xfers:  HS-122:  TIF:  Rec'd:

## MUNICIPAL

Land	120,300
Building	171,200
Real	291,500
Homestead	291,500
Housesite	291,500
Veteran	40,000
Contract	0
Farm Stab	0
Current Use	0
CU Acres	0.00
Lease	0.00
Taxable Val.	251,500
Grand List	2,515.00

## EDUCATION

Declaration dated: 04/05/2022

Waive Penalty  
 HOMESTEAD NONHOMESTEAD  
 291,500 0

Previous	Amt of Value to Use
291,500	291,500
291,500	
291,500	

Veteran 40,000

Previous 0

Special Exemption Code  
 Special Exemption 0

Taxable Val.	251,500
Grand List	2,515.00

Save << Prev Next >> Cancel Close Print Delete

# Parcel Maintenance

027-3-047.000 Real Value  
291,500

MCGRATH, WILLIAM J  
Parcel last updated on: 03/16/2023

Parcel	Value/Exempt	Med/Agree	Fees&Notes	Pmt/Tax	Chg Appr. Contracts Farm	Xfers	Comp	HS-122	TIF	Rebid
--------	--------------	-----------	------------	---------	--------------------------	-------	------	--------	-----	-------

Rate	Description	Rate	Taxable Value	Tax	State Payments
Rate 0	MUNICIPAL	0.7082	2,515.00	1,781.10	3,020.00
Rate 1	LOCAL AGREEMENT	0.0003	2,515.00	0.75	

Rate 8	HOMESTEAD ED.	1.3891	2,515.00	3,493.59	
--------	---------------	--------	----------	----------	--

Total State Pmts	3,020.00
M: 0.00	E: 3,020.00

Pmt	Due Date	Amount
1	08/12/2022	563.86
2	11/12/2022	563.86
3	03/12/2023	563.86
4	06/12/2023	563.86

Total	5,275.44
Late File Penalty	0.00
Owner	5,275.44

only error

Sunington 22-23 As Billed Grand List

# Parcel Maintenance

027-3-047.000

Real Value

Total Parcels: 11358

MCGRATH, WILLIAM J

291,500

Parcel last updated on: 07/01/2022

Parcel  Value Exempt  Misc/Acres  Fees & Notes  Pmt/Tax  Chg Appr. Contracts Farm  Xfers  HS-122  TIF  R5330

## MUNICIPAL

Land	120,300
Building	171,200
Real	291,500
Homestead	291,500
Housesite	291,500
Veteran	0
Contract	0
Farm Stab	0
Current Use	0
CU Acres	0.00
Lease	0.00
Taxable Val.	291,500
Grand List	2,915.00

## EDUCATION

Declaration dated 04/05/2022

Waive Penalty  
 HOMESTEAD NONHOMESTEAD  
 291,500 0

Previous

Amt of Value to Use	291,500
	291,500
	291,500

Previous

	0
--	---

Special Exemption Code	
Special Exemption	0
Taxable Val.	291,500
Grand List	2,915.00

Save << Prev Next >> Cancel Close Print Delete

orig. error

# Parcel Maintenance

027-3-047-000 Real Value

MCGRATH, WILLIAM J

291,500

Total Parcels: 11358

Parcel last updated on: 07/01/2022

Parcel	Value/Exempt	Misc/Acres	Fees&Notes	Fmt/Tax	Chg Appr. Contracts	Farm	Xfers	Contig	HS-122	TIF	Reps
--------	--------------	------------	------------	---------	---------------------	------	-------	--------	--------	-----	------

Rate	Rate Description	Rate	Taxable Value	Tax
Rate 0	MUNICIPAL	0.7082	2,915.00	2,064.38
Rate 1	LOCAL AGREEMENT	0.0003	2,915.00	0.87

State Payments	063022	3,020.00
----------------	--------	----------

Rate 8 HOMESTEAD ED. 1.3891 2,915.00 4,049.23

Total State Pmts 3,020.00  
M: 0.00 E: 3,020.00

Pmt	Due Date	Amount
1	08/12/2022	773.62
2	11/12/2022	773.62
3	03/12/2023	773.62
4	06/12/2023	773.62

Total	6,114.48
Late File Penalty	0.00
Owner	6,114.48

Save << Prev Next >> Cancel Close Print Delete



## TAX ABATEMENT COMMITTEE

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

WEBSITE: [www.burlingtonvt.gov/assessor](http://www.burlingtonvt.gov/assessor)

Voice (802) 865-7114

Fax (802) 865-7116

04/17/2023

### Recommended Abatement Decision

Spectrum Youth & Family Services, Inc.  
Will Towne, Chief Operating Officer  
31 Elmwood Avenue  
Burlington, VT 05401

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

PARCEL ID: 049-1-125-002  
TYPE OF PROPERTY: Commercial Condo  
LOCATION: 84 Pine Street, Unit 2  
ASSESSED VALUE: \$849,400

RELATIONSHIP OF PETITIONER TO LISTED OWNER: Chief Operating Officer  
PROPERTY OWNER ON GRAND LIST: Spectrum Youth & Family Services, Inc.  
NEW OWNER/DATE OF PURCHASE (IF APPLICABLE): Yes as of August 17, 2022 Spectrum is new owner.

