

Board of Civil Authority Hearing  
Thursday, July 10, 2025 at 1:00 pm  
Akeley Memorial Hall

The Board of Civil Authority for the Town of Stowe met for the purpose of hearing tax appeal of the Listers assessments.

BCA Members present were: Leighton Detora, Liz Lackey, Mary Black, Suzanne Clark, Jan Reynolds, Arnold Ziegel, Pall Spera, Marina Meerburg, Charles Lusk and Penny Davis

Also present were: Tim Morrissey, Jeff Jackson, Robert Fletcher, Esq., Jon Eggleston, Esq.

Leighton Detora called the meeting to order at 1:00 pm

**Tax Appeal Hearing – The Argentine Tango Society (Parcel #30067)**

Leighton administered the tax appeal oath to all Board members.

Leighton asked the Board members if they had any discussion outside of the meeting with anyone regarding the pending matter or if any members felt they had a conflict of interest with the Appellant. Arnold Ziegel knows the primary member of the Argentine Tango Society. However, he felt that he could be impartial when making a decision. Pall Spera felt the need to recuse himself from the tax appeal hearings.

Leighton swore in all witnesses presenting testimony. Jon waived the need for Leighton to explain the Burdens of Proof and Persuasion borne by the taxpayer in these proceedings.

Tim Morrissey introduced the property.

Leighton explained that normally we sit as the Board of Civil Authority. What we are generally asked to do is determine the accuracy of the appraisal of fair market value and that it is consistent with other like and similar properties. This is different; the issue before us is whether or not this property qualifies as exempt from property taxation.

Testimony:

John Eggleston provided the following documents as part of the appeal letter.

Exhibit A - Tax Appeal Letter to the Town Clerk

Exhibit B – Result of Grievance Day Appeal

He also will be referring to Exhibit 3, which is the packet given to the Board of Listers dated March 31, 2025 when requesting property tax exemption.

Jon Eggleston, Esq. stated that he would not address the issue of the value at all. Jon stated that he will be testifying based on personal knowledge based on observation and try to avoid any hearsay as much

as he can. He stated that the property is owned by the Argentine Tango Society which has a recognized 501(c)(3) status. The question before you is whether it should be exempted from the property taxation under the provisions of state statute. A copy of the exemption letter is in Exhibit 3 submitted by the Listers.

Mr. Eggleston stated that it is a charitable organization. Secondly, he stated that he is going to address the public benefit. He stated that there are three components; One being there is an education component to what goes on at the Argentine Tango Society which involves the training of the musicians and how to engage in the dance. At the end of the training there is a concert, and musicians are honored as a result of what they have learned. Instructors from all over the world present to the audience. The dance also involves an instructive phase with professional dancers. At the end of the training the professional dancers participate in the celebration at Stowe Performing Arts.

Second there is an Arts component to it in which the general public can enjoy the music and dancing and both of those are live performances and those events in the past were at the Rusty Nail and other town venues. In recent years, these events have been held on site. The instructors provide lessons to those that are interested in learning. It is something that is open to the public and is an active endeavor.

The third thing that has developed has been a medical issue and I have that summarized in our application with an article which reviews other articles about the advantage of engaging in the Argentine dance as a way of postponing the Parkinsons disease for several years. It is an intervention that allows people to have a good quality of life. Jon also stated that the Argentine Tango Society has engaged Copley Hospital regarding the benefits of the Argentine dance for Parkinsons patients.

He reiterated that it benefits the public from a medical standpoint, arts component, and educational component. He said that when the Board does the site visit, they will see that it is a campus type environment which is designed to implement those type activities.

At tis time the Board was able to ask Mr. Eggleston questions.

