Tax Abatement Committee Hearing
1/9/2019

Board of Tax Abatement

October 10, 2018

Minutes

Wednesday, January 7, 2018 5:30 p.m. - Rm 17 Burlington City Hall

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

Others Present: Richard Haesler (RH), City Attorney's Office; John Vickery (JV), City Assessor; Kenneth Nosek (KN), Committee Administrator (City Assessor's Office; Jeff Herwood (JH), A/R Team Lead, Jeff Wick (JW), assistance for Gloria Seidler, and Paul Hale.

At **5:36** p.m. Chair Chip Mason commenced the meeting.

Agenda:

Motion to adopt by **AD**

Second by **JK** – passed **3-0**

Amendment to forgo adopting minutes from Oct. 24, 2018

Motion to adopt by AD

Second-CM

GLORIA SEIDLER, 043-3-161-001, 60A Lakeview Terrace (Request to reconsider the previous recommendation for tax abatement)

Ms. Seidler and JW were appearing to request a reconsideration of the prior decision of the Board of Tax Abatement based upon additional facts. The Board was not aware that the first two payments were made by New England Federal Credit Union out of escrow despite their being no funds in the escrow account and that such payments were an overdraft on her account putting her in default. Gloria and JW provided further insight that better helped with the committee's understanding of how her credit union escrow account factored into the history of the FY2019 tax payments.

Additional request for abatement is $610.26, the difference between the original abatement request and the amount agreed to be abated.

FACTS:

1. Inability to pay
2. Decided to be a one-time event
3. Auto payments made by Credit Union from an Escrow, with no funds available in it, without Ms. Seidler's express consent.
4. Credit Union payments placed Ms. Seidler into a negative balance with the Credit Union.

Deliberative Session

Motion **- AD**

Second **-JS**

Motion passes **3-0**

To grant the request of the abatement in the amount of $610.26 of taxes based on the basis of hardship considered manifestly unjust.

SHEILA M. HALE, 044-3-208-000, 119 North Union Street

Owners request to abate penalties and interest for FY2018 estimated at $2,213.50 for July 2017-June 2018 (FY 2018 penalties and interest)

Income Tax Return appears to have been lost in the mail or misplaced by State of Vermont Tax Department. Hales appealed to Jeff Dooley, Taxpayer Advocate, at State of Vermont.

FACTS:

1. Taxpayer testified that they provided information to their tax preparer in order for her to prepare and file their taxes

and that they recall signing the tax return. Taxpayer also testified that their tax preparer asserted that she sent VT State Income Tax forms to the State of Vermont.

2. State has no evidence of having receiving or processed the Taxpayer's State Income Tax Forms. Taxpayers did not receive a property tax adjustment on their FY2018 tax bill because the State did not receive or process the tax forms.

3. Taxpayers approached the Taxpayer Advocate for State of Vermont, Jeff Dooley, for appeal and paid appeal check to State of Vermont for $68.54 on April 5, 2018.

4. Taxpayers received a determination and credit/check for $5,617.80 on July 24, 2018, in response to their appeal. Taxpayers did not immediately turn over property tax adjustment payment from State to the City of Burlington.

5. Taxpayers were struggling with multiple health issues during 2018 and currently. Paul Hale (husband) treated for head issue-bleeding in cortex and broken ankle, and discovered a need for a double by-pass surgery while in making doctor visits to Boston.

6. Taxpayers received another letter within a week after that which confused them as it stated different amounts and they were dealing with health issues. (Taxpayer did not understand that this second letter was for current tax year because it came on heals of former letter and looked similar).

7. Couple paid a total of $6,000 to halt tax sale of their property. Taxpayers worked with Jeffrey Herwood to understand figures owed for FY 2018.

The Board discussed the request for abatement.

Jeff Herwood requested additional time to fully answer the Board's questions regarding what was paid to the City to halt tax sale, what is owed still in total and how the owed amount is distributed between taxes, penalty and interest.

Board was unclear about any amount property owners owned in penalties and interest for FY 2017 and the owners were under belief at the hearing that they owed nothing for FY 2017. No evidence was presented by anyone that supported owners owing money to the city for FY 2017. JS suggested if that is the case owners would possibly make another petition for that specific request.

Deliberative Session

Motion **– JS**

Second **- AD**

Motion passes **3-0**

Motion is to abate all interest and penalties affiliated with FY 2018 tax bill because it is manifestly unjust. This total necessary to abate for FY 2018 determined, by Jeffery Herwood representing the C/T office, to be $1,954.70.

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

ADJOURNMENT

Meeting adjourned at **7:29** p.m.