COMMITTEE HEARING DATE: 3/30/2023

COMMITTEE MEMBERS PRESENT: Mark Barlow, Chair; Perri Freeman, Gene Bergman

PETITIONER'S REQUEST & AMOUNT REQUESTED: \$16,888.13

COMMITTEE'S RECOMMENDATION: That the full board moves to grant the abatement of taxes in the amount of \$16,888.13 **and any and all penalties and interest** and adopt the findings and reasons for this recommendation.

COMMITTEE VOTE: Yes-Barlow, Freeman, Bergman

#### FINDINGS OF FACT:

1. Aug 17, 2022 is the initial date Spectrum purchased the property.
2. From date of purchase Mr. Towne states property was empty and being renovated. All renovations were related to the purpose and mission of Spectrum (charitable) – no 3rd party lease purpose.
3. Spectrum asks for abatement to begin as of their date of purchase.

#### COMMITTEE'S REASONS:

The committee recommends abatement of all penalties and interest and other due to belief that it is manifestly unjust. This property meets the definition of a charitable exemption. Had the property been in possession of Spectrum as of April 1, 2022 they would not have been charged taxes for the year. So it is manifestly unjust to assess penalties and interest given that information of fact. See Charter § 3-42 and 24 VSA § 1535(a).

AMOUNT RECOMMENDED FOR ABATEMENT: **\$17,131.19 as of 3/30/2023 to reflect most up to date penalties, fees and interest.**

#### Non-Discrimination

The City of Burlington will not tolerate unlawful harassment or discrimination on the basis of political or religious affiliation, race, color, national origin, place of birth, ancestry, age, sex, sexual orientation, gender identity, marital status, veteran status, disability, HIV positive status or genetic information. The City is also committed to providing proper access to services, facilities, and employment opportunities. For accessibility information or alternative formats, please contact Human Resources Department at 865-7145.

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, May 1, 2023**. The board takes the Tax Abatement Committee's recommendation under advisement. You have the right to testify before the Board of Tax Abatement. The hearing will be held in **Contois Auditorium in Burlington City Hall**, during the City Council meeting.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136. She will provide you the start time and the methods of attendance.

Sincerely,



Kenneth Nosek, Administrator, Tax Abatement Committee

Non-Discrimination

The City of Burlington will not tolerate unlawful harassment or discrimination on the basis of political or religious affiliation, race, color, national origin, place of birth, ancestry, age, sex, sexual orientation, gender identity, marital status, veteran status, disability, HIV positive status or genetic information. The City is also committed to providing proper access to services, facilities, and employment opportunities. For accessibility information or alternative formats, please contact Human Resources Department at 865-7145.

# TAX ABATEMENT REQUEST FORM

Submit to: C/O Tax Abatement, Burlington City Hall, Ground Floor, 149 Church Street, Burlington, VT 05401

Date of this Request: 2/3/23

Name, Property Owner on Grand List: Spectrum Youth + Family Services, Inc.

Name, Applicant: Will Towne, Chief Operating Officer, Spectrum  
(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: Spectrum Youth + Family Services, 8/17/22

Executor/Administrator of Estate: \_\_\_\_\_

Mailing Address: 31 Elmwood Ave

City, State, Zip code: Burlington, VT 05401

Applicant's Email and Phone #: wtowne@spectrumvt.org, (802) 864-7423 x301

Location of Property: 84 Pine St Unit 2 Burlington, VT 05401 (cell) 802-363-7432

Parcel ID # (000-0-000-000): 049-1-125.002 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>17,131.19</u> - K as of 3/31/2023
Breakout based on amount of:	
taxes:	\$ <u>16,888.13</u> } prorated from Date of purchase
penalties:	\$ _____
interest:	\$ <u>243.06</u> as of 3/31/2023
prior year delinquency:	\$ _____
other:	\$ _____

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

We believe it is manifestly unjust to pay these taxes as a tax-exempt non-profit. Due to the date of purchase and by waiting until the next fiscal year we will be paying nearly a full year's worth of taxes before our tax-exempt status takes effect.

**Required Attachments:**

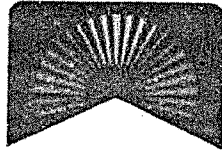
- Copy of Tax Bill
- Copy of Tax Payment History (attainable from Clerk/Treasurer's Office)
- Property Record Card

Signature Will Towne

Date 2/3/23

This form received by: \_\_\_\_\_

Date received: \_\_\_\_\_



**SPECTRUM**  
YOUTH & FAMILY SERVICES

3 February 2023

To Whom it May Concern,

I am writing in request that the total remaining taxes for 84 Pine St, Unit 2 be abated. As a tax-exempt non-profit who has already been granted tax-exempt status starting 7/1/23, we are requesting abatement under the belief that these taxes are manifestly unjust. Due to the date of purchase being at the beginning of the fiscal year, we will be paying almost a full years' worth of taxes before our exempt status kicks in. For us, the amount of \$16888.13 (prorated from date of purchase) is no small amount of money, and we would prefer to utilize those funds to meet our mission.

We look forward to utilizing this office space to house our Riverstone Counseling program and continue to meet the mental health and substance use issues facing the youth in our area.

Thank you for your consideration, and please do not hesitate to reach out with any questions.