One question was is the facility a year-round facility or is it seasonal. Mr. Eggleston stated that it is intended to be year-round. The Parkinsons aspect is intended to be year-round where the other aspects are intended to be seasonal. It was stated that activities happen regularly. The Board wanted clarification of what regularly was. Typically, in the summer there is a several week educational training and that is culminated with some sort of an event at the end of it. No evidence was introduced regarding the application and acceptance process for determining who and how many persons were allowed in the programs

There are other dance activities off site, away from the campus, once every few months. The event at Spruce Peak Arts, performed by professional musicians and dancers, the auditorium was full. Other dance events that Mr. Eggleston was at were probably a couple hundred people. The event at the Rusty Nail was about 150 people. There are smaller events that may have 15-25 people.

The Parkinsons is growing but with far fewer participants. ATS has an "arrangement" with Copley Hospital for participation by Parkinson's patients but there was no testimony regarding the specifics of the "arrangement" which has not yet resulted in a written agreement.

The question was raised about participation at this parcel. Mr. Eggleston stated that there have been well over 150 people several times a year. The question was raised whether there is a charge or free and Mr. Eggleston said both, depending on the event. The intention is to open it to the public with no specifics as to how persons are selected for the programs.

Mr. Eggleston reiterated that it is a campus type environment that's been implemented, and the land and buildings are interconnected to the experience.

One of the questions was is the property open and freely available to the public and readily available to the public at any time. Mr. Eggleston stated that up to a point. Obviously, the doors are locked, however the 72 acres are available, and the gate is open.

Mr. Eggleston stated that the board is bound by the state statute when deciding exemption to property taxation. One is public benefit; two it benefits an indefinite class of persons part of the public benefit and owned and operated as a non-profit organization.

The question was raised whether the instructors are paid and if people pay to attend. Mr. Eggleston stated that the instructors are paid and sometimes there is a cost for attendance.

The question was raised again regarding the number of people that participated. Mr. Eggleston doesn't have exact numbers but stated that there is far more use in the summer months than in the winter months. He believes the Parkinson activity is very important, and the numbers will increase.

There was also clarification that just because the Argentine Tango Society has been approved for as a 501(c) 3 it doesn't automatically exempt from property taxes.

The board wanted clarification regarding whether the public is allowed on the property at all times. Mr. Eggleston stated that winter weather might limit access to it.

The question was raised as to what the property is used for when there is not an event. Mr. Eggleston stated that it is not used for anything other than the activities stated.

The questions were raised whether the lessons the dancers provided had a cost or were free. Mr. Eggleston stated those were generally free.

The question was raised as to the accuracy of the statement in the tax appeal letter where it states that this property is used exclusively by persons interested and involved in advancement of Argentine tango music and dance. Mr. Eggleston said that was correct and that there was no other use.

Question was raised regarding which parcels were included in this parcel. It was determined that it only included the property on one side of the road and did not include Mr. Fish's residence.

The board continued to ask questions about public use. The question was asked whether the public not interested in tango dancing would be welcome on property during an event that's happening. Mr. Eggleston stated yes because you might learn. On another note, the question was raised whether the public could camp or park and RV. Mr. Eggleston said that's not a tango use of the property. The question was then raised that in order for the public to be there they have to be involved or wanting to observe. Mr. Eggleston stated that they don't have to be but they're the ones that would want to be.

He reiterated that you could take a walk through the site to see what it's like, but camping would not be allowed. The question was then asked if the public could walk their dog or take kids to a picnic even if they are not interested in Tango. Mr. Eggleston said he didn't know the answer per se but he questioned whether these types of activities would raise concerns regarding people cleaning up and leaving the property as they found it. He stated that soliciting these types would be asking for trouble, meaning you would have to clean up and would be out of control. These activities would not be open to the public. However, if you had a nice group and wanted a nice setting it could be done but you would be asked to clean up.

Tim Morrissey was sworn in before providing testimony.

Tim Morrissey presented the following documents to the Board of Civil Authority to support assessment.

Exhibit 1 - Listers Card for The Argentine Tango Society

Exhibit 2 – Result of Grievance Day Appeal

Exhibit 3 – Packet given to Listers from Jon Eggleston dated March 31, 2025 when requesting property tax exemption.

