



**TAX ABATEMENT SUB-COMMITTEE
IN CARE OF THE OFFICE OF THE ASSESSOR**

City of Burlington, Vermont

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

WEBSITE: www.burlingtonvt.gov/assessor

Voice (802) 865-7114

Fax (802) 865-7116

9/11/2013

Samuel Gardner
PO BOX 624
Burlington, VT 05401

RE: The Committee of the Board of Tax Abatement will make the following recommendation to the full Board of Tax Abatement regarding your request for abatement of penalties, interest and / or taxes.

PARCEL ID: 044-3-044-000
LOCATION: 37 Intervale Avenue
AMOUNT REQUESTED: \$1120.63

AMOUNT RECOMMENDED FOR ABATEMENT: \$0

COMMITTEE'S RECOMMENDATION: Deny the request, penalty and interest was deemed legal.

MOTION MADE: Mason made motion to deny abatement request. Brennan 2nd the motion. The motion was unanimous.

COMMITTEE'S REASONS: Owner did not make a timely payment. City made several attempts to notify owner. The mailing address used was the address given. A correct address was not provided to the City.

Dear Samuel Gardner,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, October 7, 2013**. The Board typically bases their decision on the committee's recommendation from the meetings held on September 4, 2013. You have the right to testify before the Board of Tax Abatement. The hearing will be held at **Contois Auditorium in Burlington City Hall**, during the City Council meeting.

The City Council meeting begins at 7:00 P.M.

If you are planning on attending this meeting, please contact Lori Olberg at 802-865-7136.

Sincerely,

Kenneth Nosek, Associate Assessor
For the Tax Abatement Committee

TAX ABATEMENT REQUEST FORM

Please submit one form per property tax abatement request

Additional copies of this form can be found at www.burlingtonvt.gov/CT/PropertyTax/Abatement

Submit to: Attention: Lori, Burlington City Hall, 2nd Floor—Room 20, 149 Church Street, Burlington, VT 05401

Date of this Request: July 29th 2013

Name, Property Owner on Grand List: Samuel Gardner

Name, Applicant: Samuel Gardner

(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: Samuel Gardner

Executor/Administrator of Estate: Samuel Gardner

Mailing Address: P.O. Box 624

City, State, Zip code: Burlington, VT 05402

Applicant's Email and Phone #: 555241@y2hoo.com 802.324.3652

Location of Property: 37 Intervale Ave Burlington

Parcel ID Number (000-0-000-000): 044-3-044-000 or,

Account Number (PPP000000): _____ business personal property
(Can be found on the tax bill or property record card)

Dollar amount you are requesting abated: \$ 1120.63

Circle abatement type requested: taxes penalties interest prior year delinquency other

Briefly describe your abatement request. You may submit a letter with more details of your request.

See attached

Signature [Signature]

Date July 29 2013

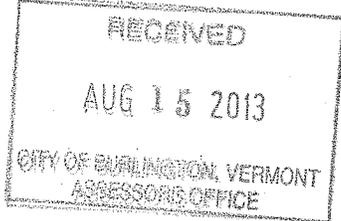
Space below is saved for Board notes:

Date received:

Owner's error wrong address resulted in late payment.

RECEIVED
JUL 15 P 12 16
BURLINGTON CLERK
TREASURER'S OFFICE

445 pm



Tuesday, August 13, 2013

Dear Tax Abatement Committee:

I write with the intentions of having some tax penalties and interests looked into by your committee.

I recently received a letter from the treasurer indicating an outstanding tax bill for the fiscal year of 2013:

Taxes: \$ 6307.56 owed
Interest: \$567.72 owed

After receiving this letter, I called Jeff Herwood as recommended in the above letter. He was on vacation, so I ended up sending full payment, minus the interest – with a letter asking if I could discuss this interest matter, as I never received the 2013 tax bill!

He called me back when I was out of town affirming (via voicemail) that the 2013 tax bill was in fact 'returned to sender'. He then indicated 'they' after sent it out to the same address again.

Upon my return from vacation, I called Jeff Herwood (July 27 2013) to discuss the matter as we both were back in town and not away on vacations. He then indicated that the interests have since climbed much further- totaling around \$1120.63 due for the property.

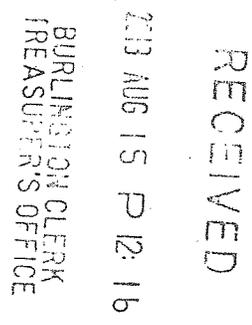
Today (Aug. 05th 2013) I have paid the full interests and penalties, as well as the first tax installment due on August 12. I did ask Jeff to adjust the billing address such that this will not happen again, as well as requested a copy of the tax bill for my records. (Side note: I met with Lynn at the clerk's office and actually changed the mailing address in person, as I was then told that Jeff Herwood does not have the authority, and that it was not changed).