Will Towne  
Chief Operating Officer  
Spectrum Youth & Family Services  
31 Elmwood Ave  
Burlington, VT 05401  
(802) 864-7423x301  
[wtowne@spectrumvt.org](mailto:wtowne@spectrumvt.org)



01/03/23  
11:28 am

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 049-1-125-002 All Tax Years Full Detail

Page 1  
plalime

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
-----											
049-1-125-002	2008	VERMONT FEDERAL CREDIT UN	84 PINE ST								
	Bill Appl. To Prin. Pmt 1			07/09/07			1		3,794.99	3,794.99	
	Bill Appl. To Prin. Pmt 2			07/09/07			1		3,794.99	7,589.98	
	Bill Appl. To Prin. Pmt 3			07/09/07			1		3,794.99	11,384.97	
	Bill Appl. To Prin. Pmt 4			07/09/07			1		3,794.99	15,179.96	
	Rcpt. Appl. To Prin. Pmt 1			08/10/07	002035	129503.0	1	ST	-3,794.99	11,384.97	
	Rcpt. Appl. To Prin. Pmt 2			11/07/07	2696	129513.0	1	ST	-3,794.99	7,589.98	
	Rcpt. Appl. To Prin. Pmt 3			03/07/08	NoCheck#	131959.0	38	3603	-3,794.99	3,794.99	
	Rcpt. Appl. To Prin. Pmt 4			06/11/08	4379	133142.0	110	KMD	-3,794.99	0.00	
										-----	
										Parcel Balance	0.00
-----											
049-1-125-002	2008DID	VERMONT FEDERAL CREDIT UN	84 PINE ST								
	Bill Appl. To Prin. Pmt 1			07/10/07			1		139.10	139.10	
	Bill Appl. To Prin. Pmt 2			07/10/07			1		139.10	278.20	
	Bill Appl. To Prin. Pmt 3			07/10/07			1		139.10	417.30	
	Bill Appl. To Prin. Pmt 4			07/10/07			1		139.10	556.40	
	Rcpt. Appl. To Prin. Pmt 1			08/10/07	002035	129503.0	1	ST	-139.10	417.30	
	Rcpt. Appl. To Prin. Pmt 2			11/07/07	2696	129513.0	1	ST	-139.10	278.20	
	Rcpt. Appl. To Prin. Pmt 3			03/07/08	3603	131959.0	38		-139.10	139.10	
	Rcpt. Appl. To Prin. Pmt 4			06/11/08	4379	133142.0	110	KMD	-139.10	0.00	
										-----	
										Parcel Balance	0.00
-----											
049-1-125-002	2009	VERMONT FEDERAL CREDIT UN	84 PINE ST								
	Bill Appl. To Prin. Pmt 1			07/11/08			131		4,069.37	4,069.37	
	Bill Appl. To Prin. Pmt 2			07/11/08			131		4,069.37	8,138.74	
	Bill Appl. To Prin. Pmt 3			07/11/08			131		4,069.37	12,208.11	
	Bill Appl. To Prin. Pmt 4			07/11/08			131		4,069.37	16,277.48	
	Rcpt. Appl. To Prin. Pmt 1			08/06/08	4914	135225.0	150	BK	-4,069.37	12,208.11	
	Rcpt. Appl. To Prin. Pmt 2			11/10/08	5654	137038.0	216	BK	-4,069.37	8,138.74	
	Rcpt. Appl. To Prin. Pmt 3			03/09/09	6616	136569.0	295	ST	-4,069.37	4,069.37	
	Rcpt. Appl. To Prin. Pmt 4			06/08/09	273	140423.0	359	KMD	-4,069.37	0.00	
										-----	
										Parcel Balance	0.00
-----											
049-1-125-002	2010	VERMONT FEDERAL CREDIT UN	84 PINE ST								
	Bill Appl. To Prin. Pmt 1			07/02/09			379		4,308.27	4,308.27	
	Bill Appl. To Prin. Pmt 2			07/02/09			379		4,308.27	8,616.54	
	Bill Appl. To Prin. Pmt 3			07/02/09			379		4,308.27	12,924.81	
	Bill Appl. To Prin. Pmt 4			07/02/09			379		4,308.27	17,233.08	
	Rcpt. Appl. To Prin. Pmt 1			08/10/09	0772	122437.0	404	CJS	-4,308.27	12,924.81	
	Rcpt. Appl. To Prin. Pmt 2			11/09/09	1535	142247.0	468	SUE	-4,308.27	8,616.54	
	Rcpt. Appl. To Prin. Pmt 3			03/08/10	2525	142749.0	550	KMD	-4,308.27	4,308.27	
	Rcpt. Appl. To Prin. Pmt 4			06/08/10	3288	95725.0	616	CJS	-4,308.27	0.00	
										-----	
										Parcel Balance	0.00
-----											
049-1-125-002	2011	VERMONT FEDERAL CREDIT UN	84 PINE ST								
	Bill Appl. To Prin. Pmt 1			07/02/10			636		4,334.70	4,334.70	

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 049-1-125-002 All Tax Years Full Detail

