



May 19, 2014 - Full Board of Abatement of Taxes Meeting 5/19/2014

May 19, 2014 - Full Board of Abatement of Taxes Meeting (Monday, May 19, 2014)

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Members present

Tom Ayres, Vince Brennan, Sharon Bushor, Selene Colburn, Dave Hartnett, Jane Knodell, Bianka Legrand, William Mason, Karen Paul, Rachel Siegel, Max Tracy, Kurt Wright, Joan Shannon, Miro Weinberger

Meeting called to order at 8:59 PM

1. Agenda

Action: 1.01 Motion to Approve/Amend the Agenda

Approve agenda

Motion by Vince Brennan, second by Karen Paul

Final Resolution: Motion Passes

Aye: Tom Ayres, Vince Brennan, Sharon Bushor, Selene Colburn, Dave Hartnett, Jane Knodell, Bianka Legrand, William Mason, Karen Paul, Rachel Siegel, Max Tracy, Kurt Wright, Joan Shannon, Miro Weinberger

2. Consent Agenda

Action: 2.01 Motion to Approve/Amend the Consent Agenda

Approve consent agenda

Motion by Joan Shannon, second by Max Tracy.

Final Resolution: Motion Passes

Aye: Tom Ayres, Vince Brennan, Sharon Bushor, Selene Colburn, Dave Hartnett, Jane Knodell, Bianka Legrand, William Mason, Karen Paul, Rachel Siegel, Max Tracy, Kurt Wright, Joan Shannon, Miro Weinberger

Action (Consent), Communication: 2.02 Communication: Clerk/Treasurer's Office, re: Notice of City of Burlington Full Board of Abatement of Taxes



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Waive the reading, accept the communication and place it on file.

Motion by Joan Shannon, second by Max Tracy.

Final Resolution: Motion Passes

Aye: Tom Ayres, Vince Brennan, Sharon Bushor, Selene Colburn, Dave Hartnett, Jane Knodell, Bianka Legrand, William Mason, Karen Paul, Rachel Siegel, Max Tracy, Kurt Wright, Joan Shannon, Miro Weinberger

Action (Consent): 2.03 Request for Abatement of Taxes: 28 Pine Street LLC, Clerk/Treasurer's Office, 82 Overlake Park, 044-2-011-000

Waive the reading and grant the request for abatement of taxes

Motion by Joan Shannon, second by Max Tracy.

Final Resolution: Motion Passes

Aye: Tom Ayres, Vince Brennan, Sharon Bushor, Selene Colburn, Dave Hartnett, Jane Knodell, Bianka Legrand, William Mason, Karen Paul, Rachel Siegel, Max Tracy, Kurt Wright, Joan Shannon, Miro Weinberger

3. Deliberative Agenda

Action: 3.01 Request for Abatement of Taxes: Westlake Parking LLC (lessee), 25 Cherry Street parking garage unit C-1, 044-2-014-004

Councilor Bushor stated that she understands it is important to remember the perception of a conflict of interest. She inquired if recusal is still necessary even though she feels the recommendation from the sub-committee is the appropriate action and that decision would not be beneficial to BCDC. City Attorney Blackwood stated it is not about how they vote on the item. The conflict of interest is determined by whether or not the outcome would have an effect on an entity for which they are decision makers, which it would in this case. Councilor Bushor stated she thought that the issue of whether or not there is rationale to abate the taxes was a separate issue from actually abating the taxes.

City Attorney Blackwood stated that the members of the Board of Finance and Burlington Community Development Corporation, Mayor Weinberger, City Council President Shannon, and Councilors Bushor, Paul, and Knodell, will be recusing themselves due to a conflict of interest.

Mayor Weinberger passed the gavel to Councilor Mason and recused himself.

John Vickery, Assessor, stated this was a request made by Westlake Parking, LLC, who is the tenant. The owner is BCDC, a corporation that has a relationship with the City. What happened is that the property became a taxable property as



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determined by the State of Vermont Tax Department. The City Assessor's Office agreed. There has been a discussion about who should pay the taxes. The matter before them tonight is whether or not the taxes that have been levied should be paid. The Board has made a recommendation to deny the request. The primary reason is that the tenants do not have standing to ask for abatement because the owners are not giving them the right to appeal. The property is being occupied by Westlake Parking Garage. Part of their argument was that this should be tax exempt because it has a public use. The final item was that Westlake is not showing that the taxes due are uncollectable, illegal, or manifestly unjust, which are the three criteria they use for abatement.

Assistant City Attorney Bergman stated the question of standing is a legal one that they have looked at. There are two bases that the Committee used to deny abatement. There is an argument that they do not have standing to make this request. Even if they were to have standing, the reason for denial is because their request was not substantive.

Councilor Brennan inquired if the City has paid the School portion of the tax to the State. Mr. Vickery stated BCDC has made payment of the penalties, interest, and principal. The education portion does go to the State. Councilor Brennan inquired who would bear the cost if this were abated. Mr. Vickery stated the taxpayers would.

Waive the reading and deny the request for abatement of taxes for the reasons stated in the sub-committee report.

Motion by Vince Brennan, second by Dave Hartnett.

Final Resolution: Motion Passes

Aye: Tom Ayres, Vince Brennan, Selene Colburn, Dave Hartnett, Bianka Legrand, William Mason, Rachel Siegel, Max Tracy, Kurt Wright, John Vickery

Recuse: Sharon Bushor, Jane Knodell, Karen Paul, Joan Shannon, Miro Weinberger

4. Adjournment

Adjourn the Meeting

Motion by Vince Brennan, second by Dave Hartnett.

Final Resolution: Motion Passes

Aye: Tom Ayres, Vince Brennan, Selene Colburn, Dave Hartnett, Bianka Legrand, William Mason, Rachel Siegel, Max Tracy, Kurt Wright, John Vickery, Sharon Bushor, Jane Knodell, Karen Paul, Joan Shannon, Miro Weinberger