



2015

**ANNUAL TAXPAYER
ADVOCATE REPORT**

Calendar Year 2014 Activity

January 15, 2015



Vermont Department of Taxes
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Agency of Administration

January 15, 2015

*To The Honorable Members of:
House Committee on Ways and Means
Senate Committee on Finance*

In accordance with Title 32 V.S.A. §3205(c), I submit the Vermont Taxpayer Advocate's Annual Report for activity in calendar year 2014. The Vermont Taxpayer Advocate Annual Report is required to identify problems encountered by taxpayers interacting with the Vermont Department of Taxes as well as recommend administrative and legislative actions to resolve those problems. The report shall also identify problems that affect an entire class of taxpayer or specific industry and present solutions.

While the number of cases reviewed by the Taxpayer Advocate decreased in calendar 2014, the cases reported were more complex. Personal income tax issues comprised 28% of case intake and reflected increased compliance and collection activity. The property tax adjustment program continues to be a significant percentage of case intake.

Due to the nature and complexity of Vermont tax laws, it is understandable why the Department continues to receive a high volume of questions and concerns from taxpayers. Just by law of averages and nature of the statutory mandates the Department administers, not all taxpayers will be happy with the Department. Even so, identifying issues and concerns does not imply failures, but instead prompts the Department to be remain mindful of the public's concerns.

Respectfully submitted,

gloria Hobson

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DESCRIPTION OF VERMONT TAXPAYER ADVOCATE

The Vermont Commissioner of Taxes created the Taxpayer Advocate in 2001. The original duties included intake and resolution of taxpayer issues, outreach to tax practitioners, speaking at tax seminars and workshops, participating in or writing technical bulletins and other educational materials, preparing responses for correspondence referred to the Department by the Governor's Office, and promotion of electronic filing.

In 2011, the Legislature enacted 32 V.S.A Section 3205, which section was last amended in 2012. The Vermont Department of Taxes is required to maintain a Taxpayer Advocate position, which duties include:

1. Identifying subject areas where taxpayers have difficulties interacting with the Department of Taxes;
2. Identifying classes of taxpayers or specific business sectors who have common problems related to the Department of Taxes;
3. Proposing solutions, including administrative changes to practices and procedures of the Department of Taxes;
4. Recommending legislative action as may be appropriate to resolve problems encountered by taxpayers;
5. Educating taxpayers concerning their rights and responsibilities under Vermont's tax laws;
6. Educating tax professionals concerning the Department of Taxes' regulations and interpretations by issuing bulletins and other written materials; and
7. Assisting individual taxpayers in resolving disputes with the Department of Taxes.

The legislation serves to codify the longstanding role and functions performed by the Taxpayer Advocate and highlights the Taxpayer Advocate's role and functions to improve taxpayer services.

The legislation also requires the Taxpayer Advocate to report annually to the House Committee on Ways and Means and the Senate Committee on Finance. The Legislature prescribed the following information for the report:

- Actions taken by the Taxpayer Advocate to improve taxpayer services and responsiveness of the Department of Taxes
- Identification of problems encountered by taxpayers in interacting with the Department of Taxes, including specific recommendations for administrative and legislative actions to resolve the identified problems
- Identification of any problems that span an entire class of taxpayer or specific industry, proposing class or industry-wide solutions.

Previous reports have included information related to Taxpayer Advocate participation in outreach. Inasmuch as the Department now has a separate unit providing such, outreach details are not provided in this report.

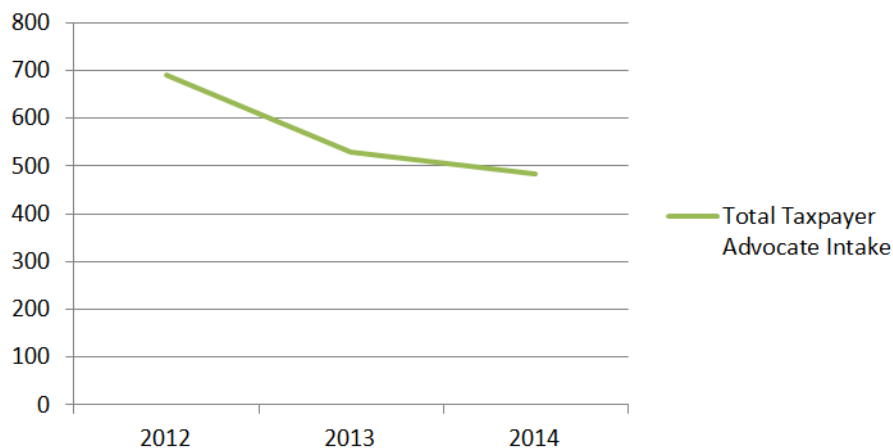
SUMMARY OF 2014 TAXPAYER ADVOCATE INTAKE

