



**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](http://www.burlingtonvt.gov/assessor)

Voice (802) 865-7114  
Fax (802) 865-7116

3/18/2014

University of Vermont  
Julie Barrett, Real Estate Manager, Campus Planning Services  
109 South Prospect St.  
Burlington, VT 05405

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: 054-3-002-210  
TYPE OF PROPERTY: 1-Family home  
LOCATION: 448 South Prospect Street  
APPELLANT'S REQUEST: Abate taxes due to fire. City Chief Building Inspector determined the structure "non-habitable".  
AMOUNT REQUESTED: \$6255.71  
COMMITTEE HEARING DATE: March 13, 2014  
FINDINGS OF FACT: Building was declared uninhabitable due to a fire on October 30, 2013.

AMOUNT RECOMMENDED FOR ABATEMENT: \$6255.71

COMMITTEE'S RECOMMENDATION: Grant abatement request

MOTION MADE: David Harnett made motion to abate requested amount, second by Chip Mason.  
Vince Brennan recused himself.

COMMITTEE'S REASONS: Manifestly unjust to levy taxes on a declared uninhabitable home due to fire. A proration abatement of taxes is typical and it follows historic practice.

Dear University of Vermont,

The Board of Tax Abatement will make a final decision on your request for tax abatement on **Monday, March 31, 2014**. The Board looks to the committee's recommendation and reasoning for guidance. 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](http://www.burlingtonvt.gov/CT/PropertyTax/Abatement)

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

Date of this Request: January 28, 2014

Name, Property Owner on Grand List: University of Vermont

Name, Applicant: Julie Barrett, Real Estate Manager, Campus Planning Services  
(Describe the relationship of applicant to listed owner if the applicant is not the listed owner)

New Owner, Purchase Date: n/a

Executor/Administrator of Estate: n/a

Mailing Address: 109 South Prospect Street

City, State, Zip code: Burlington, VT 05405

Applicant's Email and Phone #: Julie.Barrett@UVM.edu and 656-9360

Location of Property: 448 South Prospect Street

Parcel ID Number (000-0-000-000): 054-3-002-210 or,

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

Dollar amount you are requesting abated: \$ 6,255.71

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.

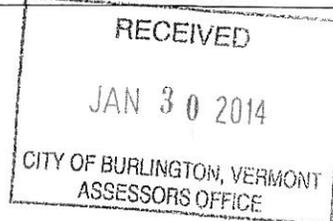
The building sustained extensive damage due to a fire on October 30, 2013 and the building was declared "non-habitable" by Ned Holt, city of Burlington. Due to the extent of the damage and the nature of the fire, UVM has decided to remove the building and add the land to our land bank for educational use which is exempt from taxes per 16 V.S.A. App. Section 1-15. The dollar amount we are requesting an abatement for is the pro-rated taxes from the date of the fire through the end of the current fiscal year.

Signature Julie A Barrett

Date 1/28/14

Space below is saved for Board notes:

Date received:





The  
UNIVERSITY  
of VERMONT

CAMPUS PLANNING SERVICES

January 28, 2014

Mr. John Vickery, Assessor  
City of Burlington  
City Hall  
149 Church Street  
Burlington, VT 05401

Re: 448 South Prospect Street, Burlington, VT

Dear John:

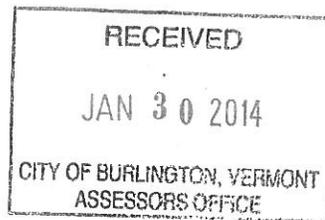
As a follow-up to my previous correspondence dated January 27, 2014, enclosed please find the completed Tax Abatement Request Form for the above referenced location. As you can imagine, due to the loss of a revered member of our community, this has been a very difficult tragedy for UVM. Furthermore, since the building was declared non-habitable by Ned Holt, we feel the best use going forward for this property is as a land bank for educational use.

In calculating the requested abatement amount, I simply pro-rated the current year taxes as of the date of the fire, October 30, 2013. I look forward to hearing back regarding when the Board of Tax Abatement will review this request.