In this case the bill was confirmed as 'returned to sender' and I ask that the penalties and interest kindly be waived or reassessed given this information.

Attached is the copy of my paid receipt/ dates, and also the interest charges, all itemized.

Thank you for your time in regards to this matter. If there is further questions, etc.- Please feel free to call me at the number below.

Samuel Gardner
802.324.3652



PAYABLE TO:
MAIL TO:

CLERK TREASURER OFFICE
149 Church Street
Burlington, Vt., 05401

This is the only bill you will receive. Please forward to new owner if property is sold.

TAX BILL

PARCEL ID	BILL DATE	TAX YEAR
44-3-044.000	08/19/2013	2013-2014

Location: 37 INTERVALE AV

SPAN # 114-035-15038 SCL CODE: 035
TOTAL PARCEL ACRES 0.08

FOR INCOME TAX PURPOSES

OWNER GARDNER SAM
37 INTERVALE AVE
BURLINGTON VT 05401-4202

ASSESSED VALUE	NON RESIDENTIAL
REAL 276,200	276,200
TOTAL TAXABLE VALUE 276,200	276,200
GRAND LIST VALUES 2,762.00	2,762.00

TAX RATE NAME	TAX RATE x GRAND LIST =	TAXES
MUNICIPAL	0.7153 x2,762.00=	1975.64
NON RESIDENTIAL EDUCATION	1.5684 x2,762.00=	4331.92

For more information about how education tax rates are determined, go online to: www.state.vt.us/tax/pvredtaxrates.shtml

1st Payment	2nd Payment	3rd Payment	4th Payment	TOTAL TAX STATE PAYMENTS	TOTAL TAX NET TAX DUE
08/12/2012	11/12/2012	03/12/2013	06/12/2013	6307.56	6307.56
1576.89	1576.89	1576.89	1576.89		

DETACH THE STUBS BELOW AND RETURN WITH YOUR PAYMENT

Clerk Treasurer Office Clerk Treasurer Office Clerk Treasurer Office Clerk Treasurer Office
TAX YEAR 2013-2014 TAX YEAR 2013-2014 TAX YEAR 2013-2014 TAX YEAR 2013-2014

1ST PAYMENT DUE

08/12/2012

OWNER NAME
GARDNER SAM

PARCEL ID
044-3-044.000

AMOUNT DUE 1576.89

AMOUNT PAID

2ND PAYMENT DUE

11/12/2012

OWNER NAME
GARDNER SAM

PARCEL ID
044-3-044.000

AMOUNT DUE 1576.89

AMOUNT PAID

3RD PAYMENT DUE

03/12/2013

OWNER NAME
GARDNER SAM

PARCEL ID
044-3-044.000

AMOUNT DUE 1576.89

AMOUNT PAID

4TH PAYMENT DUE

06/12/2013

OWNER NAME
GARDNER SAM

PARCEL ID
044-3-044.000

AMOUNT DUE 1576.89

AMOUNT PAID



City of Burlington Tax Administration
Detail Transactions Report
Parcel 044-3-044-000 For Tax Year 2013 Full Detail

