

MSK

ATTORNEYS

Via U.S. Mail & E-Mail

August 14, 2025

Board of Civil Authority
c/o East Montpelier Town Clerk
P.O. Box 157
East Montpelier, VT 05651
(802)-223-3313 ext. 201
clerk@eastmontpeliervt.org

Re: Goddard SPE, LLC 123 Pitkin Road Plainfield, VT: Notice of Appeal

To the Board of Civil Authority:

This letter is an appeal of the attached August 5, 2025 Notice of Result of Grievance Day Appeal which denied the Tax Exempt Status of the Goddard College Corp. which owned the property as of April 1, 2025 and set an assessed value at \$597,100.

As of the date of assessment, April 1, 2025, the property was still owned by Goddard College Corp., a non-profit educational institution which was exempt from taxation. The Property was sold to Goddard SPE, LLC in May, 2025. However, given Goddard College's ownership as of April 1, the Listerss required the current owner to obtain a letter from the College authorizing them to undertake the appeal.

First, we note that in an adverse possession case involving a property used for charitable purposes, and thus exempt from adverse possession, the Vermont Supreme Court in Mahoney, et al. v. Tara, LLC 2014 VT 90, held that the "only use of the property during its years of ownership was as a charitable summer camp, and thus the land was "appropriated to a ... charitable use" during the entirety of its ownership". Such finding is applicable in this case. The only use Goddard College Corp. used the property was as a non-profit education institution until the date of its sale in May, 2025. Therefore, as of the date of assessment on April 1, 2025, the Property remained tax-exempt.

Further, in regard to at \$597,100 assessment, we note that the Vermont Supreme Court has consistently held that the best evidence of fair market value is a relatively contemporaneous arms-length sale. *See Johnson v Rutland*, Entry Order Vermont Supreme Court, (2018) citing Wilde v. Town of Norwich, 152 Vt. 327, 329 (1989) (noting that sale price is "strong, if not conclusive, evidence" of value of property for tax appraisal purposes); Royal Parke Corp. v. Town of Essex, 145 Vt. 376, 378-79 (1985) (explaining that where evidence proves an arms-length sale between willing buyer and seller "market value is perforce established for appraisal purposes").

In May, 2025, Goddard SPE, LLC purchased 131+/- acres of land, containing twenty-four (24) free standing commercial and/or residential buildings, seven (7) administrative buildings, three (3) academic buildings; twelve (12) housing buildings, two (2) maintenance buildings for \$3.4 million. Only 13 acres and one maintenance building are located in East Montpelier. Therefore, the proposed assessment of \$597,100 which is 17.56% of the total purchase price is ludicrous and does not reflect the fair market value of such 13 acres and one maintenance building.

Finally, we reserve the right to raise additional issues, including but not limited to, whether the Town obtained the required extensions necessary to lodge the Grand List after June 6, 2025.

Goddard SPE, LLC

/s/ Liam L. Murphy, Esq.

By: Liam L. Murphy, Esq.
275 College Street
Burlington, Vermont 05401
lmurphy@mskvt.com
802.861.7000

C: Goddard SPE, LLC by email only

FORM 4224-84

TOWN OF EAST MONTPELIER
RESULT OF GRIEVANCE DAY APPEAL

DATE OF NOTICE: AUGUST 5, 2025

TO: GODDARD COLLEGE CORP
123 PITKIN RD
PLAINFIELD VT 05667

You are hereby notified of the following disposition of the appeal in regards to the value of your property identified in the grand list book as follows:

Parcel ID: 08-067.300 SPAN: 195-062-11149
Property Description: 10-00-19.110
13.3 ACRES & STUDIO & MAINTENANCE BLDGS
42 NORTHWOOD DR

Appeal denied.

Fair Market Value changed from \$1,777,900 to \$597,100

Remarks: REDUCED ASSESSED VALUE.

DENIED TAX EXEMPT STATUS.

Pursuant to Title 32, Vermont Statutes Annotated, Section 4404, a person aggrieved by the final decision of the Board of Listers/Assessors after Grievance Day may appeal to the Board of Civil Authority of the Town. The APPEAL MUST BE MADE WITHIN FOURTEEN(14) DAYS OF THE TIME THIS NOTICE WAS MAILED by the Listers or Assessor. The APPEAL MUST BE MADE IN WRITING AND DELIVERED TO THE TOWN CLERK and it must briefly set forth the grounds upon which the appeal is based. .

East Montpelier Board of Listers

East Montpelier Town Clerk
PO Box 157
East Montpelier VT 05651
(802) 223-3313 ext.201
clerk@eastmontpeliervt.org

MSK
ATTORNEYS

To the East Montpelier Board of Civil Authority:

I, Dr. Kenneth M. Macur, am the duly authorized agent of Goddard College Corporation, record owner as of April 1, 2025 of the following property located in the Town of East Montpelier, Vermont:

- Property Location: 42 Northwood Dr
- Parcel ID: 08-067.300

Goddard College Corporation authorizes Goddard SPE to act on Goddard College Corporation's behalf and appeal the East Montpelier Lister's grievance decision for the above-referenced property, dated August 5, 2025, to the Board of Civil Authority including the right to attend hearings, submit evidence, and make oral or written arguments.

Signed,

A handwritten signature in black ink, appearing to read 'K. Macur', is written over a horizontal line.

Duly Authorized Representative

Goddard College Corporation

Contact information:

Dr. Kenneth M. Macur
716.777.0560
macurk@gmail.com

From: Liam Murphy <LMurphy@mskvt.com>
Sent: Tuesday, August 26, 2025 3:48 PM
To: Town Clerk <clerk@eastmontpeliervt.org>; Emily Ashton <reception@mskvt.com>
Cc: Tim Sidore <tim@ledgeworks.com>; Mike Davidson <mike@ledgeworks.com>
Subject: RE: Goddard SPE Tax Appeal Scheduling

Rosie, I am so sorry for the delay in responding.

Yes we waive the 14 days.

In terms of scheduling The week of September 15 to 19, or Monday 22, Tuesday 23 is generally fine.

Let me know if you need more alternative dates.

Liam

Liam L. Murphy, Esq.
MSK Attorneys
275 College Street, P.O. Box 4485
Burlington, VT 05401
Phone: (802) 861-7000 | fax: (802) 861-7007
lmurphy@mskvt.com | www.mskvt.com

This e-mail message is for the sole use of the intended recipient(s) and may contain confidential and privileged information. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies or records of the original message.