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
			Bill Appl. To Prin. Pmt 2	07/02/10		636			4,334.70	8,669.40	
			Bill Appl. To Prin. Pmt 3	07/02/10		636			4,334.70	13,004.10	
			Bill Appl. To Prin. Pmt 4	07/02/10		636			4,334.70	17,338.80	
			Rcpt. Appl. To Prin. Pmt 1	08/09/10	3848	146063.0	661	LBA	-4,334.70	13,004.10	
			Rcpt. Appl. To Prin. Pmt 2	11/08/10	4660	151000.0	725	PL	-4,334.70	8,669.40	
			Rcpt. Appl. To Prin. Pmt 3	03/08/11	5728	151988.0	803	KMD	-4,334.70	4,334.70	
			Rcpt. Appl. To Prin. Pmt 4	06/07/11	6534	142952.0	868	JAH	-4,334.70	0.00	
			Parcel Balance								0.00
049-1-125-002	2012	VERMONT FEDERAL CREDIT UN 84 PINE ST									
			Bill Appl. To Prin. Pmt 1	07/01/11		886			4,360.26	4,360.26	
			Bill Appl. To Prin. Pmt 2	07/01/11		886			4,360.26	8,720.52	
			Bill Appl. To Prin. Pmt 3	07/01/11		886			4,360.26	13,080.78	
			Bill Appl. To Prin. Pmt 4	07/01/11		886			4,360.26	17,441.04	
			Rcpt. Appl. To Prin. Pmt 1	08/09/11	7078	159328.0	913	KMD	-4,360.26	13,080.78	
			Rcpt. Appl. To Prin. Pmt 2	11/08/11	7796	161955.0	977	KMD	-4,360.26	8,720.52	
			Rcpt. Appl. To Prin. Pmt 3	03/06/12	8937	146095.0	57	CS	-4,360.26	4,360.26	
			Rcpt. Appl. To Prin. Pmt 4	06/06/12	9737	167258.0	123	KMD	-4,360.26	0.00	
			Parcel Balance								0.00
049-1-125-002	2013	VERMONT FEDERAL CREDIT UN 84 PINE ST									
			Bill Appl. To Prin. Pmt 1	07/09/12		143			4,376.01	4,376.01	
			Bill Appl. To Prin. Pmt 2	07/09/12		143			4,376.01	8,752.02	
			Bill Appl. To Prin. Pmt 3	07/09/12		143			4,376.01	13,128.03	
			Bill Appl. To Prin. Pmt 4	07/09/12		143			4,376.01	17,504.04	
			Rcpt. Appl. To Prin. Pmt 1	08/10/12	10253	157538.0	170	KMD	-4,376.01	13,128.03	
			Rcpt. Appl. To Prin. Pmt 2	11/07/12	11181	159745.0	230	PEG	-4,376.01	8,752.02	
			Rcpt. Appl. To Prin. Pmt 3	03/11/13	12490	170554.0	310	KMD	-4,376.01	4,376.01	
			Rcpt. Appl. To Prin. Pmt 4	06/03/13	13379	172559.0	369	ALB	-4,376.01	0.00	
			Parcel Balance								0.00
049-1-125-002	2014	VERMONT FEDERAL CREDIT UN 84 PINE ST									
			Bill Appl. To Prin. Pmt 1	07/01/13		389			4,530.45	4,530.45	
			Bill Appl. To Prin. Pmt 2	07/01/13		389			4,530.45	9,060.90	
			Bill Appl. To Prin. Pmt 3	07/01/13		389			4,530.45	13,591.35	
			Bill Appl. To Prin. Pmt 4	07/01/13		389			4,530.45	18,121.80	
			Rcpt. Appl. To Prin. Pmt 1	08/12/13	14096	173802.0	418	KMD	-4,530.45	13,591.35	
			Rcpt. Appl. To Prin. Pmt 2	11/12/13	15102	175765.0	483	ALB	-4,530.45	9,060.90	
			Rcpt. Appl. To Prin. Pmt 3	03/05/14	16188	169248.0	558	AJB	-4,530.45	4,530.45	
			Rcpt. Appl. To Prin. Pmt 4	06/05/14	17025	178370.0	621	ALB	-4,530.45	0.00	
			Parcel Balance								0.00
049-1-125-002	2015	VERMONT FEDERAL CREDIT UN 84 PINE ST									
			Bill Appl. To Prin. Pmt 1	07/08/14		643			4,812.09	4,812.09	
			Bill Appl. To Prin. Pmt 2	07/08/14		643			4,812.09	9,624.18	
			Bill Appl. To Prin. Pmt 3	07/08/14		643			4,812.09	14,436.27	

01/03/23  
11:28 am

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 049-1-125-002 All Tax Years Full Detail