(as of 12/30/2014)

| TOTAL TAXPAYER ADVOCATE INTAKE | | | | | | |
|---------------------------------------|------|------------|------|------------|------|------------|
| [by calendar year] | | | | | | |
| Description | Year | Number | Year | Number | Year | Number |
| General Intake | 2014 | 460 | 2013 | 493 | 2012 | 634 |
| Extraordinary Relief Intake | | 21 | | 35 | | 56 |
| Hardship Waiver | | 2 | | 0 | | 0 |
| TOTAL | | 483 | | 528 | | 690 |

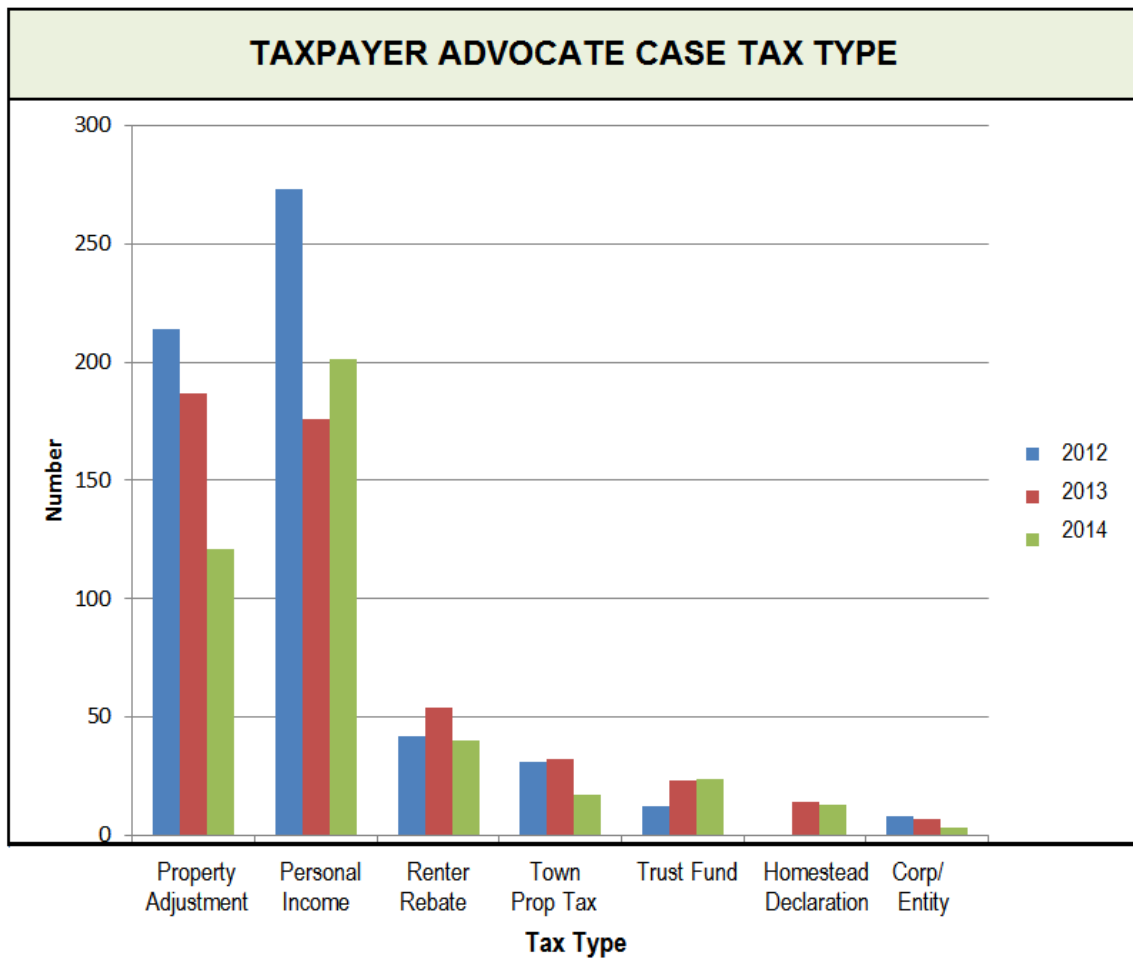
| TAXPAYER ADVOCATE CASE SOURCE | | | | | | | | | |
|---|------|-------------|------------|-------------|------------|-------------|------------|-----|-----|
| [by calendar year] | | | | | | | | | |
| Description | Year | # | Year | # | Year | # | | | |
| Taxpayer Advocate Direct Contact | 2014 | | 2013 | | 2012 | | | | |
| Telephone | | | | | | | 259 | 301 | 304 |
| Email | | | | | | | 161 | 154 | 196 |
| Mail | | | | | | | 42 | 24 | 62 |
| Walk-in | | | | | | | 7 | 2 | 1 |
| | | 469 | | 481 | | 563 | | | |
| Referred to Taxpayer Advocate by Commissioner of Taxes, Governor's Office, State Legislators, VT Congressional Representatives | | 8 | | 12 | | 60 | | | |
| Referred to Taxpayer Advocate by outside agency – IRS, Community Action, AG Consumer Protection Hardship Waiver | | 2 | | 0 | | 6 | | | |
| Department Referrals | | 4 | | 0 | | 5 | | | |
| Total Intake | | 2014 | 483 | 2013 | 493 | 2012 | 634 | | |

