



**Full Board of Abatement of Taxes Meeting - Monday, December
21, 2020. **VIRTUAL MEETING**
12/21/2020**

BURLINGTON BOARD OF ABATEMENT OF TAXES

CITY HALL

BURLINGTON, VERMONT

MINUTES OF MEETING

December 21, 2020

MEMBERS PRESENT: Karen Paul

Max Tracy

Chip Mason

Joan Shannon

Ali Dieng

Brian Pine

Jack Hanson

Franklin Paulino

Perri Freeman

Jane Stromberg

Sarah E Carpenter

Zoraya Hightower

Miro Weinberger

John Vickery

OTHERS PRESENT: Katherine Schad

Eileen Blackwood



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Jordan Redell

Lori Olberg

1. CALL TO ORDER AND AGENDA:

Mayor Weinberger called the meeting to order at 10:17 PM.

MOTION by Councilor Paul, SECOND by Councilor Pine, to amend/adopt the agenda as follows:

VOTING: unanimous; motion carries.

2. CONSENT AGENDA:

2.01 Motion to adopt the consent agenda (as amended) and take the actions as indicated

2.02 Communication: C/T Office, re: Notice City of Burlington Full Board of Abatement of Taxes - waive the reading, accept the communication and place it on file.

2.03 Request for Abatement of Taxes: 405 Investment Corporation, 405 Pine Street, 053-1-005-000 - that the full board grant the abatement request of penalties and interest of \$2,083.38 and adopt the findings and reasons for this recommendation.

2.04 Request for Abatement of Taxes; M&W Developers, LLC, 98 North Avenue, 043-3-115-000 - that the full board deny the abatement request of penalties and interest of \$387.35 and adopt the findings and reasons for this recommendation.

2.05 Request for Abatement of Taxes; Ronald A. and Michele H. Morin, 501 Shelburne Street, 057-4-028-000 - that the full board deny the abatement request of penalties and interest of \$45.00 and adopt the findings and reasons for this recommendation.

2.06 Request for Abatement of Taxes: Maximilian Hurd, 226B South Union Street, 049-4-205-001 - that the full board grant the abatement request of penalties and interest of \$272.99 and adopt the findings and reasons for this recommendation.

2.07 Request for Abatement of Taxes: John P. Sullivan and Jennifer L. Sullivan, 97 Overlake Park, 054-1-153-000 - that the full board grant the abatement request of penalties and interest of \$226.28 (current owed) and adopt the findings and reasons for this recommendation.

2.08 Request for Abatement of Taxes: Ashley & Bernice Walenty, 6 Glenwood Lane, 028-2-003-000 - that the full board grant the abatement request of current penalties and interest of \$1,021.16 and adopt the findings and reasons for this recommendation.



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2.09 Request for Abatement of Taxes: Ana Milizia, 499 South Prospect Street, Unit 1, 054-3-011-009 - that the full board grant an abatement of taxes, penalties and interest for FY19 and FY20 except for \$321.23 in taxes for FY20. Recommend to abate current interest of \$70.01 for FY21 and adopt the findings and reasons for this recommendation.

MOTION by Councilor Stromberg, SECOND by Councilor Pine, to adopt the consent agenda and take the actions indicated for items 2.01-2.09.

VOTING: unanimous; motion carries.

3. DELIBERATIVE AGENDA

3.01 Request for Abatement of Taxes: Vermont Organization for Jewish Education, 42 Summit Street, 050-1-016-000

Tax Assessor Vickery said that the property is currently owned by the Vermont Organization for Jewish Education (VOJE), but that it had previously been owned by an individual rabbi on behalf of the organization. He said that VOJE has for a tax abatement of the full amount of taxes in 2019 plus penalties and interests to date that have not been paid. He added that the recommendation from the committee is to abate the penalties and interest but not the taxes, and noted that the property is now currently exempt because it is owned by a religious organization.

Councilor Shannon asked if the City was at fault for the late payment or slow in processing the payment, and why the City is taking accountability for this. Councilor Paulino said that the City did not do anything wrong regarding interests and penalties and felt that they went through some complicated procedures, around which the rabbi requested guidance. He said that the rabbi was in good faith trying to get tax-exempt status.

Councilor Shannon said that most taxpayers operate in good faith unless there are extenuating circumstances or the City is at fault, and that the City does not typically grant this type of tax abatement.

Councilor Carpenter said it was a complicated transfer of property, which began in March with the rabbi attempting to shift the property through a lease arrangement and being told by the City Attorney that that would not make the property tax-exempt. She said that the rabbi asked for the abatement of taxes, and that the Tax Abatement Board thought it would be reasonable to abate the penalties. City Assessor Vickery said that past practice has been that they would receive tax exemption at the beginning of the next fiscal year, though they do have the right to appeal to the Board of Tax Abatement if they feel that it is manifestly unjust. He said that the rabbi did this, and was told that he would not be tax exempt but that the organization would be, if he transferred it. He was told a lease is not a transfer, and by the time he made a legal transfer it was November.

Councilor Mason asked if the City Attorney has determined that this property is exempt. Councilor Paulino confirmed that the property is now exempt. He added that one further factor was that he had owned the property personally for some



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time and had been paying taxes on it.

Councilor Paul asked if there was precedent to abate tax interest and penalties mid-year. Assessor Vickery replied that it has most likely been brought to the Board before but not sure what they did. The general approach is that they would be exempt starting the next fiscal year.

MOTION by Councilor Paulino, SECOND by Councilor Carpenter, that the full board grant a partial abatement request of \$2,590.88 due to manifestly unjust as the organization was attempting to obtain religious exemption but took long time to organize their paperwork and adopt the findings and reasons for this recommendation.

VOTING (by roll call): Councilor Carpenter – aye, Councilor Dieng – nay, Councilor Freeman – nay, Councilor Hanson – nay, Councilor Hightower – aye, Councilor Mason – nay, Councilor Paul – nay, Councilor Paulino – aye, Councilor Pine – nay, Councilor Shannon – nay, Councilor Stromberg – nay, City Council President Tracy – nay, Mayor Weinberger – nay, City Assessor Vickery – nay (3 ayes, 11 nays); motion fails.

4. ADJOURNMENT:

4.01 Motion to adjourn

The meeting adjourned without objection at 10:43 PM.