

**Hartford Board of Civil Authority
Property Tax Appeal Hearing
August 14, 2023**

MINUTES

Present: Melinda Brooks; Lannie Collins; Scott Farnsworth; Don Foster; Nancy Howe, Chair; Brett Mayfield; Mike Morris; Lisa O'Neil, Town Clerk; Nancy Russell, Vice-Chair; Kim Souza; Cristina Tardie, Assistant Assessor; Rick Vincent, Assessor; Ryan Walther.

9:00am-Nancy Howe called the meeting to order. Kim Souza asked the membership if there was a need for her to recuse herself from the Dismas House appeal hearing because a family member is part of a crew hired to paint the property. The consensus, the BCA did not think it necessary.

Nancy provided an overview of the Tax Appeal process and procedures as outlined in the Rules of Procedure as adopted by a past board and followed by the BCA since. She noted the Rules of Procedure could be amended by this or a future board at another meeting. She emphasized the need to be consistent with procedures for all appellants.

9:15am-Nancy Howe opened the hearing for:
Dismas of Vermont-Hartford Dismas house
1673 Maple Street
Parcel ID #9-155
SPAN #285-090-15792

Jim Curran, Executive Director for Dismas House, was introduced and he signed the Oath.

The Assessor, Rick Vincent, introduced the property. He explained this is an issue of tax exemption status rather than valuation based on the physical description of the property.

The Chair invited Mr. Curran to present the Dismas request for Tax Appeal. He stated Dismas is a 501(c)(3) organization providing supportive housing for formally incarcerated individuals. Residents do not pay rent but pay a program fee. He stated Dismas is a non-profit organization providing opportunity for individuals and, as a result, benefits the community. He explained Dismas does not disagree the assessment of the property but have requested Exempt status. Dismas has been paying taxes in Hartford since Dismas of Hartford was established. Dismas has been exempt in Burlington since 1986 and will be pursuing exemption in Rutland next year. Dismas submitted the Exemption request to the Assessor's in a timely manner, but the Assessor did not have a clear answer regarding exemption qualification from State therefore the Assessor denied the request.

The Assessor, Rick Vincent, explained the first step for a taxpayer is to file the Exempt application PVR 317. He stated Dismas House did that and provided all the necessary supporting documentation including IRS determination letter; Articles of Incorporation; Bylaws, etc. during the required timeline. Although the Assessor may determine the property meets the exemption requirements, the State also reviews the application to determine whether the entity qualifies for tax exemption. The Assessor's

Office had not heard back from the State prior to finalizing the Grand List therefore the Grievance request was denied by the Assessor. The BCA Appeal was the next option for the appellant. The State has since weighed in and has determined Dismas House does qualify to be exempt. The Assessor recommends the Exemption be granted by the BCA.

Lannie Collins asked about the application process for Exemption. The appellant explained the process they went through, and the Assessor restated the process involving the Assessor's Office & the State. Kim Souza asked what happens if the State does not agree with the Exempt status, but the Assessor does? Rick explained they waited for the State to weigh in because they were concerned if the Assessor approved & State did not the Town would be responsible for the education portion of the taxes to the State. The State sent him an e-mail agreeing Dismas is Exempt; the State response came too late to include with the current Grand List. Mike Morris asked if the State sends a formal letter regarding exemption; Rick indicated the State does not, but he has the e-mail documentation.

Scott Farnsworth asked how long Dismas has been in Hartford and why Dismas had not previously applied for Exemption. Mr. Curran indicated it opened in Hartford in 2011 but the Dismas organization has been a non-profit since 1986. He explained he believes prior Dismas leadership did not want to tackle the process and there was some concern and contention when Dismas initially came to Hartford. Mr. Curran explained the perception of Dismas House has changed and has been proven to be a benefit to the community.

Brett Mayfield explained, based on some experience with organizations he has been affiliated with, not all non-profits are exempt because some non-profits do not directly serve the community which contributes to the exemption qualification.

Assistant Assessor, Cristina Tardie, explained some cases are clearer than others. If it is clear, the decision usually happens at the Assessor level. In the past, if the case was not clear the Assessor reached out to legal counsel. Now the State wants to more involved therefore we send it to the State for them & their attorney to review. In this case, the Assessor's Office did our research in an effort to determine exemption qualification including contacting Burlington where Dismas is exempt, but since it was so long ago, there was not documentation available.

Brett moved to go into deliberative session; Mike Morris seconded the motion. The motion carried unanimously.

After deliberation was completed, Lannie Collins moved to come out of deliberative session; Ryan Walther seconded the motion. The motion carried unanimously.

Nancy Russell made a motion to accept the recommendation of the Assessor for the BCA to approve Dismas of Vermont-Hartford Dismas House exemption application for the property located at 1673 Maple Street, Parcel ID #9-155 and SPAN #285-090-15792. Mike Morris seconded the motion. The motion carried unanimously.

The Chair closed the Dismas House hearing. She then opened the Hearing for:

Execusuite, LLC
104 South main Street
Parcel ID #9-155
SPAN #285-090-15792

Kim Souza recused herself from the hearing and exited the room. The Chair explained the Appellant was unable to attend the hearing on August 14, 2023, and had requested the hearing be held at another time. The Chair and the Clerk accommodated the request; the Execusuite hearing will be held on August 31, 2023. The Clerk explained the Appellant's representative provided several alternate dates for consideration and August 31, 2023, was among them and the Appellant and their representative have been notified of the new date and time of the hearing.

Nancy Russell made a motion to recess the hearing for Execusuite, LLC to August 31, 2023, at 9:15am for property located at 104 South Main St, Parcel ID #46-30 and SPAN #285-090-11713, which includes 104, 112 & 132 South Main Street. Lannie Collins seconded the motion. The motion carried unanimously.

Don Foster made a motion to recess the meeting of the Board of Civil Authority to August 31, 2023, at 9:00am. Mike Morris seconded the motion. The motion carried unanimously.

Respectfully Submitted by Lisa O'Neil, Town Clerk