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

Lister's Decision on the Grievance of Montgomery Community Church, Inc.

INTRODUCTION

1. The property under appeal is in the ownership of the Montgomery Community Church, Inc., ("Appellant") and is located at 2 Mountain Road in Montgomery Center with Parcel I.D. No. 00242.001X.

2. The subject property, ("SP") is listed as a 1.50 acre lot improved with a two story structure and site improvements of water an on site septic system. The 2023 assessed value of the SP was $342,500 and the 2024 assessed value is $117,700.

3. The tax exempt status was removed by the Listers for the 2024 Grand List.

4. M. Sebastian Araye, Susan Dolloise, Amie Koontz, and Greta Quinton appeared for the Appellant at the Lister's Grievance Hearings on May 18, 2024.

FINDINGS OF FACT AND DISCUSSION

1. The Appellant discussed ownership of the SP and argues that the tax exempt status of the SP should be reinstated because the property is used for public, pious, and charitable purposes.

2. There is no statutory or case law allowing Listers to determine the legal ownership of property, however Listers are required by Vermont Statue to determine ownership of property for listing property in a Grand List. "Taxable real estate shall be set in the list to the last owner or possessor thereof on April 1 in each year in the town, village, school, and fire district where it is situated". *32 V.S.A. §3651.*

3. The American Baptist Churches of Vermont and New Hampshire resolved on July 27, 2023 to, ". . . authorize the transfer by quitclaim deed of the lands of the Community Baptist Church of Montgomery Center to the Montgomery Community Church, Inc. , . . ." *Ex, L-1* The Appellant was given ownership of the SP by a Vermont Quitclaim Deed on August 22, 2023, *Ex L-2* and the transaction is recorded in the Town's Clerk Office with a Property Transfer Tax Return, *Ex. L-3.*

4. The Listers find by a preponderance of the evidence that the ownership of the SP for listing in the Town's 2024 Grand List is the Appellant.

5. The Appellant testified that the SP, ". . .serves the public by providing access to pious and public enrichment through providing a space to worship and engage in regular meditation services and the Arts Center significantly benefits the community as a charitable nonprofit. People ". . .meet, sit in a circle and mediate." Pious means, strongly believing in religion, and living in a way that shows it. A pious person is someone who is deeply religious and visibly follows all the

moral and ethical codes of his religion and has a showing of religious devotion; zealous in the performance of religious obligations. The fact that a building is open for public use and some people, "meet and meditate" fails to meet the literal definition of pious use, therefore the Listers find that the SP is not used for Pious purposes.

6. There is no evidence that the SP is used for charitable purposes which is, freely giving money or help to poor and and needy persons and generosity and helpfulness especially toward the needy or suffering. The Art Center benefits those who are interested in the arts, however this use, or any other use of the property, cannot be considered a charitable use in any sense or imagination.

7. For a property to be entitled to a tax exemption under the provisions of 32 V.S.A. §3802(4), the property, in part, must be used for ". . . public, pious, or charitable" uses. It is clear that the SP is a pubic use, doubtful it is a pious use, and clear it is not a charitable use.

8. The SP is useful for the general public and does provide some benefit to the community and the Appellant is to be commended for making an effort to maintain and preserve the historical building so it is desirous to side with the Appellant. The Listers however, are bound to abide with statutory and case law. "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)*

9. Based on evidence and findings, the Appellant's Grievance is denied.

CONCLUSION OF LAW

1. The assessed value of the SP shall be set at $117,700 in the 2024 Grand List.

2. The Appellant has the right to appeal the Lister's Decision to the Board of Civil Authority under the provisions of *32 V.S.A. §4404.*

Dated in Montgomery, Vermont on June 20, 2024.

LISTERS

Merle Van Gieson

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James Walsh