If you have any questions in this regard, please contact me directly at 656-9360. Otherwise, thank you in advance.

Sincerely,

  
Julie Barrett  
Real Estate Manager



cc: Linda Seavey, Director, Campus Planning Services  
Stacey Miller, Director Residential Life

Encl.

NEW HOLT EMAIL 2<sup>nd</sup> page of this

Document

**Kenneth Nosek**

**From:** Julie Barrett <jabarret@uvm.edu>  
**Sent:** Thursday, February 06, 2014 3:00 PM  
**To:** knosek@burlingtonvt.gov  
**Cc:** Linda E. Seavey; John Vickery; Stacey Aileen Miller  
**Subject:** Fwd: Fwd: Fwd: 448 South Prospect Street

Kenneth:

Thank you for your telephone call earlier today regarding the Tax Abatement Request Form that I submitted for 448 South Prospect Street on January 28, 2014. Pursuant to our conversation today, I am forwarding the email from Ned Holt, Building Inspector for the City of Burlington, confirming the non-habitable status of the property. Ned inspected the property on January 22, 2014 with Luce Hillman from UVM's Physical Plant Department and Lani Ravin, the Associate Planner, Campus Planning Services, at UVM.

Should you have any other questions in this regard, please do not hesitate to contact me. Otherwise, I look forward to receiving notice regarding the Board of Tax Abatement hearing schedule to discuss this request.

Thank you for your assistance in this regard.

Sincerely,

Julie Barrett, Real Estate Manager, Campus Planning Services  
University of Vermont and State Agricultural College  
109 South Prospect Street  
Burlington, VT 05405  
(802) 656-9360  
(802) 656-8895, fax  
[Julie.Barrett@UVM.edu](mailto:Julie.Barrett@UVM.edu)

----- Original Message -----

**Subject:**Fwd: 448 South Prospect Street  
**Date:**Thu, 23 Jan 2014 06:28:47 -0500  
**From:**Luce Hillman <[luce.hillman@uvm.edu](mailto:luce.hillman@uvm.edu)>  
**Reply-To:**[luce.hillman@uvm.edu](mailto:luce.hillman@uvm.edu)  
**To:**Lani Ravin <[lani.ravin@uvm.edu](mailto:lani.ravin@uvm.edu)>  
**CC:**Linda Seavey <[Linda.Seavey@uvm.edu](mailto:Linda.Seavey@uvm.edu)>

----- Original Message -----

**Subject:**448 South Prospect Street  
**Date:**Wed, 22 Jan 2014 17:16:12 -0500  
**From:**Ned Holt <[NHolt@burlingtonvt.gov](mailto:NHolt@burlingtonvt.gov)>  
**To:**'[luce.hillman@uvm.edu](mailto:luce.hillman@uvm.edu)' <[luce.hillman@uvm.edu](mailto:luce.hillman@uvm.edu)>  
**CC:**Mary O'Neil <[MCOneil@burlingtonvt.gov](mailto:MCOneil@burlingtonvt.gov)>, Scott Gustin <[SGustin@burlingtonvt.gov](mailto:SGustin@burlingtonvt.gov)>, Ken Lerner <[KLerner@burlingtonvt.gov](mailto:KLerner@burlingtonvt.gov)>

Luce,

This comes to you as a follow-up to our visit this AM concerning the above mentioned subject property and the removal of it under the Zoning Laws section 9.2.10 B. In view of this your request to this department was to provide testimony that this building is non-habitable. Please accept this email correspondence as the testimony to that fact:

*To whom this may concern;*

*The existing state of this structure located at 448 South Prospect Street as a result of the October 30-31, 2013 fire that includes and not limited to; the structures integrity being compromised by the intense heat of fire, no heat, no electricity or running water supports this building as being non-habitable without exception. No occupancy in any part thereof shall exist until all zoning and life safety codes & standards governed in the City of Burlington have been met by way of permits and final approvals.*

*Ned H. Holt, Building Inspector City of Burlington.*

My direction moving forward would be to contact the Zoning Department (*copied*) and start the zoning permitting process to remove this structure AND, secure the construction permits required from this office to remove the structure once you have the zoning permit in hand.