Parcel	Tax Year	Name	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance
Description	Date							
044-3-044-000	2013	GARDNER, SAM			37	INTERVALE AV		
Bill Appl. To Prin.	Pmt 1	07/09/12		143			1,576.89	1,576.89
Bill Appl. To Prin.	Pmt 2	07/09/12		143			1,576.89	3,153.78
Bill Appl. To Prin.	Pmt 3	07/09/12		143			1,576.89	4,730.67
Bill Appl. To Prin.	Pmt 4	07/09/12		143			1,576.89	6,307.56
Bill Appl. To Int.	Pmt 1	08/21/12		177			15.77	6,323.33
Bill Appl. To Int.	Pmt 1	08/22/12		178			63.08	6,386.41
Bill Appl. To Int.	Pmt 1	09/14/12		193			15.77	6,402.18
Bill Appl. To Int.	Pmt 1	10/18/12		216			15.77	6,417.95
Bill Appl. To Int.	Pmt 1	11/15/12		235			15.77	6,433.72
Bill Appl. To Int.	Pmt 2	11/15/12		235			15.77	6,449.49
Bill Appl. To Int.	Pmt 2	11/26/12		241			63.08	6,512.57
Bill Appl. To Int.	Pmt 1	12/14/12		255			15.77	6,528.34
Bill Appl. To Int.	Pmt 2	12/14/12		255			15.77	6,544.11
Bill Appl. To Int.	Pmt 1	01/16/13		276			15.77	6,559.88
Bill Appl. To Int.	Pmt 2	01/16/13		276			15.77	6,575.65
Bill Appl. To Int.	Pmt 1	02/13/13		294			15.77	6,591.42
Bill Appl. To Int.	Pmt 2	02/13/13		294			15.77	6,607.19
Bill Appl. To Int.	Pmt 1	03/14/13		314			15.77	6,622.96
Bill Appl. To Int.	Pmt 2	03/14/13		314			15.77	6,638.73
Bill Appl. To Int.	Pmt 3	03/14/13		314			15.77	6,654.50
Bill Appl. To Int.	Pmt 3	03/21/13		318			63.08	6,717.58
Bill Appl. To Int.	Pmt 1	04/16/13		336			15.77	6,733.35
Bill Appl. To Int.	Pmt 2	04/16/13		336			15.77	6,749.12
Bill Appl. To Int.	Pmt 3	04/16/13		336			15.77	6,764.89
Bill Appl. To Int.	Pmt 1	05/14/13		356			15.77	6,780.66
Bill Appl. To Int.	Pmt 2	05/14/13		356			15.77	6,796.43
Bill Appl. To Int.	Pmt 3	05/14/13		356			15.77	6,812.20
Bill Appl. To Int.	Pmt 1	06/17/13		379			15.77	6,827.97
Bill Appl. To Int.	Pmt 2	06/17/13		379			15.77	6,843.74
Bill Appl. To Int.	Pmt 3	06/17/13		379			15.77	6,859.51
Bill Appl. To Int.	Pmt 4	06/17/13		379			15.77	6,875.28
Bill Appl. To Int.	Pmt 4	06/26/13		386			63.08	6,938.36
Bill Appl. To Pen.	Pmt 1	06/26/13		386			126.15	7,064.51
Bill Appl. To Pen.	Pmt 2	06/26/13		386			126.15	7,190.66
Bill Appl. To Pen.	Pmt 3	06/26/13		386			126.15	7,316.81
Bill Appl. To Pen.	Pmt 4	06/26/13		386			126.15	7,442.96
Bill Appl. To Oth.	Pmt 1	06/26/13		386			1.00	7,443.96
Rcpt. Appl. To Prin.	Pmt 1	07/15/13	261	172600.0	397	ALB	-1,576.89	5,867.07
Rcpt. Appl. To Int.	Pmt 1	07/15/13	261	172600.0	397	ALB	-236.55	5,630.52
Rcpt. Appl. To Pen.	Pmt 1	07/15/13	261	172600.0	397	ALB	-126.15	5,504.37
Rcpt. Appl. To Prin.	Pmt 2	07/15/13	261	172600.0	397	ALB	-587.71	4,916.66
Rcpt. Appl. To Int.	Pmt 2	07/15/13	261	172600.0	397	ALB	-189.24	4,727.42
Rcpt. Appl. To Pen.	Pmt 2	07/15/13	261	172600.0	397	ALB	-126.15	4,601.27
Rcpt. Appl. To Int.	Pmt 3	07/15/13	261	172600.0	397	ALB	-126.16	4,475.11
Rcpt. Appl. To Pen.	Pmt 3	07/15/13	261	172600.0	397	ALB	-126.15	4,348.96
Rcpt. Appl. To Int.	Pmt 4	07/15/13	261	172600.0	397	ALB	-78.85	4,270.11
Rcpt. Appl. To Pen.	Pmt 4	07/15/13	261	172600.0	397	ALB	-126.15	4,143.96
Rcpt. Appl. To Prin.	Pmt 2	07/15/13	1087	172600.0	397	ALB	-989.18	3,154.78
Rcpt. Appl. To Prin.	Pmt 3	07/15/13	1087	172600.0	397	ALB	-1,576.89	1,577.89

RECEIVED
2013 AUG 15 P 12:18
BURLINGTON CLERK
TREASURY OFFICE

Original Bill

None Payments

These are Monthly 1% Int.
These are Quarterly 4% Int.
These are Delinquent fees & interest

08/06/13
08:42 am

City of Burlington Tax Administration
Detail Transactions Report
Parcel 044-3-044-000 For Tax Year 2013 Full Detail