Page 3  
plalime

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
			Bill Appl. To Prin. Pmt 4	07/08/14		643			4,812.09	19,248.36	
			Rcpt. Appl. To Prin. Pmt 1	08/07/14	17658	178939.0	665	ALB	-4,812.09	14,436.27	
			Rcpt. Appl. To Prin. Pmt 2	11/05/14	18579	180513.0	725	ALB	-4,812.09	9,624.18	
			Rcpt. Appl. To Prin. Pmt 3	03/06/15	19599	181326.0	803	ALB	-4,812.09	4,812.09	
			Rcpt. Appl. To Prin. Pmt 4	06/08/15	20484	175862.0	867	MEB	-4,812.09	0.00	
			Parcel Balance								0.00
049-1-125-002	2016	VERMONT FEDERAL CREDIT UN 84 PINE ST									
			Bill Appl. To Prin. Pmt 1	07/06/15		889			4,865.75	4,865.75	
			Bill Appl. To Prin. Pmt 2	07/06/15		889			4,865.75	9,731.50	
			Bill Appl. To Prin. Pmt 3	07/06/15		889			4,865.75	14,597.25	
			Bill Appl. To Prin. Pmt 4	07/06/15		889			4,865.75	19,463.00	
			Rcpt. Appl. To Prin. Pmt 1	08/11/15	21095	172095.0	974	ALB	-4,865.75	14,597.25	
			Rcpt. Appl. To Prin. Pmt 2	11/12/15	22022	186882.0	56	HC	-4,865.75	9,731.50	
			Rcpt. Appl. To Prin. Pmt 3	03/04/16	23257	184976.0	133	ALB	-4,865.75	4,865.75	
			Rcpt. Appl. To Prin. Pmt 4	06/06/16	24145	188252.0	200	ALB	-4,865.75	0.00	
			Parcel Balance								0.00
049-1-125-002	2017	VERMONT FEDERAL CREDIT UN 84 PINE ST									
			Bill Appl. To Prin. Pmt 1	07/06/16		222			4,953.73	4,953.73	
			Bill Appl. To Prin. Pmt 2	07/06/16		222			4,953.73	9,907.46	
			Bill Appl. To Prin. Pmt 3	07/06/16		222			4,953.73	14,861.19	
			Bill Appl. To Prin. Pmt 4	07/06/16		222			4,953.73	19,814.92	
			Rcpt. Appl. To Prin. Pmt 1	08/12/16	24837	900118.0	281		-4,953.73	14,861.19	
			Rcpt. Appl. To Prin. Pmt 2	11/07/16	25710	900176.0	395		-4,953.73	9,907.46	
			Rcpt. Appl. To Prin. Pmt 3	03/06/17	26825	900248.0	539		-4,953.73	4,953.73	
			Rcpt. Appl. To Prin. Pmt 4	06/06/17	27723	900306.0	658		-4,953.73	0.00	
			Parcel Balance								0.00
049-1-125-002	2018	VERMONT FEDERAL CREDIT UN 84 PINE ST									
			Bill Appl. To Prin. Pmt 1	07/05/17		695			5,064.84	5,064.84	
			Bill Appl. To Prin. Pmt 2	07/05/17		695			5,064.84	10,129.68	
			Bill Appl. To Prin. Pmt 3	07/05/17		695			5,064.84	15,194.52	
			Bill Appl. To Prin. Pmt 4	07/05/17		695			5,064.84	20,259.36	
			Rcpt. Appl. To Prin. Pmt 1	08/15/17	28294	900354.0	756		-5,064.84	15,194.52	
			Rcpt. Appl. To Prin. Pmt 2	11/09/17	29102	900404.0	873		-5,064.84	10,129.68	
			Rcpt. Appl. To Prin. Pmt 3	03/13/18	30142	900482.0	49		-5,064.84	5,064.84	
			Rcpt. Appl. To Prin. Pmt 4	06/14/18	31008	900547.0	183		-5,064.84	0.00	
			Parcel Balance								0.00
049-1-125-002	2019	VERMONT FEDERAL CREDIT UN 84 PINE ST									
			Bill Appl. To Prin. Pmt 1	07/10/18		222			5,332.85	5,332.85	
			Bill Appl. To Prin. Pmt 2	07/10/18		222			5,332.85	10,665.70	
			Bill Appl. To Prin. Pmt 3	07/10/18		222			5,332.85	15,998.55	
			Bill Appl. To Prin. Pmt 4	07/10/18		222			5,332.85	21,331.40	
			Rcpt. Appl. To Prin. Pmt 1	08/13/18	31569	900619.0	299		-5,332.85	15,998.55	

01/03/23  
11:28 am

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 049-1-125-002 All Tax Years Full Detail

