

BOARD OF CIVIL AUTHORITY HEARING MINUTES
AUGUST 22, 2012
RANDOLPH TOWN HALL
CONFERENCE ROOM B

Board Members Present: Tom Harty, Ruth Lutz, Ellen Baker, Bill Brigham, Jon Kaplan, Jack Cowdrey, Barbara Angell, Richard Burstein, Pat Meyer and Joyce Mazzucco

Others Present: Lister Mimi Burstein, Lister Don Sweetser, Town Assessor Patrick French, Sheila Wallace Beebe and Mary Jennings Eaton (Beebe and Eaton arrived at 7:00 p.m.)

The Board of Civil Authority meeting was called to order by Chair Richard Burstein at 6:35 p.m. The first order of business was to hear the tax appeal of BTH Partners, LLC, property located at 204 East Bethel Road, Parcel #117024.000, 0.15 acres and dwelling. Peter Paul, representing BTH Partners, was unable to attend the meeting but had asked Town Clerk Joyce Mazzucco to ask the Board to conduct his tax appeal by conference call. The Board members were administered the following oath by Ms. Mazzucco and the board members signed the oath sheet: "Do you solemnly swear (or affirm) that you will well and truly hear and determine all matters at issue between taxpayers and listers submitted for your decision. So help you God (or under the pains and penalties of perjury)?" Mr. Burstein then administered the same oath to Ms. Mazzucco.

Ms. Mazzucco initiated the conference call with Mr. Paul. She informed Mr. Paul that he would need to be sworn in before presenting testimony. The following oath was administered to Mr. Paul by Ms. Mazzucco: "Do you solemnly swear (or affirm) that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God (or under the pains and penalties of perjury)?" Mr. Burstein explained to Mr. Paul how the hearing would proceed, with the Listers first identifying the property. Joyce Mazzucco administered the following oath to Patrick French, Town Assessor: "Do you solemnly swear (or affirm) that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God (or under the pains and penalties of perjury)?" Mr. French identified the property as being owned by BTH Partners, LLC, property located at 204 East Bethel Road, Parcel #117024.000, 0.15 acres and dwelling. The property is assessed at \$159,900.00. The appellant is seeking to have the property exempt from taxation.

Mr. Burstein asked Mr. Paul a series of questions. Mr. Burstein tried to keep Mr. Paul on focus to answer the questions. Based on Mr. Paul's responses, it appears that David Paul, Mr. Paul's brother, is the principal owner of BTH Partners, LLC. Mr. Paul stated that his brother gave him the property as a donation. He further stated that his brother did quit claim the property to him (Peter), but this document is not recorded in the Randolph Land Records. According to information from the Secretary of State's Office, BTH Partners, LLC, is a real estate holding/management company, with David Paul as the principal. Peter Nowlan is the registered agent. Mr. Burstein asked Mr. Paul if he had filed for a 501(c)3 for tax exempt status. Mr. Paul responded he had not filed for a 501(c)3 for tax exempt status. Mr. Paul contends that because the property at one time was used as a church that the property should continue to be tax exempt. He is doing a documentary to show God's presence in the world today and God's presence in the former church building at 204 East Bethel Road and how God is using him as a vessel to do humanly impossible things. Mr. Paul told the board that he is not part of a particular religious denomination and the church does not have a name. The conference call ended at 7:05 p.m. because Mr. Paul was rambling and not presenting evidence, although Mr. Paul was repeatedly asked if he had more evidence to submit.

Mr. Burstein read to the Board V.S.A. Title 32 §3802(4): “Real and personal estate granted, sequestered or used for public, pious or charitable uses; real property owned by churches or church societies or conferences and used as parsonages and personal property therein used by ministers engaged in full time work in the care of the churches of their fellowship within the state; real and personal estate set apart for library uses and used by the public and private circulating libraries, open to the public and not used for profit; lands leased by towns or town school districts for educational purposes; and lands owned or leased by colleges, academies or other public schools or leased by towns for the support of the gospel; and lands and buildings owned and used by towns for the support of the poor therein; but private buildings on such lands shall be set in the list to the owners thereof, and shall not be exempt. The exemption of lands owned or leased by colleges, academies or other public schools, shall not apply to lands or buildings rented for general commercial purposes, nor to farming or timber lands owned or leased thereby; but this provision shall not affect the exemption of so-called school or college lands, sequestered to such use prior to January 28, 1911.”

A discussion followed, with the following individuals participating in the discussion: Patrick French, Richard Burstein, Pat Meyer, Ellen Baker, Jon Kaplan, Joyce Mazzucco, Barbara Angell, and Tom Harty. The law related to tax exemptions is strictly construed and must pass a rigid test. Some members of the board questioned whether Peter Paul could legally make this appeal to this board. Mr. French told the board that the Tax Department has a form for tax exemption on its website that can be downloaded. Mr. Paul had downloaded this form, completed it and submitted a copy of it to the Listers. Mr. French told the board he would provide a copy of this document to the board if the board wished to see it. Mr. French told the board he did not think Mr. Paul’s exemption request was made under the religious exemption but under the public or charitable use exemption based on some of Mr. Paul’s responses on the form. A public or charitable use exemption must: 1) the property must be dedicated unconditionally to public use; 2) the primary beneficiary of the use is an indefinite class of people who are part of the public; and 3) must be owned and operated on a not-for-profit basis. It appears that the property currently is used primarily as a residence.