Page 2
kdunn

Parcel	Tax Year	Name						
Description		Date	Check #	Deposit #	G/L Batch#	Remit	Amount	Balance
Rcpt. Appl. To Prin. Pmt 4		07/15/13	1087	172600.0	397	ALB	-441.49	1,136.40
Bill Appl. To Int. Pmt 4		07/16/13			398		11.35	1,147.75
Rcpt. Appl. To Prin. Pmt 4		08/05/13	1088	172533.0	412	LB	-1,135.40	12.35
Rcpt. Appl. To Int. Pmt 4		08/05/13	1088	172533.0	412	LB	-11.35	1.00
Rcpt. Appl. To Oth.		08/05/13	1088	172533.0	412	LB	-1.00	0.00
Parcel Balance								0.00

*Hand
Paid*

*1087
1088
1088*

Grand Total

0.00
your balance

RECEIVED
2013 AUG 15 P 12:16
BURLINGTON CLERK
TREASURER'S OFFICE

CITY OF BURLINGTON TAX RECEIPT
Date: 08/05/2013 Time: 16:23:47

Clerk: lbrelsford
Date: 08/05/2013 Deposit: 172533.0
Check #: 1088 Receipt: LB
Parcel : 044-3-044-000
GARDNER SAM
37 INTERVALE AVE
BURLINGTON VT 05401

Tax Year	Application	Amount
2013	Principal	1,135.40
2013	Interest	11.35
2013	Other	1.00
2013	Total	1,147.75

Cash Received : 1,147.75
Balance due : 0.00

Thank You

2013 AUG 15, P 12:16
BURLINGTON CLERK
TREASURER'S OFFICE

RECEIVED

CITY OF BURLINGTON TAX RECEIPT
Date: 08/05/2013 Time: 16:24:37

Clerk: lbrelsford
Date: 08/05/2013 Deposit: 172533.0
Check #: 1088 Receipt: LB
Parcel : 044-3-044-000
GARDNER SAM
37 INTERVALE AVE
BURLINGTON VT 05401

Tax Year	Application	Amount
2014	Principal	1,632.27
2014	Total	1,632.27

Cash Received : 1,632.27
Balance due : 4,896.81

Thank You

CITY OF BURLINGTON TAX RECEIPT
Date: 08/05/2013 Time: 16:23:29

Clerk: lbrelsford
Date: 08/05/2013 Deposit: 172533.0
Check #: 1088 Receipt: LB
Parcel : 044-3-044-000
GARDNER SAM
37 INTERVALE AVE
BURLINGTON VT 05401

Tax Year	Application	Amount
2012	Principal	15.69
2012	Penalty	1.26
2012	Interest	2.71
2012	Other	1.00
2012	Total	20.66

Cash Received : 20.66
Balance due : 0.00

Thank You

CITY OF BURLINGTON TAX RECEIPT
Date: 08/05/2013 Time: 16:23:47

Clerk: lbrelsford
Date: 08/05/2013 Deposit: 172533.0
Check #: 1088 Receipt: LB
Parcel : 044-3-044-000
GARDNER SAM
37 INTERVALE AVE
BURLINGTON VT 05401

Tax Year	Application	Amount
2013	Principal	1,135.40
2013	Interest	11.35
2013	Other	1.00
2013	Total	1,147.75

Cash Received : 1,147.75
Balance due : 0.00

Thank You

Return submitted to Burlington on 04/02/2012 at 3:56 PM.
Return has not been completed.
Return has not been filed with the Tax Department.

Seller #1 David A Fifield
1495 Three Mile Bridge Road
Middlebury VT US 05753

Buyer #1 Sam Gardner
37 Intervale Avenue
Burlington VT US 05401

TAX ABATEMENT BOARD
take note of address supplied as property transfer used to reflect address where owner will live after purchase of property.

Property Information

Property Location: 37 Intervale Avenue Burlington Vermont
Date of Closing: 04/02/2012 Interest in Property: Fee Simple
Special Factors: None
Development rights have been conveyed: No
Type of Building Construction: Multi-Family Dwelling
Sellers Use of Property Before Transfer: Primary Residence
Buyers Use of Property After Transfer: Primary Residence
Property Rented Before Transfer: No
Property Purchased by a Tenant: No
Property subject to a land use change tax lien: No
New owner elects to continue enrollment of eligible property: No
Total Price Paid:
Price Paid for Personal Property:
Price Paid for Real property:
Value of Purchasers Principal Residence:
Property Transfer Tax:
Land Gains Tax Return not being filed exemption number: 01
Primary Town / Land Size ±: Burlington

Financing: None

Span#: 114-035-15038
Total Land Size: 0.08

Property to be Rented After Transfer: No
The buyer holds title to any adjoining property: No

Property Transfer tax exemption number:

\$233,000.00

\$0.00

\$233,000.00

\$100,000.00

\$2,162.50

Date Seller Acquired: 04/02/2012

0.08

Local & State Permits & Act 250 Certificates

Buyer(s) and Seller(s) certify as follows:

- A. That they have investigated and disclosed to every party to this transaction all of their knowledge relating to flood regulations, if any, affecting the property.
- B. That the seller(s) advised the buyer(s) that local and state building regulations, zoning regulations and subdivision regulations and wastewater system and potable water supply rules under 10 V.S.A. Chapter 64 pertaining to the property may limit significantly the use of the property.
- C. That this transfer is in compliance with or is exempt from the wastewater system and potable water supply rules of the Agency of Natural Resources for the following reasons:
1. This property is the subject of Permit Number 1-304a1 and is in compliance with said permit

Seller(s) further certifies as follows:

- D. That this transfer of real property and any development thereon is in compliance with or exempt from 10 V.S.A. Chapter 151, Vermont's Land Use and Development law (Act 250), for the following reason:
2. This property is exempt from Act 250 because a. It is not one of 10 or more lots created by a person within a continuous period of five years and within five miles of the land being subdivided or partitioned or within the jurisdictional area of the District Environmental Commission in which the land being partitioned or subdivided is located.
- E. That this transfer does not result in a partition or subdivision of land.

3

4-6-12

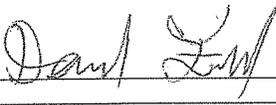
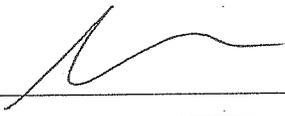
A

Withholding Certification

Buyer(s) certifies that Vermont income tax has been withheld from the purchase price and will be remitted to the Commissioner of Taxes with Form RW-171 within 30 days from the transfer.

Signatures:

We hereby swear and affirm that this return, including all certificates, is true, correct and complete to the best of our knowledge:

Seller #1  Buyer #1 

This section to be completed by City or Town Clerk:

Book Number: 1169 Page number: 65 Grand list year of: 2011
City/Town: Burlington Date of record: 4-4-12
Grand List value: 276,200.00 Parcel ID number: 044-3-044-000
Grand list category: 01 SPAN: 114-035-15038

Acknowledgement:

Return received (including certificate and Act 250 disclosure statement).

Signed:  Clerk Date: 4-6-12

Prepared By: (print or type) Pinto MacAskill PLLC Preparer's Signature: _____

Preparer's Address: 302 Mountain View Drive, Suite 300 Colchester VT 05446

Buyer's Representative: Lisa Gale Buyer's Rep Telephone: 802-876-7478

1169 065
WARRANTY DEED

no necessary info in on
next page to

NOW ALL PERSONS BY THESE PRESENTS that **David A. Fifield** of the City of Burlington, County of Chittenden and State of Vermont, Grantor, in consideration of ten dollars and other good and valuable consideration paid to my full satisfaction of, **Sam Gardner**, a single man, of Burlington, County of Chittenden, State of Vermont, Grantee, by these presents do freely GIVE, GRANT, SELL, CONVEY AND CONFIRM unto the said Grantee, **Sam Gardner**, solely, and his heirs and assigns forever, a certain parcel of land in the City of Burlington, County of Chittenden and State of Vermont, described as follows, viz:

Being all and the same lands and premises conveyed to David A. Fifield by Warranty Deed of Kathy A. Searles dated September 29, 2000 and recorded October 3, 2000 in Volume 660 at Page 441 of the Land Records of the City of Burlington and being more particularly described as follows:

“A lot of land with all buildings thereon situated on the westerly side of Intervale Avenue, the dwelling house thereon being known as No. 37-39 Intervale Avenue, formerly known as No. 41 Intervale Avenue, said lot having a frontage thereon of 35.5 feet, a south line of 85 feet, more or less, a west line of 42.2 feet and a north line of 107.8 feet which runs westerly from Intervale Avenue, north 47 30' (sic) west.

Along the north line of the herein conveyed premises there is included a driveway, to be used in common with the owners of the land adjoining to the north, said driveway being 8 feet wide, north and south, and running westerly from the west line of Intervale Avenue for a depth of 80 feet, said driveway being upon only the northeast portion of the herein conveyed premises the remainder thereof being upon the southeast portion of the land adjoining north. Said driveway is to remain open and unobstructed at all times for passage to and from the rear of both of said properties. Said land and premises are subject to a right of way over that portion of said common driveway which is upon the herein conveyed premises. Said premises are also subject to a right of way, to be used in common with owners of the property to the south hereof, over the southerly 3 feet of the herein conveyed premises for a depth of 70 feet from the west line of Intervale Avenue; and there is included a right of way over the northerly 5 feet of the land adjoining to the south hereof, for a depth of 70 feet from said street line; said two (2) strips of driveway making a common driveway 8 feet wide and 70 feet deep. The southwest corner of the herein conveyed premises is marked by a wooden fence post and the other three (3) corners of said premises are marked by iron pipes in the ground.”