Page 4  
plalime

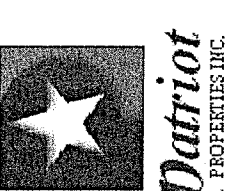
Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
			Rcpt. Appl. To Prin. Pmt 2	11/09/18	32458	900736.0	472		-5,332.85	10,665.70	
			Rcpt. Appl. To Prin. Pmt 3	03/13/19	33577	1231240.0	704		-5,332.85	5,332.85	
			Rcpt. Appl. To Prin. Pmt 4	06/12/19	34374	1231304.0	893	LOCKBOX	-5,332.85	0.00	
			Parcel Balance								0.00
049-1-125-002	2020	VERMONT FEDERAL CREDIT UN	84 PINE ST								
			Bill Appl. To Prin. Pmt 1	07/05/19		940			5,548.66	5,548.66	
			Bill Appl. To Prin. Pmt 2	07/05/19		940			5,548.66	11,097.32	
			Bill Appl. To Prin. Pmt 3	07/05/19		940			5,548.66	16,645.98	
			Bill Appl. To Prin. Pmt 4	07/05/19		940			5,548.66	22,194.64	
			Rcpt. Appl. To Prin. Pmt 1	08/09/19	34966	1231347.0	24	LOCKBOX	-5,548.66	16,645.98	
			Rcpt. Appl. To Prin. Pmt 2	11/12/19	35837	1231410.0	223	LOCKBOX	-5,548.66	11,097.32	
			Rcpt. Appl. To Prin. Pmt 3	03/10/20	36916	1231485.0	444	LOCKBOX	-5,548.66	5,548.66	
			Rcpt. Appl. To Prin. Pmt 4	06/09/20	37663	1231546.0	618	LOCKBOX	-5,548.66	0.00	
			Parcel Balance								0.00
049-1-125-002	2021	SPECTRUM YOUTH AND FAMILY	84 PINE ST								
			Bill Appl. To Prin. Pmt 1	08/06/20		730			5,742.04	5,742.04	
			Bill Appl. To Prin. Pmt 2	08/06/20		730			5,742.04	11,484.08	
			Bill Appl. To Prin. Pmt 3	08/06/20		730			5,742.04	17,226.12	
			Bill Appl. To Prin. Pmt 4	08/06/20		730			5,742.04	22,968.16	
			Rcpt. Appl. To Prin. Pmt 1	09/11/20	38430	812229.0	813	LOCKBOX	-5,742.04	17,226.12	
			Rcpt. Appl. To Prin. Pmt 2	11/12/20	38997	812273.0	960	LOCKBOX	-5,742.04	11,484.08	
			Bill Appl. To Prin. Pmt 3	03/19/21		215			57.42	11,541.50	
			Bill Appl. To Int. Pmt 3	03/26/21		231			229.68	11,771.18	
			Bill Appl. To Int. Pmt 3	04/19/21		280			57.42	11,828.60	
			Bill Appl. To Int. Pmt 3	05/17/21		334			57.42	11,886.02	
			Bill Appl. To Int. Pmt 3	06/16/21		405			57.42	11,943.44	
			Bill Appl. To Int. Pmt 4	06/16/21		405			57.42	12,000.86	
			Bill Appl. To Int. Pmt 4	06/29/21		428			229.68	12,230.54	
			Bill Appl. To Pen. Pmt 3	06/29/21		428			459.36	12,689.90	
			Bill Appl. To Pen. Pmt 4	06/29/21		428			459.36	13,149.26	
			Bill Appl. To Oth. Pmt 1	06/29/21		428			1.00	13,150.26	
			Bill Appl. To Int. Pmt 3	07/15/21		458			57.42	13,207.68	
			Bill Appl. To Int. Pmt 4	07/15/21		458			57.42	13,265.10	
			Bill Appl. To Int. Pmt 3	08/18/21		545			57.42	13,322.52	
			Bill Appl. To Int. Pmt 4	08/18/21		545			57.42	13,379.94	
			Bill Appl. To Int. Pmt 3	09/17/21		611			57.42	13,437.36	
			Bill Appl. To Int. Pmt 4	09/17/21		611			57.42	13,494.78	
			Bill Appl. To Int. Pmt 3	10/18/21		666			57.42	13,552.20	
			Bill Appl. To Int. Pmt 4	10/18/21		666			57.42	13,609.62	
			Bill Appl. To Int. Pmt 3	11/22/21		744			57.42	13,667.04	
			Bill Appl. To Int. Pmt 4	11/22/21		744			57.42	13,724.46	
			Bill Appl. To Int. Pmt 3	12/20/21		811			57.42	13,781.88	
			Bill Appl. To Int. Pmt 4	12/20/21		811			57.42	13,839.30	
			Adj. Appl. To Int. Pmt 3	01/13/22	corr int applied credit on 003				-401.94	13,437.36	
			Adj. Appl. To Int. Pmt 4	01/13/22	corr int applied credit on 003				-631.62	12,805.74	
			Adj. Appl. To Pen. Pmt 3	01/13/22	corr int applied credit on 003				-459.36	12,346.38	

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 049-1-125-002 All Tax Years Full Detail

