

TOWN OF EAST MONTPELIER BOARD OF CIVIL AUTHORITY TAX APPEAL HEARING

Wednesday, August 24, 2022

Present: Rich Harrington, Amy Willis, Elise Thorsen, Ed Deegan, Virginia Burley, Kate Phillips, Jon Jewett, Jan Aldrich, Carl Etnier, Lindy Johnson, Judith Dillon, Rosie Laquerre

Also Present: Twin Valley Senior Center: Gene Troia, Director; Denise Wheeler, Board member

The recess ended and the hearing regarding Twin Valley Senior Center located at 4583 US Rte 2 Parcel # 10-082.000 was called to order by Jan Aldrich, Chair, at 6:47 p.m. Oaths were administered to BCA members, Listers and Appellants.

The Listers began the hearing by presenting an overview of their evidence and findings. They agreed that the Twin Valley Senior Center (TVSC) complies with criteria for exemption and determined the exempt portion of the property to be 46.6% with the apartment rentals creating the remaining 53.4% of the assessment. A detailed handout was presented to all participants in support of these findings.

Gene Troia, Director for the Appellant, spoke to the relevance of the rental units, as the income derived from them supplements the Senior Center's use of the building. He also noted that the substantial cell is used for storage of equipment and supplies and suggested that it be included as part of the exempt portion of the assessment. Mr. Troia noted that none of the property improvements, i.e. parking lot and landscaping, which he feels are up to 90% attributable to the property are not being taxed as exempt. His calculations show the rental apartments as 22% of the total land appraisal. With the remaining 78% being treated as exempt.

Mr. Deegan asked if the apartments are rented out at below-market rates and/or to seniors. Mr. Troia responded that they get market rate for the rentals and none of them are occupied by seniors. Mr. Harrington asked if the entire parking lot should be assessed at the non-exempt level. Ms. Dillon requested clarification of TVSC Articles of Incorporation, Bylaws and mission. Mr. Troia explained that the primary purpose is to provide food, nutrition, social contact, education, tax preparation assistance, Meals on Wheels to shut-ins and congregate in-house meals.

Mr. Etnier reviewed the assessment as it stands, line by line and noted that site improvements include the parking lot, which Mr. Troia indicated was used at 90% by the TVSC community. He also noted that the well is public water, the landscaping is solely for the Senior Center, as is the shed located on the premises. Ms. Zollner inquired about the number of people using the septic for the center vs. those using it from the apartments. It was explained that the state has a certain water flow requirement for each and that could be easily determined using those calculations.

Mr. Troia noted that there are seven people living in the apartments. The Senior Center has between 25-30 people using the center every Monday, Wednesday, and Friday. There is also an active book club on Thursday evenings.

Ms. Aldrich called for volunteers to conduct a site visit. Mr. Harrington, Mr. Deegan, Mr. Etnier and Ms. Aldrich will meet at 5 PM on Wednesday, September 7 at the TVSC with Mr. Troia to view the space in question. This site committee will report back to the Board of Tax Appeals at the meeting set for Wednesday, September 28 at 6:30 PM.

There being no further business, the meeting adjourned at 7:39 PM.

Respectfully submitted,

Rosie Laquerre, Town Clerk