Total Taxpayer Advocate Intake



| TAXPAYER ADVOCATE CASE TAX TYPE [by calendar year] | | | | | | | | | |
|---|------|-----|---------|------|-----|---------|------|-----|---------|
| Description | Year | # | % Cases | Year | # | % Cases | Year | # | % Cases |
| Property Tax Adjustment Claim | 2014 | 121 | 28% | 2013 | 187 | 38% | 2012 | 121 | 29% |
| Personal Income | | 203 | 48% | | 176 | 36% | | 201 | 47% |
| Renter Rebate | | 44 | 10% | | 54 | 11% | | 40 | 10% |
| Municipal Property Taxes, Current Use, Land Gains | | 19 | 4% | | 32 | 6% | | 17 | 4% |
| Trust Taxes [Sales/Use; Meals/Rooms; Withholding] | | 24 | 6% | | 23 | 5% | | 24 | 6% |
| Homestead Declaration | | 14 | 3% | | 14 | 3% | | 13 | 3% |
| Corporate/Entity | | 3 | 1% | | 7 | 1% | | 3 | 1% |

NOTE: The number of tax type cases will not be the same as the number of case intake as some taxpayers had multiple tax type issues.



TAXPAYER ADVOCATE CASE ISSUE

[by calendar year]

| Description | Year | # | % Cases | Year | # | % Cases | Year | # | % Cases |
|---|------|-----|------------|------|-----|------------|------|-----|------------|
| General Information | 2014 | 146 | 30% | 2013 | 140 | 21% | 2012 | 146 | 19.5% |
| Status | | 49 | 10% | | 176 | 25% | | 273 | 36% |
| Adjustment Notice Explanation | | 27 | 5.5% | | 35 | 5% | | 29 | 4% |
| Property Tax Adjustment Claim; Renter Rebate Late file; Denial | | 165 | 34% | | 241 | 36% | | 161 | 21% |
| Collection Action; Offsets; Action; and Judicial Proceedings | | 21 | 4% | | 28 | 4% | | 75 | 10% |
| Abatements | | 2 | .5% | | 8 | 1% | | 9 | 1% |
| Homestead Declaration Late File Fee | | 13 | 3% | | 8 | 1% | | 1 | .5% |
| Audits, Assessments and Estimated Tax Liability | | 62 | 13% | | 45 | 7% | | 62 | 8% |

NOTE: *The number of case issues will not be the same as the number of case intake as some taxpayers had multiple issues.*

TAXPAYER ADVOCATE INTAKE DETAILS

POPULATION

The Department interacts with over 500,000 members of the public through return filings, letters, email, and audits. In addition, the Department fielded in excess of 160,000 telephone calls in calendar year 2014. Some difficult interactions are inevitable and a complete elimination of issues will never occur. However, issues need to be acknowledged.