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
			Adj. Appl. To Pen. Pmt 4	01/13/22				corr int applied credit on 003	-459.36	11,887.02	
			Adj. Appl. To Oth.	01/13/22				corr int applied credit on 003	-1.00	11,886.02	
			Adj. Appl. To Cred.	01/13/22				move ck#40860 003 to 002 TI	-11,181.62	704.40	
			Adj. Appl. To Prin. Pmt 3	01/13/22				apply ck#40830 from 003 TI	-5,742.04	-5,037.64	
			Adj. Appl. To Prin. Pmt 4	01/13/22				apply ck#40830 from 003 TI	-5,037.64	-10,075.28	
			Adj. Appl. To Int. Pmt 3	01/13/22				apply ck#40830 from 003 TI	-401.94	-10,477.22	
			Adj. Appl. To Cred.	01/13/22				apply ck#40830 from 003 TI	11,181.62	704.40	
			Bill Appl. To Int. Pmt 4	01/13/22				842	28.18	732.58	
			Bill Appl. To Pen. Pmt 4	01/13/22				842	56.35	788.93	
			Adj. Appl. To Int. Pmt 4	01/13/22				Corr int for new balance	49.28	838.21	
			Adj. Appl. To Oth.	01/13/22				Corr int for new balance	1.00	839.21	
			Bill Appl. To Int. Pmt 4	01/28/22				881	7.04	846.25	
			Bill Appl. To Int. Pmt 4	02/18/22				920	7.04	853.29	
			Bill Appl. To Int. Pmt 4	03/22/22				999	7.04	860.33	
			Bill Appl. To Int. Pmt 4	04/18/22				61	7.04	867.37	
			Bill Appl. To Int. Pmt 4	05/23/22				128	7.04	874.41	
			Bill Appl. To Int. Pmt 4	06/16/22				192	7.04	881.45	
			Bill Appl. To Int. Pmt 4	07/19/22				256	7.04	888.49	
			Bill Appl. To Int. Pmt 4	08/23/22				344	7.04	895.53	
			Bill Appl. To Int. Pmt 4	09/19/22				413	7.04	902.57	
			Bill Appl. To Int. Pmt 4	10/19/22				475	7.04	909.61	
			Adj. Appl. To Int. Pmt 3	11/16/22				reverse int TI	-401.94	507.67	
			Adj. Appl. To Int. Pmt 4	11/16/22				reverse int TI	-147.86	359.81	
			Adj. Appl. To Pen. Pmt 4	11/16/22				reverse int TI	-56.35	303.46	
			Adj. Appl. To Int. Pmt 3	11/16/22				reverse int TI	401.94	705.40	
			Adj. Appl. To Cred.	11/16/22				reverse int TI	-401.94	303.46	
			Adj. Appl. To Oth.	11/16/22				reverse int TI	-1.00	302.46	
			Adj. Appl. To Prin. Pmt 4	11/16/22				correction TI	-401.94	-99.48	
			Adj. Appl. To Cred.	11/16/22				correction TI	401.94	302.46	
			Adj. Appl. To Cred.	11/16/22				move credit from 001 to 002	-302.46	0.00	
			Adj. Appl. To Prin. Pmt 4	11/16/22				apply credit from 002 FY21	-302.46	-302.46	
			Adj. Appl. To Cred.	11/16/22				apply credit from 002 FY21	302.46	0.00	
			Parcel Balance								0.00
049-1-125-002	2022	VERMONT FEDERAL CREDIT UN	84 PINE ST								
			Bill Appl. To Prin. Pmt 1	07/13/21				453	5,032.86	5,032.86	
			Bill Appl. To Prin. Pmt 2	07/13/21				453	5,032.86	10,065.72	
			Bill Appl. To Prin. Pmt 3	07/13/21				453	5,032.86	15,098.58	
			Bill Appl. To Prin. Pmt 4	07/13/21				453	5,032.86	20,131.44	
			Rept. Appl. To Prin. Pmt 1	08/17/21	41502	4122449.0	542	LOCKBOX	-5,032.86	15,098.58	
			Bill Appl. To Int. Pmt 2	11/22/21				744	50.33	15,148.91	
			Bill Appl. To Int. Pmt 2	11/29/21				762	201.31	15,350.22	
			Bill Appl. To Int. Pmt 2	12/20/21				811	50.33	15,400.55	
			Bill Appl. To Int. Pmt 2	01/28/22				881	50.33	15,450.88	
			Bill Appl. To Int. Pmt 2	02/18/22				920	50.33	15,501.21	
			Bill Appl. To Int. Pmt 2	03/22/22				999	50.33	15,551.54	
			Bill Appl. To Int. Pmt 3	03/22/22				999	50.33	15,601.87	
			Bill Appl. To Int. Pmt 3	03/28/22				12	201.31	15,803.18	
			Bill Appl. To Int. Pmt 2	04/18/22				61	50.33	15,853.51	

City of Burlington Tax Administration  
Detail Transactions Report  
Parcel 049-1-125-002 All Tax Years Full Detail

Parcel	Tax Year	Name	Description	Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance	
			Bill Appl. To Int.	Pmt 3	04/18/22		61		50.33	15,903.84	
			Bill Appl. To Int.	Pmt 2	05/23/22		128		50.33	15,954.17	
			Bill Appl. To Int.	Pmt 3	05/23/22		128		50.33	16,004.50	
			Rcpt. Appl. To Prin.	Pmt 2	06/09/22	44309	9271102.0 173	LOCKBOX	-5,032.86	10,971.64	
			Rcpt. Appl. To Int.	Pmt 2	06/09/22	44309	9271102.0 173	LOCKBOX	-553.62	10,418.02	
			Rcpt. Appl. To Prin.	Pmt 3	06/09/22	44309	9271102.0 173	LOCKBOX	-5,032.86	5,385.16	
			Rcpt. Appl. To Int.	Pmt 3	06/09/22	44309	9271102.0 173	LOCKBOX	-352.30	5,032.86	
			Rcpt. Appl. To Prin.	Pmt 4	06/09/22	44309	9271102.0 173	LOCKBOX	-4,359.21	673.65	
			Bill Appl. To Int.	Pmt 4	06/16/22		192		6.74	680.39	
			Bill Appl. To Int.	Pmt 4	06/30/22		223		26.95	707.34	
			Bill Appl. To Pen.	Pmt 4	06/30/22		223		53.89	761.23	
			Bill Appl. To Oth.	Pmt 1	06/30/22		223		1.00	762.23	
			Bill Appl. To Int.	Pmt 4	07/19/22		256		6.74	768.97	
			Bill Appl. To Int.	Pmt 4	08/23/22		344		6.74	775.71	
			Adj. Appl. To Int.	Pmt 2	09/08/22	correction applied to 003			-553.62	222.09	
			Adj. Appl. To Int.	Pmt 3	09/08/22	correction applied to 003			-352.30	-130.21	
			Adj. Appl. To Int.	Pmt 4	09/08/22	correction applied to 003			-47.17	-177.38	
			Adj. Appl. To Pen.	Pmt 4	09/08/22	correction applied to 003			-53.89	-231.27	
			Adj. Appl. To Int.	Pmt 2	09/08/22	correction applied to 003			553.62	322.35	
			Adj. Appl. To Int.	Pmt 3	09/08/22	correction applied to 003			352.30	674.65	
			Adj. Appl. To Cred.		09/08/22	correction applied to 003			-905.92	-231.27	
			Adj. Appl. To Oth.		09/08/22	correction applied to 003			-1.00	-232.27	
			Adj. Appl. To Prin.	Pmt 4	09/08/22	applied credit TI			-673.65	-905.92	
			Adj. Appl. To Cred.		09/08/22	applied credit TI			673.65	-232.27	
			Adj. Appl. To Cred.		09/08/22	move pymt 002 to 003 TI			232.27	0.00	
-----											
			Parcel Balance								0.00
049-1-125-002	2023	SPECTRUM YOUTH AND FAMILY	84 PINE ST								
			Bill Appl. To Prin.	Pmt 1	07/05/22		227		4,861.33	4,861.33	
			Bill Appl. To Prin.	Pmt 2	07/05/22		227		4,861.33	9,722.66	
			Bill Appl. To Prin.	Pmt 3	07/05/22		227		4,861.33	14,583.99	
			Bill Appl. To Prin.	Pmt 4	07/05/22		227		4,861.33	19,445.32	
			Rcpt. Appl. To Prin.	Pmt 1	08/12/22	44887	9271152.0 329	LOCKBOX	-4,861.33	14,583.99	
			Rcpt. Appl. To Prin.	Pmt 2	11/10/22	55690	1110223.0 536	TC	-4,861.33	9,722.66	
			Rcpt. Appl. To Prin.	Pmt 3	11/15/22	45746	9271223.0 548	LOCKBOX	-4,861.33	4,861.33	
			Adj. Appl. To Prin.	Pmt 3	12/20/22	cK#45746 to credit per VTFed			4,861.33	9,722.66	
			Adj. Appl. To Cred.		12/20/22	cK#45746 to credit per VTFed			-4,861.33	4,861.33	
			Adj. Appl. To Cred.		12/20/22	move ck#45746 002 to 001 TI			4,861.33	9,722.66	
-----											
			Parcel Balance								9,722.66
=====											
			Grand Total								9,722.66