Should you have any questions concerning the above information please contact this office directly.

Sincerely,

Ned H Holt, Building Inspector  
City of Burlington DPW/ISD  
545 Pine Street  
Burlington, VT 05401

- F- Direct 802-865-7559
- F- Customer Service 802-863-9094
- F- 802-863-0466
- E- [NHolt@burlingtonvt.gov](mailto:NHolt@burlingtonvt.gov)
- [www.burlingtonvt.gov/dpw](http://www.burlingtonvt.gov/dpw)

“We cannot direct the wind, but we can adjust our sails” unknown

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**EXTERIOR INFORMATION**

Type:	
Sq Ft:	
(Liv) Units:	Total:
Foundation:	
Frame:	
Prime Wall:	
Sec Wall:	
Roof Cover:	
Color:	
View / Descri:	

**BATH FEATURES**

Full Bath:	Rating:
A Bath:	Rating:
3/4 Bath:	Rating:
A 3QBth:	Rating:
1/2 Bath:	Rating:
A HBth:	Rating:
Other Fix:	Rating:

**OTHER FEATURES**

Kits:	Rating:
A Kits:	Rating:
Fpl:	Rating:
WSFlue:	Rating:

**CONDO INFORMATION**

Location:	
Total Units:	
Floor:	
% Own:	
Name:	

**DEPRECIATION**

Avg H/F/L:	
Prim Int Wall:	
Sec Int Wall:	
Partition:	
Prim Floors:	
Sec Floors:	
Bsmnt Flr:	
Bsmnt Gar:	
Electric:	
Insulation:	
Int vs Ext:	
Heat Fuel:	
Heat Type:	
# Heat Sys:	
% Heated:	
Solar HW:	
% Com Wall:	

**COMMENTS**

CURRENTLY RENTED - 2004. TO UVM RELATED TENANTS.

**RESIDENTIAL GRID**

1st Res Grid:	Desc:	# Units:
Level:	FY LR DR D K FR RR BR FB HB L O	
Other:		
Upper:		
Lvl 2:		
Lvl 1:		
Lower:		
Totals:	RMs:	BRs:
	Baths:	HB:

**GENERAL INFORMATION**

Year Blt:	Eff Yr Blt:
All LUC:	All %:
Jurisdct:	Fact:0
Const Mod:	
Lump Sum Adj:	

**REMODELING**

Exterior:	
Interior:	
Additions:	
Kitchen:	
Baths:	
Plumbing:	
Electric:	
Heating:	
General:	

**RES BREAKDOWN**

No Unit:	RMS	BRS	FL
Totals			

**SKETCH**



**SUB AREA**

Code	Description	Area - SQ	Rate - AV	Undepr Value	Sub Area	% Usbl	Descrip	% Type	Qu	Ten

**SUB AREA DETAIL**

Net Sketched Area:	0
Size Ad:	2028
Gross Area:	3327
FinArea:	2028

**COMPARABLE SALES**

Rate	Parcel ID	Typ	Date	Sale Price

**WIA/S/ISO:**

AvRate:	Ind.Val
Juris. Factor:	Val/Su Fin:85.15779092
Special Features:	Val/Su Net:
Final Total:	172700
Val/Su SzAdj:	85.15779092

**CALC SUMMARY**

Basic \$ / SQ:	67.00
Size Adj.:	1.09309661
Const Adj.:	1.00139987
Adj \$ / SQ:	73.340
Other Features:	14000
Grade Factor:	1.15
Neighborhood Int:	1.20000005
LUC Factor:	1.00
Adj Total:	246708
Depreciation:	74012
Depreciated Total:	172695

**SPEC FEATURES/YARD ITEMS**

Code	Description	A	Y/S	Qty	Size/Dim	Qual	Con	Year	Unit Price	DIS	Dep	LUC	Fact	NB Fa	Appr Value	Juris. Value