During the calendar year 2014 the Taxpayer Advocate handled 483 individual contacts. Taxpayer difficulties reported through those contact, highlighted in this report, were selected due to the number of taxpayers affected, number of taxpayer reports that suggest a potential trend, and/or the severity of the difficulty reported by taxpayer.

ISSUES AND NEXT STEPS/RESOLUTIONS

#1 Issue: Reports from taxpayers of discourteous treatment by department employees.

Next Steps/Resolution: Most of our staff are now utilizing a telephone system that allows review of recorded calls for any complaints received within 90 days of the interaction. When the situation warrants such, training and mentoring is provided. Additionally, in May of 2015 the telephone platform will be upgraded, offering operational enhancements.

#2 Issue: Taxpayers do not feel they receive clear explanation of the action taken by the Department or action required of them by receipt of computer generated letters.

Next Steps/Resolution: The Department implemented a new tax system December 8, 2014 that provides greater ability to customize correspondence. While it will take four years to complete implementation of all tax types, improved correspondence is already in place in several areas.

#3 Issue: Taxpayers under audit do not feel they receive clear explanations of the process or results of the audit.

Next Steps/Resolution: Plans are underway to create a formal audit process plan. The process will identify audit goals, areas needing improvement, and will strive towards creating a standardized audit process.

#4 Issue: Taxpayers continue to have issues with estimated income tax assessments that they fail to appeal within the 60-day period provided, which results in the liability becoming fixed. While the Department will review subsequent information, including new returns, provided by the taxpayer, receipt of such does not necessarily change the estimated assessment. If the assessment is based on a change to the return, it is possible that the prohibition would extend to an amended return. See 32 VSA §5887.

Next Steps/Resolution: The new tax system being implemented will work towards changing the process which has historically resulted in problematic estimated income tax assessments. In addition, the new system will provide other opportunities to encourage voluntary compliance that were not previously available, thereby reducing the need for estimating taxes due. The Department also plans to increase the

notification information provided and stressing the importance of appealing the assessment in a timely manner.

#5 Issue: Assessment of late filing penalty on homestead declarations filed between April 16 and October 15.

Next Steps/Resolution: Refer to Legislative Recommendations section detailed below.

#6 Issue: Navigation of the telephone system menu to select the option to speak to an examiner.

Next Steps/Resolution: Review and revise menu options for the telephone system to provide taxpayers with clear instructions on how to use the system, with emphasis on the option to connect to a queue to reach an examiner or leave a message.

TAYPAYER ADVOCATE RECOMMENDATIONS

PROCEDURAL/SYSTEMIC SITUATIONS

For 2014, the Taxpayer Advocate held procedural recommendations in abeyance as the Department devoted significant resources in the preparation for a new computer system. The system went live on December 8, 2014.

The new system is allowing the Department to implement two important 2013 recommendations (as each tax type is rolled into the new system):

- Elimination use of Social Security and Federal ID number on letters generated by the Department;
- Cease use of Federal Employer Identification Number as Vermont business account number.

Among other things, the new system also vastly improved the Department's ability to issue more detailed information, which will in turn improve overall communication included in our correspondence.

Implementation of the other phases in the new system will continue to provide additional functionality and it is anticipated other recommendations from 2012 and 2013 may become achievable.

2015 LEGISLATIVE RECOMMENDATIONS

Examples within the recommendations are generalized and aggregated and represent issues brought to the Taxpayer Advocate to assure compliance with confidentiality provisions 32 V.S.A. §3201 and IRC §6103.

| Class of Taxpayer | Industry | Recommendation #1 (Statutory Change) |
|--|---|--|
| Homeowners | Attorneys, Financial Institutions Realtors | Clarify when property tax adjustment shall be allocated upon sale of the homestead |
| Discussion | | |
| <p>Current law regarding property tax adjustments and the sales of homesteads reads: In case of sale or transfer of a residence, any property tax adjustment amounts related to that residence shall be allocated to the seller at closing unless the parties otherwise agree. 32 VSA §6063(b)</p> <p>This section infers that a seller received a property tax adjustment that was applied to the residence. The buyer receives the benefit of the adjustment for his or her portion of the taxable year and the law treats the property tax adjustment as if the seller paid those property taxes.</p> <p>In some instances, none or a portion of the property tax adjustment claim is applied to the property taxes. The offset program may use a property tax adjustment to pay a homeowner's unpaid Vermont tax liability. See 32 VSA §6064. In such cases, only the homeowner receives notification of the amount of adjustment directed to the unpaid Vermont tax liability and the property tax adjustment amount.</p> | | |

The wording in 32 VSA §6063(b) defines allocation to be appropriate upon “any property tax adjustment amounts related to that residence.” Reading this phrase literally, if the seller received a property tax adjustment, allocation of the amount can be done regardless of whether the full adjustment applied to the property taxes. This wording does not direct buyer, seller, attorneys or other real estate closing officials to verify beyond the fact that the seller received an adjustment.