The Board dispensed with appointing an Inspection Committee for this appeal since the appellant is not questioning the assessed value but is seeking a tax exemption. Pat Meyer made a motion to deny the tax exemption appeal of BTH Partners, LLC. Tom Harty seconded the motion. A voice vote was taken and the motion carried by majority vote (8-0-1, Richard Burstein abstaining). The appeal was denied. A written decision will be sent to BTH Partners, LLC and Mr. Paul within 15 days.

The next item on the agenda was to hear the tax assessment appeal of Marion Hollis, property located at 26 Randolph Avenue, parcel # 243013.000, .675 acres and dwelling. Mary Jennings Eaton was present representing her mother, Mrs. Hollis. Town Clerk Joyce Mazzucco administered the following oath to Mr. French and Ms. Jennings Eaton: “Do you solemnly swear (or affirm) that the evidence you shall give relative to the cause now under consideration shall be the whole truth and nothing but the truth so help you God (or under the pains and penalties of perjury)?” Mr. French described the property to the board and gave some background information. He has been in contact with Mary Eaton and her brother over the course of several months regarding the Randolph Avenue property. The Listers adjusted the acreage for the property based on information provided by Stephen Webster. Ms. Eaton told the board she believes the property is worth significantly less than the \$220,100 value the Town has it assessed at. Based on information from a real estate agent, she believes the property is worth about \$150,000. She would like the property reassessed to be sure they are not paying too much in taxes. There was a discussion, with the following individuals participating in the discussion: Patrick French, Mary Jennings Eaton, Richard Burstein, Pat Meyer, Ellen Baker,

Don Sweetser and Jack Cowdrey. Mr. French asked if the Listers would be allowed to visit the property before the Inspection Committee makes their site visit. Ms. Jennings Eaton was agreeable to this. If the Listers make any changes, a copy of the changes will be provided to the Inspection Committee. Ellen Baker, Pat Meyer and Barbara Angell volunteered to serve on the Inspection Committee. The site visit will be made on September 12, 2012 at 10 a.m. The next board meeting will be on September 19, 2012 at 6:30 p.m. to hear the Inspection Committee Report. The hearing on the Hollis appeal closed at 7:32 p.m.

The next item on the agenda was preparation for the upcoming Statewide Primary Election being held on Tuesday, August 28, 2012, from 7 a.m. to 7 p.m. at the Randolph Town Hall. The following board members volunteered to work at the polls on Tuesday:

Pam Stafford	7:00 a.m. to 9:30 a.m.
Barbara Angell	9:30 a.m. to 1:00 p.m.
Ruth Lutz	1:00 p.m. to 3:00 p.m.
Tom Harty	3:00 p.m. to 5:00 p.m.
Pat Meyer	5:00 p.m. to 7:00 p.m.

Tom Harty and Jack Cowdrey volunteered to deliver absentee ballots on Monday. The Board members agreed to dispense with a demonstration of the vote tabulating machine. Town Clerk Joyce Mazzucco told the Board she had run a test of the machine and everything worked properly.

The next item on the agenda was the review of the applications for addition to the voter checklist. Ms. Mazzucco gave the thirty-two (32) applications to the board to review. After all board members had reviewed the applications, Ellen Baker made a motion to approve the addition of the 32 applicants to the voter checklist. Jack Cowdrey seconded the motion. A voice vote was taken and the motion carried by majority vote. The following names were added to the voter checklist:

Simone A. Arnold	Danielle M. Bahr	Andrew R. Bent
Nathan W. Blaise	Weston H. Blodgett	Lindsey B. Colompos
Cameron W. Corbin	Benjamin E. Crowley	Tina M. Duval
Joan C. Farrington	Robert A. Fotta	David H. Gay
Kaitlyn M. Giles	Gloria A. Howard	Morris E. Howard
Cathleen D. Hull	Nicole M. Jerry	Adrienne J. Kinne
Reginald K. Mongeur	Rose M. Mongeur	Heather M. Mugford
Philip A. Parrish	Douglas G. Reymore	Christopher M. Richmond
Sarah A. Roger	Sara Beth St. Peter	Brandon K. Sayers
Patricia J. Small	Galen G. Tracy	Timothy Joseph Woodin
Elizabeth A. Worthen	Travis L. Worthen	

There was no further business to consider. Joyce Mazzucco made a motion to adjourn the meeting. Jack Cowdrey seconded the motion. A voice vote was taken and the motion carried by majority vote. The meeting adjourned at 8:00 p.m.

Attest: _____

Joyce L. Mazzucco, Town Clerk