Tax Abatement Committee Hearing 10/10/2018

Board of Tax Abatement

October 10, 2018

Minutes

Meeting reconvened from Wednesday, October 2, 2018 5pm - Rm 17 Burlington City Hall

Committee Members: Councilors Joan Shannon (JS)(Acting Chair); Ali Dieng (AD); Jane Knodell (JK).

Others Present: Richard Haesler (RH), City Attorney's Office; Kenneth Nosek (KN), Committee Administrator (City Assessor's Office).

At 5:05 p.m. Acting Chair Joan Shannon commenced the meeting.

Agenda:

Motion to adopt by **JS**

Second by **JK** – passed **3-0**

Amendment to forgo adopting minutes from Oct. 2, 2018

BLA Partners LLC, - PPP25685 (City Attorney office presented information requested by committee during previous hearing on October 2, 2018).

RH presented – using Eugene Bergman notes. Alternative full taxation based on apportionment principle. Only on what BPP here during time it was here.

BLA started moving on month five and fully moved by month 8.

KN provided communication of e-mails between Aspenti and the Assessor's office regarding Apenti moving out of Burlington as requested by JS

January 13, 2017 BLA acquired assets of Burlington Labs.

November 2017 the bulk of the assets moved to South Burlington.

February 12, 2018 BLA back office functions vacated their Burlington location. Aspenti still has a patient service center at 199 Main Street.

Deliberative Session

Motion **- JK**

Second **-AD**

Motion passes **3-0**

Motion to abate taxes on pro-rated basis after Feb 12, 2018 if BLA Partners, LLC is fully paid up to Feb 12, 2018. Committee wants assessor to calculate the unpaid taxes, interest and penalties if any incurred up to Feb 12, 2018. Committee makes its statutory finding on principle of manifestly unjust.

Motion is consistent with past precedent case reviewed by Attorney Haesler.

Public Forum open and closed b/c no members of public here.

ADJOURNMENT

Meeting adjourned at **5:30** p.m.

Board of Tax Abatement

October 2, 2018

Minutes

Committee Members: Councilors Chip Mason (CM) (Chair); Joan Shannon (JS); Ali Dieng (AD); Jane Knodell (JK).

Others Present: Richard Haesler (RH), City Attorney's Office; Kenneth Nosek (KN), Committee Administrator (City Assessor's Office); John Vickery, Advisor to Committee and City Assessor; Jeffrey Herwood, C/T Financial Assistant.

Public Members and Petitioners Present: Cherian Philip CFO BLA , Chris Powell, CEO BLA Partners LLC , Gloria Seidler by phone, Kaye Alexander, Lisa Raffael, Ben Gold,

At 5:35 p.m. Chair Mason commenced the meeting.

Agenda:

Motion to adopt by **AD**

Second by **JK** – passed **3-0**

Approval of minutes of 2/6/18:

Motion to adopt by **AD**

Second by **CM**– passed **2-0** (**JS** not here at this point, **JK** not voting)

Public Forum:

None

Petitioners

Gloria S. Seidler Phone Hearing, 043-3-161-001 60A Lakeview Tr.

Contacted Gloria at approximately 5:41 p.m.

Jane Knodell sat in as a third member for recused seat of Joan Shannon.

Seeking $1,704.76 for abatement. Cannot afford taxes with health issues and possible new surgery. Now on SS disability. Ms. Seidler has unique issue; many assistance programs incapable of serving her.

Ms. Seidler paid first installment of current taxes on time.

State of Vermont Tax Department Tax Advocate, Jeff Dooley told her State could not help with any more than a couple of hundred dollars and that it "would not make a dent".

Finding to go into executive deliberative session

Motion to go into executive session made by **JK**, and

Second by **CM**

Vote held once back in open session:

Motion to grant abatement in amount of $1,094.50 base on finding of hardship and statutorily manifestly unjust to tax individual.

Motion to recommend to grant - **AD**

Second –**JK**

Unanimous to abate.

