



OFFICE OF THE ASSESSOR

City of Burlington

City Hall, Room 17, 149 Church Street, Burlington, VT 05401

Voice (802) 865-7114

AMENDED AGENDA for TAX ABATEMENT COMMITTEE

THURSDAY, MARCH 10, 2016

CITY HALL, ROOM 17

4:00pm

CONTINUATION OF HEARING FROM FEBRUARY 17, 2016

1. Adopt the agenda
2. Introductions (additions or changes to agenda)
3. Public Forum
4. Applicants for tax abatement to be heard on first come, first served basis.

Last Name	First Name	Representative Blank if = Appellant Name	Parcel ID	Location of Property
Martel/Toney	Andre/Donna	North Avenue Coop & CDI	029-2-052-035	40 Avenue B
Root	Bruce & Janice	North Avenue Coop & CDI	029-2-052-098	47 Avenue C
Desorcie	Chad R.	North Avenue Coop & CDI	029-2-052-095	45 Avenue C
Feldman's Bagels LLC		Roy Feldman	PPP256823	660 Pine Street

Amended 3/07/16 to include the below additional request:

Selfen/Marshall	Paulette/StephenJohn Vickery	John Vickery	033-4-032-764	764 North Avenue
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5. Deliberative Session
6. Adjourn

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MINUTES for TAX ABATEMENT COMMITTEE WEDNESDAY, MARCH 10, 2016 CITY HALL, ROOM 17 4:00 p.m.

Board Committee Members Present: Joan Shannon (Chair), Chip Mason, Sara Giannoni

Board Committee Members Absent: None

Administration Present: John Vickery, City Assessor/BTA advisor; Kenneth Nosek, Associate Assessor and Administration for BTA; Jeff Herwood, City Financial Assistant to the CAO; Eugene Bergman, Assistant City Attorney; Kirsten Merriman-Shapiro, CEDO Special Projects Manager; Todd Rawlings, Housing Program Manager.

Administration Absent: None

Petitioner's Present: Roy Feldman representing Feldman's Bagels LLC; Jeremiah Ward, Rep. CDI Development Fund Inc., in regards to North Avenue Coop; Jak Knowlton, board member of the North Avenue Coop,

Interested parties: None

1. Introductions (additions or changes to the agenda)

2. Public Forum

No one came forward to speak

3. Consideration of Requests for Property Tax Abatement

CDI Development Fund Inc. Representing the three following North Ave Co-op Properties:

Chad R. Desorcie, 45 Avenue C, 029-2-052-095

Motion made to grant by Councilor Giannoni

Seconded by Councilor Mason

Motion passed unanimously.

MOTION: manifestly unjust because the taxes are assessed on uninhabitable property with no [marketable] value.

NOTES:

Facts: North Avenue Coop could pursue Title 10 Abandonment per attorney for CDI. Individual owners still live at mobile home park (now known as the North Avenue Coop) in rented homes.

Per Jeffrey H. all three owners live in but do not own the homes they currently live in. Chad lives at 45 Ave C. CDI does not know if Chad is employed. CDI representative stated that home has been abandoned for 8 to 10 years

Bruce and Janice Root, 47 Avenue C, 029-2-052-098

Motion made to grant by Councilor Giannoni

Seconded by Councilor Mason

Motion passed unanimously.

MOTION: manifestly unjust because the taxes are assessed on uninhabitable property with no [marketable] value.

NOTES:

Facts: North Avenue Coop could pursue Title 10 Abandonment per attorney for CDI. Individual owners still live at mobile home park (now known as the North Avenue Coop) in rented homes. Per Jeffrey H. all three owners live in but do not own the mobile homes they currently live in. Since 2012, taxes unpaid. The Roots live in the North Avenue Coop at 43 Ave C. Jeffrey H. stated his efforts to collect were through correspondence and going to the mobile home park site to knock on door. Income of the Roots is unknown. Jeremiah W. probably has phone number.

Donna Toney and Andre Martel (deceased), 40 Avenue B, 029-2-052-035

Motion made to grant by Councilor Giannoni

Seconded by Councilor Mason

Motion passed unanimously.

MOTION: manifestly unjust for years uncollectible because the taxes are assessed on uninhabitable property with no [marketable] value. In addition, it was uncollectable for the portion of years it was inhabited and the city attempted tax collection. The city cannot sell this property through tax sale.

NOTES:

Facts: Coop could pursue Title 10 Abandonment per attorney for CDI. Individual owners still live at mobile home park (now known as the North Avenue Coop) in rented homes. Per Jeffrey H. all three owners live in but do not own the mobile homes they currently live in. City trying to collect taxes for eight years.

Feldman's Bagels LLC, 660 Pine St., PPP256823

Motion made to deny abatement by Councilor Giannoni

Seconded by Councilor Mason

Motion passed unanimously.

MOTION: Assessment of business personal property tax (BPP tax) doesn't directly correlate to the income the property produces. Therefore a reduction in income is not material to the BPP tax assessed or the value of the assets producing the income for the property.

The committee acknowledges short-term disruption of the business but long term benefits of the project generate potential growth. The committee acknowledges decreases in sales and business during the construction, however, the committee denies the request for abatement because the BPP tax was not manifestly unjust, illegal or uncollectible.

NOTES:

Facts: The City of Burlington conducted intersection improvements in front of Feldman's Bagels from 10/8 - 1/26. Staging of City work was on the property at 660 Pine Street. Feldman's Bagels is the tenant on the property. Kirsten M-S. informed the committee that Pomerleau Real Estate, the owner of the property, was an active participant in the project decision making and process. Pomerleau contributed \$50,000 toward reconstruction costs. The active length of the construction was 38 days. (Photos (7) added to the record.) Contractor, via city employees, asked Feldman's Bagel to close their business a few times during construction-no written record presented only verbal. Joan S. did ask for a record, of requests to close, if Mr. Feldman had it at the time. The tenant asked for a full tax abatement of Business Personal Property taxes for FY2016.

Paulette Salfen and Stephen Marshall, 764 North Avenue, 033-4-032-764

Motion made to grant abatement by Councilor Giannoni

Seconded by Councilor Mason

Motion passed unanimously.

MOTION: Illegal because proper amount improperly assessed and move to abate in amount of \$50.40.

NOTES:

Facts: Paulette Salfen filed timely for homestead. State of Vermont made a mistake in the entry of data. John V. and Chip M. both stated that it would be illegal to charge tax for a state error.

4. Deliberative Session

Motion to enter deliberative session made by Joan S.

Motion to enter open meeting session made by Joan S.

5. Other Business

None

Meeting adjourned at 5:46 p.m.