Reference is made to the above-mentioned instruments, the records thereof, the references made therein and their respective records and references, all in further aid of this description.

I DO HAVE AND TO HOLD said granted premises, with all the privileges and appurtenances thereof, to the said Grantee, **Sam Gardner**, solely and his heirs and assigns, to their own use and behoof forever.

And I the said Grantor, for myself and my heirs, executors and administrators, do covenant with the said Grantee, and his heirs and assigns, that until the ensealing of these presents I am the sole owner of the

premises and have good right and title to convey the same in manner aforesaid, that they are FREE FROM EVERY ENCUMBRANCE except as aforesaid.

And we hereby engage to WARRANT AND DEFEND the same against all lawful claims whatever, except as aforesaid.

IN WITNESS WHEREOF, we hereunto set our hands and seals this 2 day of April 2012.

David A. Fifield

STATE OF VERMONT
COUNTY OF CHITTENDEN, SS

At Colchester this 2 day of April 2012, David A. Fifield, personally appeared and acknowledged this instrument, by him sealed and subscribed, to be his free act and deed.

Before me,

Lisa Gale Presy
Notary Public
Commission Expires February 10, 2015

@ Lisa Gale
CITY CLERK'S OFFICE
Received 4-4 2012 at 4:30 M
and recorded in Vol. 1167 on 4/4/12
of Burlington Land records.
Vermont Property Transfer Tax 32 V.S.A. Chap. 231
-ACKNOWLEDGEMENT-
Return, Certificate & Payment Received
Attest: Lynn Breisford
Lynn Breisford, Land Records Clerk

Following Pages supplied by the Clerk/Treasurer's Office.

Notes from the Clerk Treasurer Office re Gardner, 044-3-044-000:

April 2, 2012 Mr. Gardner bought dwelling.

Address of Record per PTTR, 37 Intervale Avenue. All correspondence sent there.

Customer never requested address be changed.

FY2013 sent July 9, 2012 tax bill returned by post office. C/T resends to Occupant at 37 Intervale Ave.

C/T sends three additional correspondences after each unpaid installment.

June 18, 2013 Warning Letter sent informing of upcoming delinquency (June 24) that customer says he did receive at 37 Intervale Ave, unlike other correspondence including tax bill. Letter details additional charges that will be applied after delinquency date. Clerk Treasurer Representative in office until July 5th, on vacation the next week.

June 25, penalties applied.

Mr. Gardner pays tax amount only on July 15, and sends attached letter.

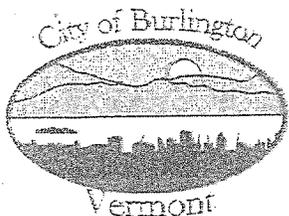
C/T calls Mr. Gardner leaving a detailed message; a week or so later the call returned. As a consequence of call, another fy2013 tax bill is sent along with verbal instructions to Mr. Gardner to send in writing change of address. Address changes are not done over telephone.

Summary:

The C/T followed standard operating procedures and took additional efforts to try to locate customer. This included general advertising in newspapers of taxes due, quarterly notice letters, information on City of Burlington web site and sending correspondence to "Occupant" at dwelling.

It is the tax payers responsibility to ensure the C/T has correct mailing address and to make changes in writing.





OFFICE OF THE CLERK/TREASURER

City of Burlington

City Hall, Room 26, 149 Church Street, Burlington, VT 05401

Voice (802) 865-7000

Fax (802) 865-7014

TTY (802) 865-7142

GARDNER SAM
37 INTERVALE AVE
BURLINGTON, VT., 05401

August 31, 2012

*****REMINDER*****

RE: Parcel ID: 044-3-044-000

Location: 37 INTERVALE AV

Dear Property Owner:

Our records show that the following amounts are outstanding for your Fiscal Year 2013 taxes. You may have mailed your payment late or forgotten to send it.

Taxes:	1,576.89
Interest:	78.85
Total:	<u>1,655.74</u>

This is a reminder that you may avoid further interest if your payment is received in the Clerk Treasurer Office by September 12, 2012 or postmarked by the US Post Office by September 12, 2012.

The amount listed above refers to your fy2013 taxes only. It does not include any amount owed from prior years, if applicable.