Situations have arisen where the seller asserts allocation from the buyer on the full amount of the adjustment even though all or a portion went to the seller’s unpaid State tax liability. This results in the buyer paying an amount to the seller and then having to pay the amount to the town for property taxes.

The buyer’s only recourse is legal action against the seller is common law such as unjust enrichment to the buyer since the current language of the law does not require the property tax adjustment to have been applied to the property tax bill. In cases where the property tax adjustment has not yet been issued and/or there is an offset for tax liability, holding the claimed property tax adjustment amount in an escrow account will provide the buyer with assurance that the amount being allocated is correct.

See 32 V.S.A. §3260 for similar situation that requires the buyer of a business to establish an escrow to cover past or potential tax obligations of the seller.

Statutory Recommended Changes

Amend 32 VSA §6063(b) to read:

In case of sale or transfer of a residence, any property tax adjustment amounts related to that residence and applied to the property taxes of that residence shall be allocated to the seller at closing unless the parties otherwise agree. In instances where the amount of the property tax adjustment on the seller’s property cannot be verified, the buyer shall place the property tax adjustment allocation amount in escrow until the property tax adjustment is verified unless the parties otherwise agree.

| Class of Taxpayer | Industry | Recommendation #2 (Statutory Change) |
|-------------------|-------------------------------|---|
| All | Attorneys, Department, Courts | Allow taxpayers voluntarily to waive statute of limitations for all tax types |

Discussion

The Sales and Use tax law allows a consensual extension of the statute of limitations; §32 VSA §9815(c) states:

When, before the expiration of the period prescribed herein for the assessment of an additional tax, **a taxpayer has consented in writing that the period be extended the amount** [emphasis added] of the additional tax due may be determined at any time within the extended period. The period so extended may be further extended by subsequent consents in writing made before the expiration of the extended period. If a taxpayer has consented in writing to the extension of the period for assessment, the period for filing an application for credit or refund pursuant to section 9781 of this title shall not expire prior to six months after the expiration of the period within which an assessment may be made pursuant to the consent to extend the time for assessment of additional tax.

A similar ability to allow consensual extension of statute of limitations would be beneficial to the Department, the taxpayers, and our court system.

The issue arose when the Department served a taxpayer with a court summons for a judgment on a bill other than sales and use tax as the payment amounts would not pay off the bill within the statute of limitations. Even though the taxpayer was in a payment agreement and current on payments, the only way to retain the bill was to sue the taxpayer in court for a legal judgment.

The court action presents financial harm to the taxpayer by making the tax debt a public court record and has a tacit implication that the taxpayer made no effort to meet the tax obligation. The taxpayer may incur legal fees to respond to the Department’s action. Court action requires additional expenses for the Department to collect a tax

debt such as court costs and fees for service. Court action also burdens the court system with these collection judgment cases.

A voluntary extension of the statute of limitations aids in auditing taxpayers. When timing is such that a tax period will be lost to statute of limitations, a voluntary extension can increase the accuracy of the audit through review of actual records rather than sampling.

The option to allow the taxpayer voluntarily extend the statute of limitations is not an exclusive option. If the taxpayer refused to voluntarily extend the statute of limitations, the Department still has the ability to use other collection methods or seek court judgment.