**PARCEL ID**

Parcel ID:	054-3-002-210
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**IMAGE**



**AssessPro Patriot Properties, Inc**

Code	Description	Area - SQ	Rate - AV	Undepr Value

More: IN

Total Yard Items: Total Special Features: Total:

## Kenneth Nosek

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**From:** Julie Barrett <jabarret@uvm.edu>  
**Sent:** Thursday, March 06, 2014 12:50 PM  
**To:** John Vickery; 'Julie.Barrett@uvm.edu'; Kenneth Nosek  
**Subject:** Re: 448 South Prospect Street

John:

My cell phone # is 339-222-2656. That will be the best place to reach me if they have questions. Thanks again.

Julie Barrett, Real Estate Manager, Campus Planning Services  
University of Vermont and State Agricultural College  
109 South Prospect Street  
Burlington, VT 05405  
(802) 656-9360  
(802) 656-8895, fax  
[Julie.Barrett@UVM.edu](mailto:Julie.Barrett@UVM.edu)

On 3/6/2014 12:08 PM, John Vickery wrote:

JB,

Yes this is the best approach. I will have your phone number available in the event the committee has a few questions. Likely, they will address your request 2<sup>nd</sup> so it will be closer to 6 pm.

JV

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**From:** Julie Barrett [<mailto:jabarret@uvm.edu>]  
**Sent:** Thursday, March 06, 2014 11:51 AM  
**To:** John Vickery; 'Julie.Barrett@uvm.edu'; Kenneth Nosek  
**Subject:** Re: 448 South Prospect Street

John:

Thanks for responding. Why don't we do this. I feel like I am the best qualified to represent UVM but am out of town on business. But, I can be available to participate in a telephone conference on an as need be basis if you like. Do you think this would work for the Sub-Committee? If so, I can be on standby at 5:30 to answer any questions, etc. Let me know if you think this is a reasonable approach. And thank you again for your help!

Julie Barrett, Real Estate Manager, Campus Planning Services  
University of Vermont and State Agricultural College  
109 South Prospect Street  
Burlington, VT 05405  
(802) 656-9360  
(802) 656-8895, fax  
[Julie.Barrett@UVM.edu](mailto:Julie.Barrett@UVM.edu)

On 3/6/2014 10:49 AM, John Vickery wrote:

Hi Julie,

Attendance at the sub-committee of the Board of Tax Abatement is not required. It does help with questions the committee may ask. You can have someone at the meeting or we can phone in.

The Board of Tax Abatement makes the final decision on these matters but seeks the advisement of the sub-committee.

Your abatement request seems reasonable to me. The BTA has granted abatements in the past for uninhabitable homes due to fire and flood damage. I am not aware of any time when the BTA did not grant an abatement for this type of issue. It appears to be a manifestly unjust issue.

*John Vickery, City Assessor*

149 Church Street – Room 17  
Burlington, VT 05401  
P: 802.865.7112

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**From:** Julie Barrett [<mailto:Jabarret@uvm.edu>]  
**Sent:** Wednesday, March 05, 2014 1:01 PM  
**To:** John Vickery; Kenneth Nosek  
**Subject:** 448 South Prospect Street

John and Kenneth:

I am writing in follow-up to my tel call with John before I left for holiday as well as Kenneth's voice mail from I believe yesterday. It sounds as if the hearing has been rescheduled for March 13, 2014 at 5:30 pm. I know you both said you do not believe it is necessary for UVM to attend and that you feel reasonably confident that our appeal is strong. I actually am out of town on the 13th so I could not be available anyways. I could try to have someone else attend in my absence if necessary. I am a bit concerned about jeopardizing UVM's position if no one is there to represent the University, though it does sound like our reason for the abatement request is not unusual and there is precedent from past requests to approve. Let me know. Thank you!

--

Julie Barrett  
Real Estate Manager, Campus Planning Services  
University of Vermont and State Agricultural College  
109 South Prospect Street  
Burlington, VT 05405  
(802) 656-9360  
(802) 656-8895, fax