

**Brattleboro Board of Listers Meeting
April 24, 2018**

**Hanna Cosman Meeting Room, 230 Main Street
Brattleboro, Vermont**

Present: Listers Eric Annis, Marshall Wheelock, Kathy Dowd
Town Assessor Jenepher Burnell, Assistant Assessor Joe Meyer

Eric opened the meeting at 9am.

Review of 2017 conditionally exempt property

New England Youth Theater (NEYT)

Jerry Stockwell, Associate Technical Director, was present to answer questions. Jenepher handed out information for rental activity and building percentage used for each rental that Jerry provided.

Jerry explained that classrooms are rented at \$15.00 an hour, other spaces have a variety of rental fees. Joe asked if someone from NEYT is always present for rentals. Jerry said yes, and that a fee for staff time is added on top of the rental fee. He explained that they waive the first four hours of staff hours as a their community commitment, and to support other entities to use the facility. Jerry further explained that the rental income was \$11,179.00. Their annual operations budget is \$800,000.

Jerry asked if there was a rental criterion that they needed to follow. Kathy explained that the Listers want to make sure the property is dedicated to NEYT's main core mission.

The Listers reviewed the rental activity and percentage of the building used for each rental, and found the information presented fulfilled the conditional obligation. Kathy made a motion, with a second by Marshall to grant an additional year of conditional exemption. The motion passed.

River Garden, Strolling of the Heifers

The River Garden Director, Orly Munzing, made a written request for an extension until July 15, 2018 to provide rental income. Kathy made a motion to grant the extension, Eric seconded the motion. The motion passed.

Winston Prouty Vermont Hall

Jenepher explained that she had not received the rental income we requested. She will follow up with their Director.

Review Retreat Farm LTD Information for Board of Civil Authority (BCA) Hearing on 4/26/18

Jenepher handed out information packets that contain an overview map that shows all of the land parcels and their locations, the individual land plots complete with aerial views, and current pictures of each farm building, the farm house, and the two apartment rental property. Kathy thanked Jenepher and Joe for their hard work to create this information. It clearly shows the scope and

complexity of the Retreat Farm property.

Discussion ensued about how to present this information at the hearing. Marshall passed out a summary of the "Statutory and Case Law" referenced by the Listers in their deliberations for tax this exemption request.

Kathy handed out a statement about "the need for tax exempt property to be dedicated to the organization's core mission."

Eric will be the spokesperson at the BCA hearing. The order of the information to be presented was discussed. It was agreed that Marshall and Kathy's information will be added to the packet. Eric will provide an overview of the information to BCA members by showing maps, land parcels, building pictures, etc. He will explain how the Listers formulated their decision on tax exemption.

Jenepher will add a property data card, a copy of January 29, 2018 Lister minutes along with letters from Retreat Farm LTD. She will provide a cover letter for the information packets that will list the documents enclosed.

The Listers will attend the BCA hearing on 4/26/18 at 6pm for the Retreat Farm LTD tax appeal and abatements.

Other Business

Kathy made the motion to approve the revised minutes for the January 29, 2018 meeting. Eric seconded the motion. The revisions were needed due to a typographical error in acreage, correct acreage is 30.40 not 30.04, and the exempt building change is due to the Retreat Farm informing us that they renovated the Calf Barn. They moved their petting zoo and gift shop from the North Barn to the Calf Barn. The motion passed.

Kathy will send the revised minutes to Jenepher for posting.

Eric left the meeting at 10:10am.

Work Session with BCA

Jenepher reminded us that the Listers have agreed to meet with the BCA on May 17th at 4pm in the selectboard meeting room for a work session to discuss the tax appeal process, materials needed for hearings, questions regarding the Lister/Assessor grievance hearing process, and property data information.

Kathy will send the meeting agenda to Jenepher to warn this meeting.

Abatements

Marshall asked Jenepher to explain the abatement for Polarex-VT LLC/Maple Farm LLC, a property on Brisk Lane. Jenepher explained the abatement was needed due to a fire destroying one of the buildings on this property on February 21, 2017. With multiple old buildings on the premises, there was an assessor error made in removing the correct building. Jenepher has corrected the error.

The other abatements listed as Town of Brattleboro are for companies that are no longer in business.

At 10:30am, with no other business and no public comments, Marshall moved to adjourn the meeting.

Respectively submitted,

Katherine N. Dowd,
Clerk