**BURLINGTON, VT**  
 Building Location 84 PINE ST, Unit 2  
 IN PROCESS APPRAISAL SUMMARY

Use Code	Building Val	Yard Items	Land Size	Land Val	Total Val
CC	849,400	0	0.00	0	849,400
<b>Building Total</b>	<b>849,400</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>849,400</b>
<b>Parcel Total</b>	<b>849,400</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>849,400</b>
Source	2 - Inc (appr)		149.81	Tot Val SF/Prcl	149.81

**LEGAL DESCRIPTION**

Lot Size	Total Land	Land Unit Type	SF
			0.00

**PREVIOUS ASSESSMENTS**  
 Property ID: 7126

Tx Yr	Cat	Use	Bid Value	Yard Items	Land Size	Land Val	Total Appr	Assessed	Notes	Date
2022	FV	CC	849,400	0	0	0	849,400	1,019,280	2022/10/15	08/25/2022
2021	FV	CC	849,400	0	0	0	849,400	1,019,280	DS Patriot Support	01/11/2022
2020	FV	CC	695,500	0	0	0	695,500	834,600	post BOA	06/23/2020
2019	FV	CC	695,500	0	0	0	695,500	834,600	9.23.2019	09/23/2019

**OWNERSHIP**  
 SPECTRUM YOUTH AND FAMILY SERVICES, INC  
 31 ELMWOOD AVE  
 BURLINGTON, VT 05401-4347

**PREVIOUS OWNER**  
 VERMONT FEDERAL CREDIT UNION  
 84 PINE STREET 2  
 BURLINGTON, VT 05401-0000

**SALES INFORMATION**

Grantor	Legal Ref	Type	Date	Sale Price	TSF	Verif	NAL	Notes
VERMONT FEDERAL CREDIT UNION	168-1-191	WD	08/17/2022	800,000	No	M	2	
LEONARA LLC	1049-759	ED	11/21/2008	0	No		9	WIRELESS COMMUNICATION EASEMENT
VERMONT FEDERAL CREDIT UNION	449-362	WD	04/02/1992	456,400	No			From MS ACCESS DB table SalesData

**BUILDING PERMITS**

Date	Number	Desc	Amount	Closed	Status	Fed ID	Notes	Last Visit
01/03/2023	CMP-23-1	Mechanical	29,850		A		Rework HVAC for	
12/22/2022	CBP-22-999	Building	375,000		A		Reconfigure existi	
10/20/2006	2006 112446 00	Electrical	4,000		A		Install new wiring t	
07/06/2006	06-906CA	Zoning II	30,000		A		Remove 2 panels	

**OTHER ASSESSMENTS**

Code	Desc	Amt	Comm Int Amt

**PROPERTY FACTORS**

Item Code	Item	Code	%
Util 1	Dis 1 B		100.0
Util 2	Dis 2 SN		100.0
Util 3	Dis 3		
Census	Zone 1 D		100
F. Haz	Zone 2		
	Zone 3		

**LAND SECTION**

LUC Desc	Ft	# Units	Depth	U. Type	L. Type	Ft	Base V. Unit Prc	Adj Prc	NBC	Ft	Mod	Int 1	%	Int 2	%	Int 3	%	Appr	Alt LUC	%	Spec L.V. Units	L. Ft	Assessed	Notes
CC Comm Condo	1	0	0	SF SITE		1	100	0	510	1								0			0	1	0	
<b>Total AC/HA</b>		<b>0.00</b>		<b>Total SF/SM</b>		<b>0.00</b>																<b>0</b>	<b>0</b>	

