

Tax Abatement Committee  
Thursday, March, 30, 2023, 4:30 p.m.  
Sharon Bushor Conference Rm

Minutes of the Hearing

Committee Members: Councilors Mark Barlow (MB) Chair, Perri Freeman (PF), Gene Bergman (GB)

Others Present: Jared Pellerin (JP), City Attorney's Office; John Vickery (JV), City Assessor; Kenneth Nosek (KN), Committee Administrator-City Assessor's Office; Traci Isham (CT Operations Manager); Maja Kazimieruk, (Accounts Receivable Coordinator).

Petitioners present: Luke Clavelle, Will Towne-Spectrum

At 4:32 p.m. Chair Mark Barlow commenced the meeting.

**Agenda:**

Motion to adopt by **GB**

Second by **MB** passed

Amend agenda to approve minutes from last meeting.

**Minutes Adopted:**

**GB** motion

**MB** seconded

Unanimous

**Public Forum open:**

No one from the public was present

MB – asked to change order of agenda

PF- second

MB- approved former minutes

PF – second

Open & closed public forum – no one from public present

**Luke Clavelle/Palmerston LLC; 120-126 North Willard St; 045-1-344-000**

Business partner and Mr. Clavelle bought parcel and over time the city had combined the parcels. When the two parcels were separated one of the two auto payments was not being made because mailing address was incorrect Assessor's office did not enter an address change at time of request because of unresolved determination of number of parcels present at time of purchase.

There were two parcels per owner but city only had one parcel on record. Buyer submitted 2 PTTR's (with 2 separate mailing addresses) based on their belief that there were two parcels. City assessor did not have any proof of two parcels. Buyer asked for address change in November but only provided proof of two parcels in April of following year. By time parcels separated the address change e-mail request had been forgotten and only the PTTR original mailing addresses were used.

Interest \$453.29 as of today March 30 2023 from Aug and Nov installment

Recommendation: Committee recommends abatement of all interest attributable post April 20, 2022. City had incorrect mailing address for the property although owner had provided correct mailing address and therefore, to charge penalties or interest is manifestly unjust. See Charter § 3-42 and 24 VSA § 1535(a).

**William & Joy McGrath; 194 Cottage Grove; 027-3-047-000**

Owner Mr. McGrath is a disabled veteran.

\$40,000 veteran exemption not applied to parcel in NEMRC

Recommendation: Committee recommends abatement of taxes in the amount of \$839.04. City Assessor had documentation that property owner was a qualifying veteran. The city failed to apply legally appropriate exemption adjustment to property owner's grand list value. Therefore, to charge penalties or interest is manifestly unjust. See Charter § 3-42 and 24 VSA § 1535(a).

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

Aug 17 2022 date of purchase.

Abate from August date of purchase to June 30, 2023.

From date of purchase how being used-Will states property was empty and being renovated and all for the purpose of Spectrum – no 3<sup>rd</sup> party lease purpose.

MB asked if previous entity paid taxes before closing.

March 13 installment unpaid per C/T office and now interest on installment.

Interest owed = \$243.06 (would accrue as 1% per month is not paid by next month April 12).

\$5,104.39 for third installment – abate 3<sup>rd</sup> installment

Penalties will be assessed starting June 2023

Recommendation: Committee recommends abatement of taxes in the amount of \$16,888.13 and any and all interest and penalties pro-rated from the date of purchase on Aug 17, 2022.

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. Therefore, to charge penalties or interest is manifestly unjust. See Charter § 3-42 and 24 VSA § 1535(a).

**Adjournment:**

Public meeting adjourned at 4:36 p.m.

Motion to Adjourn by **PF**

Seconded by **GB**

Meeting Adjourned at 5:51 PM.

**Unanimous**