If you have any questions regarding your tax account, please call Jeff Herwood at 865-7018. Please reference your 10 digit property tax account number, name and telephone number.

If you have already mailed your payment, please call to confirm whether we have received it.

Sincerely,
Scott Schrader
Assistant Chief Administrative Officer

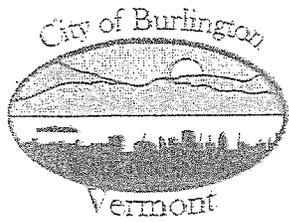
Detach and return with payment

Total Due: 1,655.74

Location: 37 INTERVALE AV

Parcel ID: 044-3-044-000

Name: GARDNER SAM



OFFICE OF THE CLERK/TREASURER

City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401

Voice (802) 865-7000

Fax (802) 865-7014

TTY (802) 865-7142

GARDNER SAM
37 INTERVALE AVE
BURLINGTON, VT., 05401

November 30, 2012

*****REMINDER*****

RE: Parcel ID#: 044-3-044-000

Location: 37 INTERVALE AV

Dear Property Owner:

Our records show that the following amounts are outstanding for your Fiscal Year 2013 taxes. You may have mailed your payment late or forgotten to send it.

Taxes:	3,153.78
Interest:	205.01
Total:	<u>3,358.79</u>

This is a reminder that you may avoid further interest if your payment is received in the Clerk Treasurer Office by December 12, 2012 or postmarked by the US Post Office by December 12, 2012.

The amount listed above refers to your fy2013 taxes only. It does not include any amount owed from prior years, if applicable.

If you have any questions regarding your tax account, please call Jeff Herwood at 865-7018. Please reference your 10 digit property tax account number, name and telephone number.

If you have already mailed your payment, please call to confirm whether we have received it.

Sincerely,
Paul R. Sisson
Interim Chief Administrative Officer

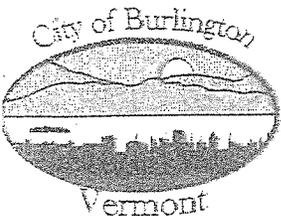
Detach and return with payment

Total Due: 3,358.79

Location: 37 INTERVALE AV

Parcel ID#:044-3-044-000

Name: GARDNER SAM



OFFICE OF THE CLERK/TREASURER

City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401

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Fax (802) 865-7014

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GARDNER SAM
37 INTERVALE AVE
BURLINGTON, VT, 05401

March 29, 2013

*****REMINDER*****

RE: Parcel#: 044-3-044-000

Location: 37 INTERVALE AV

Dear Property Owner:

Our records show that the following amounts are outstanding for your Fiscal Year 2013 taxes. You may have mailed your payment late or forgotten to send it.

Taxes:	4,730.67
Interest:	410.02
Total:	<u>5,140.69</u>

This is a reminder that you may avoid further interest if your payment is received in the Clerk Treasurer Office by April 12, 2013 or postmarked by the US Post Office by April 12, 2013.

The amount listed above refers to your fy2013 taxes only. It does not include any amount owed from prior years, if applicable.

If you have any questions regarding your tax account, please call Jeff Herwood at 865-7018. Please reference your 10 digit parcel number, name and telephone number.

If you have already mailed your payment and believe that you have received this notice in error, please call us to confirm that we have received it.

Sincerely,

Paul R. Sisson
Interim Chief Administrative Officer

Detach and return with payment

Total Due: 5,140.69

Location: 37 INTERVALE AV

Parcel#: 044-3-044-000

Name: GARDNER SAM

Sam

Hi Jeff Herwood:

I write with an enclosed check for my tax bill at 37 Intervale ave.

I don't have records of receiving a bill this year- except for this late notice. I understand it could have been an error on my part somehow, or a mailing error.

Either way I have enclosed a check and attempted to call this am. I hope it is sufficient based on the circumstances.

I would like to discuss on the phone though if not. (I realize you are out of town, so no rush),

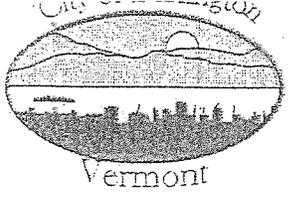
Thank you,

Samuel Gardner

402-324-3652

Thanks!

on next page of
evidence for this
abatement
Waring dated
June 18, 2013



OFFICE OF THE CLERK/TREASURER

City of Burlington

City Hall, Room 20, 149 Church Street, Burlington, VT 05401

Voice (802) 865-7000

Fax (802) 865-7014

TTY (802) 865-7142

GARDNER SAM
37 INTERVALE AVE
BURLINGTON, VT., 05401

June 18, 2013

*****WARNING*****

RE: Parcel ID#: 044-3-044-000

Location: 37 INTERVALE AV

Our records show that the following amounts are outstanding for your Fiscal Year 2013 taxes:

