Board of Tax Appeals Organizational Meeting - Wednesday, July 28, 2021, 11:00 am - 12:00 pm **IN-PERSON, Bushor Conference Room, Room 102, First Floor, City Hall
7/28/2021

BOARD OF TAX APPEALS ORGANIZATIONAL MEETING

MINUTES OF MEETING

July 28, 2021

Board Members Present: Alan Bjerke, Joe Magee, Andrew Champagne, David Maher, Meg McGovern, Sarah Carpenter, Mark Barlow, Joan Shannon

Staff: Jared Pellerin, Lori Olberg

Minutes: Sue Trainor

The meeting began at 11:03 a.m. Bjerke began by informing the Board members that the final number of appeals was 690. He noted he had received assurances that where the difference in assessed values were not that large there would be efforts made to reach out to the homeowners. This would hopefully bring the number of appeals down.

Agenda – Motion to Adopt Agenda: Champagne made a motion to adopt the agenda, seconded by McGovern. The motion passed unanimously.

Elections:

Chair: Champagne nominated Alan Bjerke for Chair, seconded by McGovern. There being no other nominations, Bjerke was unanimously approved as Chair.

Vice Chair: Shannon nominated Dave Maher, seconded by Champagne. There being no other nominations, Maher was unanimously approved as Vice Chair.

Clerk: Champagne nominated Lori Olberg, seconded by Shannon. The motion passed unanimously.

Rules: Hearing Procedures. Bjerke noted that hearing procedures were best outlined in the brochure sent to taxpayers when they appeal. There would be quick introductions, the process would be explained, those giving evidence would take an oath, the appellant would go first and have up to ten minutes to lay out their case. The Assessor would go next and have ten minutes to rebut. The meetings would be scheduled in 20 minute blocks so they would need to move along. A site visit was required unless the taxpayer waived it and the Board would be aggressive about trying to get the site visits waived. Bjerke noted the current schedule was for eleven weeks of three days of hearings. Eleven weeks of eighteen hearings a day three days a week only covered 600 hearings.

Bjerke stated that site visits would be done within each neighborhood so they wouldn't be traveling all over the city.

Champagne stated site visits needed to be done during the day. John Vickery stated that the list could be grouped by neighborhoods which would help with site visits.

In response to a question, Bjerke explained there would be three panels established with a minimum of three people. A fourth person would be assigned to each panel which would allow a panel member to be absent.

Shannon stated there might need to be guidance on conflicts of interest. All the elected officials had people who contributed to their campaigns. She asked if that would provide a conflict of interest. It was clear that knowing people didn't create a conflict, but she thought there must be a bar.

Vickery returned to the discussion on the establishment of panels, stating it was best to have three members and an alternate. A panel of four members could result in a split decision. Bjerke explained to the Board that the vote needed to be three to zero. If the decision was not unanimous the taxpayer would go back to the Board of Civil Authority. Pellerin stated the language in the Charter was old and needed to be struck. The two ways that an aggrieved party at the end of the process could appeal further was either to go to the Director of Property Valuation and Review (Section 92 (d)) or the Vermont Superior Court. Pellerin stated that the Board of Tax Appeal would be acting as Burlington's Board of Civil Authority.

Returning to the discussion of conflict of interest, Champagne stated that it was a matter of personal reflection. Bjerke stated that if there was a financial interest, such as a client or business partner or it was a family or extended family member, it would be best for the Board member to recuse themselves. A personal conflict of interest could be applied if it was a neighbor of a Board member. Champagne suggested when in doubt, sit it out. Pellerin noted that under State law, direct conflict of interest shall mean a situation in which a city officer has a direct and immediate financial interest in a matter which is officially before them. Further, the law reads that if there is the possibility to reasonably create in the mind of an objective person the appearance of a direct or indirect conflict. Pellerin stated that if a City Councilor were to favorably rule on the appeal of a donor, thinking that it would ultimately benefit the councilor down the line in them giving a larger donation, it may create the thought of a conflict of interest.