BLA Partners LLC - Cherian Philip, CFO representing, PPP25685

Jane Knodell sat in as a third member for recused seat of Chip Mason.

Joan Shannon chaired this hearing.

Request to abate $20,850.48 business property tax for fiscal 2018 .

This is a new business. The previous company was not purchased, only its assets were purchased. The assets (business property) was then removed from the site during the 2018 fiscal year. Claim that it is manifestly unjust to be taxed for the full year.

Voted to go into executive deliberative session

Motion go into deliberative - **JK**

Seconded - **AD**

Motion to postpone pending city attorney advisement on past practices with similar BPP taxes situations

Motion - **JK**

Second by – **AD**

Passed **3-0**

Meeting to reconvene Wednesday, October 10, 5pm - Rm 17 Burlington City Hall

Lisa Raeffel 050-4-058-000, 55 Robinson PW

Request to abate $2000.00 of taxes. On disability income and cannot find work to supplement.

Spoke with Jeff Dooley, Taxpayer Advocate and Mr. Dooley suggested Ms. Raffael meet with City of Burlington and ask for an abatement. He gave no indication of how request would work with the state to reduce the state education tax on the property.

Difference of approximately $1476 per year based on the legislative change of how property tax adjustments granted by state.

House assessed at $493,200.

Lisa is only person in household with an income.

Motion to deny because committee finds taxes are collectible in light of the equity in the home.

Motion made - **CM**

Second - **AD**

Unanimous to deny

Kaye Alexander, 021-2-211-112, 112 Northshore Dr.

Request to abate penalties of $296.25

Her Notice of Address Change Form was submitted but the tax bill was not mailed to the changed address and she is asking for a refund of penalties assessed for being late.

Motion to abate the penalties in amount of $296.25 due to city error and statutorily manifestly unjust.

Motion made by- **JS**

Seconded - **AD**

Passed – **3-0**

Alan Richard Gintzler & Ellen Cohen, Phone Hearing, 044-2-145-501, 35 Cherry St. Unit 501

Ellen Cohen reached by phone at 7:20 p.m.

Request abatement for $453.58 in interest and delinquency.

June 2018 payment lost in mail and lost previous year also but not asking for tat to be abated.

Couple has now set up auto pay and that was successful.

JH suggests a copy of the check register.

Committee asks for a copy of 2018 register to be e-mailed to knosek@burlingtonvt.gov.

Move to grant abatement of $453.58 penalties and interest for June 2018 payment due to statutorily manifestly unjust. Request made for that petitioner will provide copy of their check register to be presented to full Board of Tax abatement.

Motion made – **JS**

Seconded - **AD**

Passed – **3-0**

Nicolia Jiraff, Phone Hearing, 023-1-012-000, 5 Hardy Av.

Contacted Nicolia by phone at 7:34 pm

Requests abatement of taxes of $1,927.00

Petitioner seeks to recover the excess taxes paid above and beyond the amount she would have been billed if she had been granted Homestead Exemption. No exemption available because she purchased the home after April 1.

JS asked if previous homeowner was getting a rebate. C/T JH states no. Nicolia stated house rented before they bought it.

Mother co-signed for house loan so bank would give owners a loan.

Motion to deny - **CM**

Second - **JS**

Passed **3-0**

<u>Executive Session</u>

Motion **AD**

Second **JS**

Motion passes **3-0**

Other Business:

Councilor Mason announced that unheard matters be set for hearing on October 24, 2018 at 5:30 p.m.

Mark A. Walker, 029-2-056-000

Joshua T. Safran, 033-3-063-000

Michael Zakaras, 054-1-035-000

Robin Fawcett, 049-4-063-000

Joyce B. Flanagan, 050-2-076-000

Ted B. Flanagan, 057-1-014-000

ADJOURNMENT

Motion - **CM**

Second - **AD**

Motion passed **3-0** – meeting adjourned at 8:16 p.m.