Taxes	6,307.56
Interest	567.72
Total	6,875.28

The final fourth installment for fiscal year 2013 was due on June 12, 2013 and you are receiving this letter because either we did not receive your payment or there is an amount due from a previous fiscal year 2013 installment or portion thereof. This is a reminder that you may avoid further interest and delinquent penalties if your payment is received in person at the Treasurers Office by no later than 4.30pm on Monday June 24 or postmarked by the US Post Office no later than Monday June 24, 2013. On Tuesday June 25 your account will become delinquent and will be placed on the delinquent tax warrant. You will be charged an 8% (eight percent) Delinquent Penalty on all outstanding fy2013 tax due and a \$1.00 Warrant fee. Furthermore, if the outstanding amount due described above includes the June 12th tax installment, an additional 4% (four percent) interest will be charged on that installment amount. The amount listed above refers to your fy2013 taxes only.

If you have any questions regarding your tax account, please call Jeff Herwood at 865-7018. Please reference your 10 digit property tax account number, name and telephone number.

If you have already mailed your payment but have still received this letter, please call the above number as soon as possible.

Sincerely,
Bob Rusten
Chief Administrative Officer

Detach and return with payment

Total Due : 6,875.28

Location: 37 INTERVALE AV

Parcel ID#: 044-3-044-000

Owner: GARDNER SAM

City of Burlington Tax Administration
Cash Receipts Report
Parcel 044-3-044-000, With Parcel Detail

Parcel	Year	Name	Date	Deposit	Check #	Receipt	Amount
044-3-044-000	2008	GARDNER SAM	08/06/07	121837.0	FIRSTAM		1,414.55
044-3-044-000	2008	GARDNER SAM	11/13/07	123180.0	1STAM		1,414.55
044-3-044-000	2008	GARDNER SAM	03/06/08	123102.0	FIRSTAM		1,414.55
044-3-044-000	2008	GARDNER SAM	05/06/08	123132.0	FIRSTAM		1,414.55
044-3-044-000	2009	GARDNER SAM	08/11/08	125840.0	074122	KMD	1,468.28
044-3-044-000	2009	GARDNER SAM	11/11/08	125872.0	FIRSTAM		1,468.28
044-3-044-000	2009	GARDNER SAM	03/06/09	125887.0	FIRSTAM		1,468.28
044-3-044-000	2009	GARDNER SAM	05/08/09	140421.0	FIRSTAM		1,468.28
044-3-044-000	2010	GARDNER SAM	08/06/09	79983.0	FIRSTAM		1,550.44
044-3-044-000	2010	GARDNER SAM	11/04/09	144986.0	FIRSTAM		1,550.44
044-3-044-000	2010	GARDNER SAM	03/04/10	142739.0	FIRSTAM		1,550.44
044-3-044-000	2010	GARDNER SAM	06/08/10	140390.0	FIRSTAM		1,550.44
044-3-044-000	2011	GARDNER SAM	08/06/10	133170.0	FIRSTAM		1,559.84
044-3-044-000	2011	GARDNER SAM	11/08/10	151955.0	FIRSTAM		1,559.84
044-3-044-000	2011	GARDNER SAM	03/03/11	151978.0	FIRSTAM		1,559.84
044-3-044-000	2011	GARDNER SAM	06/08/11	157575.0	FIRSTAM		1,559.84
044-3-044-000	2012	GARDNER, SAM	08/10/11	159331.0	FIRSTAM		1,568.88
044-3-044-000	2012	GARDNER, SAM	11/09/11	161962.0	FIRSTAM		1,568.88
044-3-044-000	2012	GARDNER, SAM	03/08/12	162465.0	FIRSTAM		1,568.88
044-3-044-000	2012	GARDNER, SAM	06/21/12	167285.0	225	KMD	1,568.88
044-3-044-000	2013	GARDNER, SAM	07/15/13	172600.0	1087	ALB	3,007.56
044-3-044-000	2013	GARDNER, SAM	07/15/13	172600.0	261	ALB	3,300.00
044-3-044-000	2012	GARDNER, SAM	08/05/13	172533.0	1088	LB	20.66
044-3-044-000	2013	GARDNER, SAM	08/05/13	172533.0	1088	LB	1,147.75
044-3-044-000	2014	GARDNER, SAM	08/05/13	172533.0	1088	LB	1,632.27