The benefits for the option to allow taxpayers to voluntarily extend the statute of limitations for taxes other than sales and use tax are:

1. Protects taxpayers' financial record
2. Protects state revenues for all taxes administered by the Department
3. Increases the quality of an audit when there is timing issues
4. Reduces expenses for the Department, Taxpayer and Courts
5. Reduces the burden on the court system

Statutory Recommended changes

Enact legislation in 32 V.S.A. Chapter 103, creating a new section §3203a , which would read:
When, before the expiration of the statute of limitation prescribed under this title for taxes administered by the Vermont Department of Taxes for the assessment of additional tax or collection of a tax debt, a taxpayer consents in writing that the period be extended to a reasonable time, and the amount of additional tax may be determined at any time within the extended period or collection of tax debt may be collect at any time within the extended period. The extended period may be further extended by subsequent consents made in writing if made before the expiration of the original extended period. If a taxpayer consents in writing to the extension of the period for assessment or collection, the period to file an application for credit or refund pursuant to provisions in Chapter 151, Chapter 190, Chapter 225, and Chapter 233 of this title shall be six months from the expiration of the extended period under which an assessment of tax was made or a tax debt collected.

The following recommendation was included in 2013 Taxpayer Advocate Annual Report but not acted upon. Had the statutory change been enacted, 13 issues handled by the Taxpayer Advocate would not have existed. As such, the recommendation is being presented again.

| Class of Taxpayer | Industry | Recommendation #3 Statutory Change |
|--|-----------------|--|
| Homeowners filing after April 15 | Municipalities | Modify late filing penalties for Homestead Declarations filed after April 15 but before October 15 deadline. |
| Discussion | | |
| <p>The law considers Homestead Declarations filed by April 15 as timely filed.</p> <p>The law also establishes a period between April 16 and October 15 where a Homestead Declaration can be filed but is designated as late filed. Any Homestead Declaration filed after April 15 is late and a late filing penalty applies under 32 V.S.A. §5410. This section allows municipalities the option to assess, bill and collect a late filing penalty at 3% or 8% of the education property tax. Any appeal by the homeowners of the penalty is to the municipality.</p> <p>Under 32 V.S.A. §5410 (g), a property incorrectly declared or undeclared as a homestead receives a penalty equal to 8% of the education property tax rate when the homestead education property tax rate is lower than the non- residential rate. The 3% penalty rate applies when a property incorrectly declared s a</p> | | |

homestead in a municipality with a lower non-residential rate. It appears the goal was to prevent declaration of or failure to declare homesteads to receive a lower education property tax rate.

During the statutory "late but accepted" period between April 15 and October 15 created in 32 V.S.A. §5410(i), a Homestead Declaration filing changes the classification to homestead on the grand list and the property is taxed at the homestead education property tax rate. A Homestead Declaration filed October 16 and thereafter does not change the classification to homestead on the grand list and the property is taxed at the higher education property tax rate. However, the same late filing penalty in 32 V.S.A. §5410(g) apply.

Late filing penalty on Homestead Declarations filed between April 16 and October 15 come as a surprise to the homeowner who believes he or she filed within a sanctioned filing period. Many homeowners are on extension for their income tax return and wait until the extended filing to reduce preparer time expenses. Lower nonresidential education property tax rates now exist in 43% of municipalities so more homeowners are billed at the 8% penalty rate. For 2014, 5,521 homeowners filed the declaration in the late period. Using the \$1.5899 median homestead education property tax rate¹ where it is more than the non-residential rate on the \$193,300 median price for homes in Vermont², the homeowner filing a declaration between April 16 and October 15 incurs a \$246.00 penalty at the 8% rate.

Statutory Recommended Change

Amend 32 V.S.A. §§5410(g) to apply a flat rate late filing penalty for Homestead Declarations filed between April 16 and October 15 and correct filing date by creating a new subsection (1), with the current language becoming new subsection (2).

g) (1) For an owner filing a new or corrected declaration, or rescinding an erroneous declaration, between April 16 and October 15, the municipality shall issue a corrected tax bill that may, as determined by the governing body of the municipality, include a penalty up to \$50.

(2) If the property identified in a declaration under subsection (b) of this section is not the taxpayer's homestead, or if the owner of a homestead fails to declare a homestead as required under this section, the Commissioner shall notify the municipality, and the municipality shall issue a corrected tax bill that may, as determined by the governing body of the municipality, include a penalty of up to three percent of the education tax on the property. However, if the property incorrectly declared as a homestead is located in a municipality that has a lower homestead tax rate than the nonresidential tax rate, or if an undeclared homestead is located in a municipality that has a lower nonresidential tax rate than the homestead tax rate, then the governing body of the municipality may include a penalty of up to eight percent of the education tax liability on the property. If the Commissioner determines that the declaration or failure to declare was with fraudulent intent, then the municipality shall assess the taxpayer a penalty in an amount equal to 100 percent of the education tax on the property; plus any interest and late-payment fee or commission which may be due. Any penalty imposed under this section and any additional property tax interest and late-payment fee or commission shall be assessed and collected by the municipality in the same manner as a property tax under chapter 133 of this title. Notwithstanding section 4772 of this title, issuance of a corrected bill issued under this section does not extend the time for payment of the original bill, nor relieve the taxpayer of any interest or penalties associated with the original bill. If the corrected bill is less than the original bill, and there are also no unpaid current year taxes, interest or penalties and no past year delinquent taxes or penalties and interest charges, any overpayment shall be reflected on the corrected tax bill and refunded to the taxpayer.