Tim Morrissey stated that the Listers received the packet listed as Exhibit 3 from Mr. Eggleston on March 31, 2025. The Board of Listers felt that it would be a good idea to invite the Argentine Tango Society to the grievance hearings so that they could get more information to make a good decision. We sent them notice of the hearing but we never received a reply. Therefore, at the hearing the Board of Listers denied the request because there were questions about the exemption. Since that time, we talked to our attorney and felt that the property should not be exempt from taxation. Tim stated the conclusion was that it does not have a public benefit to an indefinite class of person and that the property is unlikely to be exempt as public use under the state statute. He also stated that Mr. Eggleston's tax appeal to the Town Clerk states that the property is used exclusively by persons interested and involved in the advancement of Argentine Tango music and dance.

The BCA members were given the opportunity to ask Tim questions.

Robert Fletcher, Esq was sworn in before providing testimony.

Mr. Fletcher stated that the PVR-317 (which is part of Exhibit 3) is a form that is submitted to the Listers. The applicant does not automatically receive a property tax exemption. The Listers makes a decision and if appealed by the appellant then the BCA makes a decision as to whether the property is exempt. It then can be appealed further. He stated that if you determine that the whole of the property is consistent with the requirements of the statute that there would not be a need to be in the current use program as the whole property would be exempt. It's also not an all or nothing proposition. The statute is fairly concise. It basically says that it is real or personal property granted or sequestered or used for public, pious or charitable uses. You then look to case law for guidance to see what is public use. The primary guide law post for determination now is American Museum of Fly Fishing out of Manchester. The property must be dedicated unconditionally to a public view. Standard number two is that the primary use of the property must benefit an indefinite class of persons and must benefit society by delivering benefits to that indefinite class. It must also be owned and operated by a non-profit. Those are the 3 standards under the American Museum of Fly Fishing. According to the Supreme Court, primary use is the direct and immediate use and not a remote or consequential benefit. It is how the property is directly and immediately used and not any consequential benefits that may arise from that.

He stated a case law for a property in Johnson, Vermont, the Vermont Studio Center vs. the Town of Johnson where a use directly promotes an individual interest. Although it may tend incidentally to the public benefit, it is essentially a private not a public activity which is how the Supreme Court in some cases has interpreted that statute.

There were a couple of other items he noted regarding the discussion of the BCA role. There is a Supreme Court decision in the past five years where the Supreme Court has said the BCA is in fact the right place for the determination of a tax exemption application when the Lister's decision is being appealed. Ultimately the Board has to determine what is the primary use and whether that primary use provides benefit to the public under state statute.

He also brought attention to another statute where if the Board determines that this property was being put to public use and found the benefit to be one of health and recreation for folks suffering from Parkinsons the statute requires that it be exempt only if the voters approve the exemption at an Annual or Special Town Meeting.

The Board was able to as Mr. Fletcher questions.

Leighton stated that we need at least 3 BCA members to do an inspection.

Leighton appointed May Black, Liz Lackey, Marina Meerburg, Jan Reynolds and Penny Davis to the inspection committee. The inspection will be conducted on July 16, 2025, at 9:00 am.

The hearing was recessed and will reconvene on August 7, 2025 at 1:00 pm to review the inspection committee report.

### **Education and Training**

Penny stated that this year is the Biennial Review of the voter registration checklist. This is done in odd years. BCA members will review the checklist name by name during July and August. We will meet in September to determine which voters will be purged or challenged. The checklist will be in the Town Clerk's office for review. Penny can also email it to board members in excel format to review.

Tim described the process the Listers use when appraising properties and how to interpret the Listers Care. He provided copies of a sample listers card and 2024 Reappraisal guidelines. He also provided a 2024 land schedule calculation report which Penny can email to the Board. A question-and-answer discussion ensued. The Board thanked Tim for the information and found it helpful.

### **Review Approve Minutes**

The motion was made by Mary Black and seconded by Liz Lackey with all in favor to approve the minutes of November 7, 2025, with the addition of the previous meetings date and the addition of the word to.

The meeting was adjourned.

Respectfully submitted,

Penny A. Davis