

MONTGOMERY BOARD OF LISTERS
PO Box 356
Montgomery Center, VT 05471

Unapproved Minutes
June 18, 2024

Present: Listers, Merle Van Gieson and James Walsh

Visitors: Kevin Grassi, NEMREC Assessor

Grievances; Montgomery Community Church, Inc., Kenny Miller, Jesse Wyman, and Suzanne Pelletier.

1. Merle called the Meeting to order at 9:00AM.
2. James made the Motion to approve Minutes of the May 30, 2024 Meeting as presented. Merle seconded the Motion. Motion was approved by unanimous vote.
3. Kevin Grassi appeared to provide assistance to the Listers if needed.
4. M. Sebastian Araye, Susan Dolloise, Amie Koontz, and Greta Quinton appeared for the Montgomery Community Church, Inc., ("Appellant"), to appeal the Listers' Decision to remove the Tax Exempt status of the Appellant in the 2024 Grand List. The property is located at 2 Mountain Road in Montgomery Center; Parcel I.D. No. 00242.001X. The Appellant's primary argument is that the property is used for religious purposes and also the property is used as an art center that benefits the public. After considering all testimony and reviewing Vermont Statutes and a Vermont Supreme Court decision, the Listers find that the Appellant failed to prove beyond a reasonable doubt that all criteria for tax exempt status is met, therefore Merle made the Motion to deny the appeal. James seconded the Motion. Motion passed with unanimous vote. "Any doubts that may arise as to the application of a particular tax statute should be interpreted against the exemption." *Stowe Preparatory School, Inc. v. Town of Stowe, 124 Vt. 393 (1964)* (emphasis added)
5. Kenny Miller, ("Appellant") appeared to appeal the assessment of his property located at 1038 Regan Road, Parcel I.D. No. 0S118.028E. The Appellant pointed out errors in the listing of his property including measurements of the one and a half story camp. Kevin inspected the property with the Appellant and found numerous errors in the listing of the property. After corrections to the listing of the property were made the assessed value was reduced to \$103,600. James made the Motion to approve the appeal and set the assessed value of the property at \$103,600 in the 2024 Grand List. Merle seconded the Motion. Motion passed with unanimous vote.
6. Jesse Wyman, ("Appellant") appeared to appeal the assessment of property located at 270 North Main Street, Parcel I.D. No. 0N118.075X. The Appellant purchased one additional acre of land that increased the assessed value of the property by \$1,500; \$82,000 to \$83,500. The Appellant failed to present any evidence to show that the property is assessed above Fair Market Value, therefore Merle made the Motion to deny the Appeal. James seconded the Motion. Motion was approved by unanimous vote.
7. Suzanne Pelletier, ("Appellant") appeared to appeal the assessment of property located at 169 Fuller Bridge Road in Montgomery, Parcel I.D. No. 00001.012X. The Appellant testified that after she had the property surveyed, the lot size was reduced from 2.00 acres to 1.80 acres. Appellant thought the property was still listed as a 2.00 acre lot in the 2024 Grand List. After the

Appellant was shown that the property is correctly listed as a 1.80 acre lot, she was satisfied the assessment of the property and withdrew the appeal.

8. Merle made the Motion to adjourn. James seconded the Motion. Motion was approved by unanimous vote. Meeting was adjourned at 11:05AM.

Respectfully submitted

Merle Van Gieson