



**Full Board of Abatement of Taxes Meeting - Monday, November 9,
2020. **VIRTUAL MEETING**
11/9/2020**

BURLINGTON BOARD OF ABATEMENT OF TAXES

CITY HALL

BURLINGTON, VERMONT

MINUTES OF MEETING

November 9, 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

OTHERS PRESENT: Miro Weinberger

Katherine Schad

Eileen Blackwood

Jordan Redell

John Vickery

David Melincoff



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1. CALL TO ORDER AND AGENDA:

Mayor Weinberger called the meeting to order at 8:20 PM.

MOTION by Councilor Paulino, SECOND by Councilor Stromberg, to amend/adopt the agenda as follows:

- **note written material and action for agenda items 3.01 and 3.02;**
- **remove from the consent agenda item 2.03 Request for Abatement of Taxes: JoAnn Lafayette Holdings LLC, 26 North Avenue, 044-1-280-000; 2 Murray Street, 044-1-357-000; 21 North Winooski Avenue, 044-4-161-000; 31 School Street, 045-1-181-000; 35 School Street, 045-1-182-000; 41 School Street, 045-1-183-000 and place it on the Deliberative Agenda as 3.03 (per Councilor Paul)**

VOTING: unanimous; motion carries.

2. CONSENT AGENDA:

2.01 Motion to amend/adopt agenda taking 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: JoAnn Lafayette Holdings LLC, 26 North Avenue, 044-1-280-000; 2 Murray Street, 044-1-357-000; 21 North Winooski Avenue, 044-4-161-000; 31 School Street, 045-1-181-000; 35 School Street, 045-1-182-000; 41 School Street, 045-1-183-000 - ****this item was added to the deliberative agenda as agenda item 3.03****

2.04 Request for Abatement of Taxes; BTV Invest LLC, Hai Lin & Yan Feng, 156-160 North Winooski Avenue, 044-3-174-000 - grant the abatement request of penalties and interest of \$760.78 and adopt the findings and reasons for this recommendation.

2.05 Request for Abatement of Taxes: Scarlett House LLC, Molly Shields, 279 St. Paul Street, 049-4-040-000 - deny the abatement request of penalties and interest of \$1,075.81 and adopt the findings and reasons for this recommendation.



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2.06 Request for Abatement of Taxes: Kasania Goikhberg, 147 Appletree Point Road, 031-3-022-000

MOTION by Councilor Paul, SECOND by Councilor Shannon, to grant the abatement request in Item 2.06 for penalties and interest of \$578.64, recognizing that this is manifestly unjust.

VOTING: unanimous; motion carries.

2.07 Request for Abatement of Taxes: Louis A. Slanina Trust, 200 Lake Street #16, 043-4-010-016 - deny the abatement request of penalties and interest of \$687.70 and adopt the findings and reasons for this recommendation.

MOTION by Councilor Paulino, SECOND by Councilor Paul, to amend/adopt the consent agenda, taking the actions as indicated for items 2.01-2.02 and 2.04-2.07.

VOTING: unanimous; motion carries.

3. DELIBERATIVE AGENDA

3.01 Request for Abatement of Taxes: Sweetwaters LLC, David Melincoff, 118 Church Street, 049-3-133-000

MOTION by Councilor Paulino, SECOND by Councilor Stromberg, to deny the abatement request of penalties and interest of \$1,583.87 and adopt the findings and reasons for this recommendation.

DISCUSSION:

- Assessor Vickery noted that the applicant was late in making their tax payment and petitioner made a request that it was an error on their end, and committee denied the request.
- David Melincoff said that the City had allowed taxes to be deferred for three months but that he could not find the application for this deferment and had assumed it was an automatic deferment. He also cited his restaurant's stellar record in paying its taxes on time.
- Councilor Dieng asked if the customer can be worked with to set up a payment plan. He also asked if late fees could be waived.
- Councilor Paulino noted that the taxes had been paid but the abatement request is for waiving the late fees.
- Councilor Paul asked how many properties were late for COVID-19-related reasons that did not contest those late fees and penalties. Chief Administrative Officer Schad replied that the City does not have that information available. Councilor Paul asked how many businesses are typically late with their taxes. Chief Administrative Officer Schad noted 587 delinquencies, adding that 17 taxpayers represent 25% of that.
- Councilor Pine said that the conditions in this circumstance are very unusual and that the findings of facts demonstrate a series of unfortunate events. He agreed with Councilor Dieng that a payment plan be set up,





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to allow for some flexibility.

- Councilor Hightower said that there should maybe be a lower threshold for abatement during COVID.
- Mayor Weinberger noted that the City set up programs to provide relief for this type of situation, and that he would be inclined to grant this request because the application would have been approved if there had not been a mistake.
- Councilor Freeman provided a summary of the COVID-related abatement requests, noting that the subcommittee tried to rule uniformly on all three COVID-19-related requests.

MOTION by Councilor Shannon, SECOND by Councilor Paul, to table item 3.01 and reconsider item 2.06 on the consent agenda.

VOTING: unanimous; motion carries.

MOTION by Councilor Freeman, SECOND by Councilor Shannon, to remove item 3.01 from the table.

VOTING: unanimous; motion carries.

MOTION by Councilor Freeman, SECOND by Councilor Pine, to grant the abatement request of penalties and interest of \$1,583.87, recognizing that the findings are manifestly unjust.

VOTING: unanimous; motion carries.

3.02 Request for Abatement of Taxes: Sweetwaters LLC, David Melincoff, 118 Church Street, PPP25630

MOTION by Councilor Paulino, SECOND by Councilor Freeman, to grant the abatement request of penalties and interest of \$147.01, recognizing that the findings are manifestly unjust based on the current natural disaster (pandemic).

DISCUSSION:

- City Assessor Vickery noted that this item is related to Sweetwaters' business and personal property tax and is the result of a late payment after which penalties and interest were applied. He said that the payment was missed due to confusion on the part of the business owner.

VOTING: unanimous; motion carries.



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3.03 Request for Abatement of Taxes: JoAnn Lafayette Holdings LLC, 26 North Avenue, 044-1-280-000; 2 Murray Street, 044-1-357-000; 21 North Winooski Avenue, 044-4-161-000; 31 School Street, 045-1-181-000; 35 School Street, 045-1-182-000; 41 School Street, 045-1-183-000

MOTION by Councilor Freeman, SECOND by Councilor Stromberg, to grant the abatement request of penalties and interest of \$2,134.23, recognizing that the findings are manifestly unjust.

DISCUSSION:

- **City Assessor Vickery noted that the property owner thought that the penalties and interest would be waived and that she would have more time to pay the tax on these rental units. He noted that the property owner was confused about the timing of payments and was also quarantining her mail for several days due to the pandemic.**
- **Councilor Paulino additionally noted that there were COVID-19 restrictions on how property owners could pay their taxes at the time this was due.**

VOTING: unanimous; motion carries.

4. ADJOURNMENT:

3.01 Motion to adjourn

The meeting adjourned without objection at 9:30 PM.