Bjerke then asked the members to go through the list of appeals and highlight those individuals they believed could create a conflict of interest. That information should then be provided to Lori Olberg.

Shannon then asked how appeals were settled prior to the Board of Tax Appeals reviewing the cases. Vickery stated they would conduct a review of the information provided. The Assessor's Office would review the new information and contact them directly to discuss the issues. If there were adjustments that could be made that were reasonable and fair, the new information would be provided to the Board. Vickery hoped to be able to bring a number of adjusted evaluations to the Board to have the matter settled. Vickery stated they would be reviewing the 694 appellants prior to the meetings and provide a written report to the Board.

Shannon noted that taxpayers were upset that they hadn't heard the justification for their increases. Vickery explained that Tyler helped with the initial hearings. Tyler was supposed to write notes that then went to a senior appraiser. McGovern asked if that was public information. Vickery thought it was, although there might be some sensitivity with investment property owners. Carpenter asked that the Assessor's Office be consistent about the information provided to the taxpayers.

Bjerke then explained that Lori Olberg would send out a Notice of Hearing to the taxpayer. At least fourteen days before the hearing the appellant needed to submit any evidence they wanted considered before the hearing as well as any notice of representation. Three days before the hearing, the Assessor was required to make available to the taxpayer their notes that would be presented at the hearing. Bjerke would like single family residences reviewed first and commercial properties later. The ordered list of properties would be set by the middle of August and the Assessor's Office would know which taxpayers to reach out to first so they might not need to even get scheduled for a meeting. The hope would be that Vickery would be a month ahead of Olberg and in that way the number of hearings could be reduced.

Shannon asked if the deliberative process was public. Bjerke stated it was not.

Approval of Forms: The Educational Brochure would be changed based on Pellerin's comments. The Notice of Hearing, Authority of Representation and Waiver of Site Visit would remain the same. The Official Notice of Decision would be changed to eliminate the appeal to the Board of Civil Authority. Champagne made a motion, seconded by Magee, to approve the forms as stated. The motion passed unanimously.

Approval of Subpoenas: There was nothing to approve at this time. Carpenter asked for more information on why subpoenas were necessary.

Establishment of Panels and Schedule: Bjerke explained that he had developed a proposed schedule of meetings on Tuesday, Wednesday and Thursday. Morning appointments would run from 10:00 a.m., wrapping up at 1:20 p.m. Afternoon appointments would run from 3:00 p.m., wrapping up at 6:20 p.m. The schedule would run from September 7th to November 18th. Each panel would have a City Councilor on it.

Vickery stated he would do the best he could to be prepared. He had two vacancies on his staff and this was going to be a heavy lift.

Maher asked if there would be a mediator or a timekeeper. Bjerke stated there would be. He explained that most of the meetings would be held in Contois and they'd be able to use the buzzer. Carpenter suggested that some of the meetings should be offered in the evenings. Bjerke offered that the Board start with the proposed schedule and then a particular panel might change their appointments to the evening. A fourth panel could be created if necessary. Discussion ensued on whether Board members would prefer to be involved in a full day schedule or two shorter workdays. Regarding site visits, Bjerke explained that the three people who heard a case needed to be the same three who did the site visit. The

Board members agreed unanimously to have two segments, never contiguous, back to back.

Conflicts/Appellant Listing: Bjerke asked that the Board members review the list of appellants for conflicts of interest and return their list to Lori Olberg by Monday, August 2nd.

Following a question from Board members, Magee stated he would be willing to continue serving on the Board if he were elected. Pellerin would review the statute.

Other Business: Olberg will be getting parking passes for non-city councilor members. Vickery asked that a designated webpage be added, separate from the Assessor's Office website, for all information regarding this hearing.

Adjournment: Champagne made a motion, seconded by Maher, to adjourn the meeting at 11:58 a.m.