¹ FY2014 Education Property Tax Rates <http://www.state.vt.us/tax/pdf.word.excel/pvr/FY15%20Education%20Tax%20Rates.pdf>

² Vermont Housing Data <http://www.housingdata.org/profile/resultsMain.php>

TAXPAYER CLASS OR INDUSTRY AFFECTED BY DEPARTMENT ACTIONS³

| Class or Industry | Issue | Recommendation |
|---|--|---|
| Machinery & Equipment Dealer Industry | Difficulty determining exempt and taxable sales when farmers, homeowners and landscaping/golf course customers buy items | Issue comprehensive written guidelines |
| Gardening, Greenhouse, Florist Industry | Difficulty determining exempt and taxable sales when farmers, homeowners and landscaping/golf course customers buy items | Issue comprehensive written guidelines |
| Concrete, Excavation Industry | Difficulty determining exempt and taxable sales of property and services | Issue comprehensive written guidelines |
| General Contractor [for real property] Industry | Difficulty determining exempt and taxable sales of property and services when both contract and retail sales occur | Issue comprehensive written guidelines |
| Deli, Bake Shops, Catering Industry | 1] Difficulty determining exempt and taxable meals when there are onsite dining and take-out sales 2] Difficulty determining whether a purchaser is exempt from meals and rooms tax – especially exempt organization and government | Issue comprehensive written guidelines |
| All Industries | Sales or Use tax due on purchase of supplies, tools, fixed assets and computers/software | Continued education campaign and issue comprehensive written guidelines |

³ Source: Compilation of 2014 audit results and issues

EXTRAORDINARY RELIEF

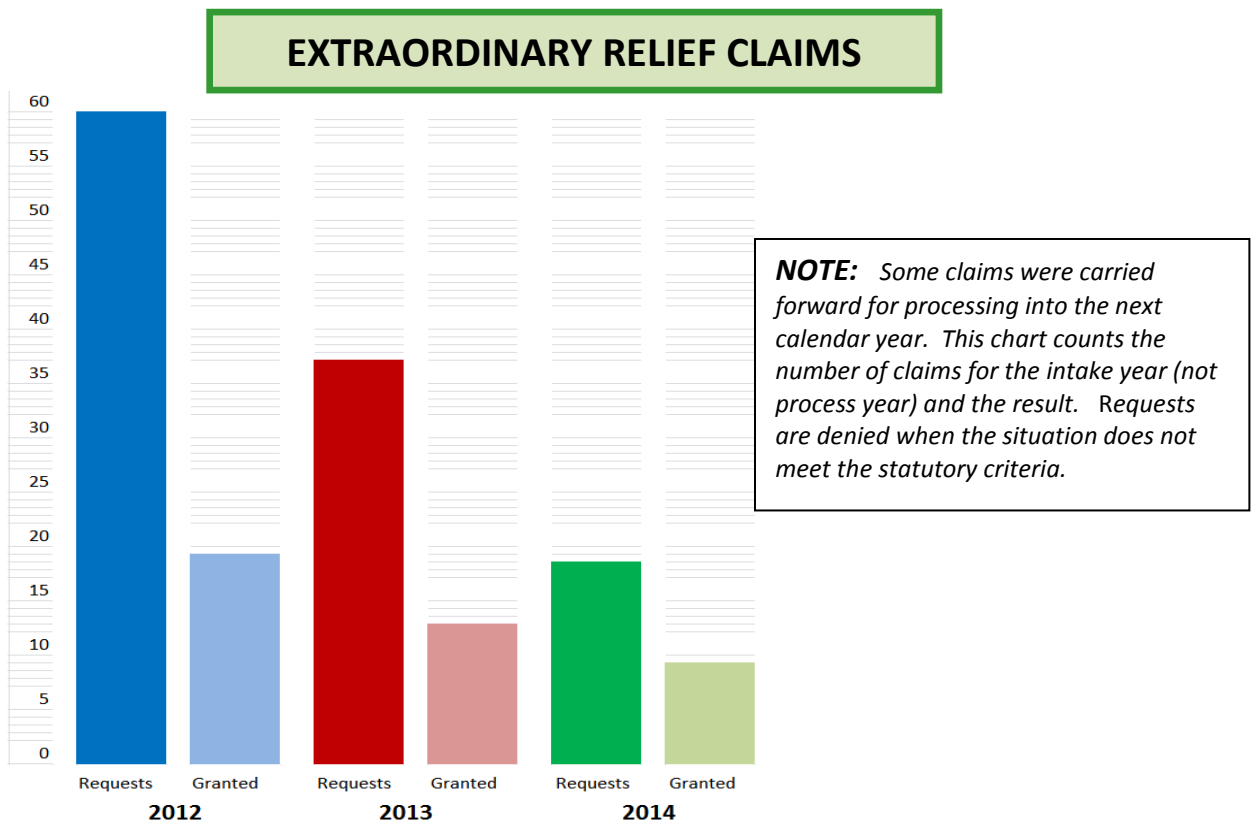
OVERVIEW OF EXTRAORDINARY REVIEW

The 2012 Legislature enacted 32 V.S.A. §3206 to provide taxpayers with an opportunity to seek a remedy when Vermont tax laws apply to the taxpayer’s circumstances in a way that is unfair and unforeseen or that results in significant hardship; and the taxpayer has no available appeal rights or administrative remedies to correct the issue that led to such unfair result or hardship. This provision became effective July 1, 2012.

SUMMARY OF 2014 EXTRAORDINARY RELIEF REQUESTS

While the extraordinary review requests decreased in 2014, as in the past, they predominantly involved failure to file or complete property tax adjustment and renter rebate claims by the deadline. Extraordinary relief was granted in 47% of the cases. While the percentage of granted requests is higher than previous years, the requests processed represented extraordinary circumstances that met the statutory requirements.

| EXTRAORDINARY RELIEF REQUEST CASE SOURCE | | | | | | |
|--|------|----|------|----|------|----|
| [by calendar year] | | | | | | |
| Description | Year | # | Year | # | Year | # |
| Requests Received | 2014 | 17 | 2013 | 35 | 2012 | 59 |
| Relief Granted | | 8 | | 11 | | 18 |



| EXTRAORDINARY RELIEF REQUEST TAX TYPE | | | | | | |
|---------------------------------------|------|----|------|----|------|----|
| [by calendar year] | | | | | | |
| Description | Year | # | Year | # | Year | # |
| Property Tax Adjustment | 2014 | 14 | 2013 | 31 | 2012 | 53 |
| Renter Rebate | | 1 | | 2 | | 3 |
| Personal Income Tax | | 1 | | 2 | | 1 |
| Current Use | | 0 | | 0 | | 1 |
| Sales/Use | | 1 | | 0 | | 1 |

| EXTRAORDINARY RELIEF COSTS | | | | | | | | | |
|--|------|---|-------------------|--|---|------------------|---|---|-----------------|
| [by calendar year issued] | | | | | | | | | |
| Relief Reason | Year | # | Cost | Year | # | Cost | Year | # | Cost |
| Property Tax Adjustment | | | | | | | | | |
| Medical issues; financial hardship | 2014 | 7 | \$15,062 | 2013 | 8 | \$15,974 | 2012 | 5 | \$14,396 |
| Financial hardship | | 3 | \$4,353 | | 1 | \$3,713 | | 0 | |
| Extenuating circumstance; financial hardship | | 0 | | | 3 | \$4,334 | | 1 | \$2,791 |
| Homestead Declaration | | | | | | | | | |
| Misclassification | | 0 | | | 1 | \$426 | | 1 | \$808 |
| Renter Rebate | | | | | | | | | |
| Medical issues; financial hardship | | 0 | | | 0 | | | 1 | \$1,031 |
| TOTAL COST | | | \$19,415** | | | \$24,447* | | | \$19,206 |
| | | | | * \$12,341 for 2012 claims processed in 2013 | | | ** \$929 for 2013 claim processed in 2014 | | |