

# **Bond Case Briefs**

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## **TAX - VERMONT**

### **Rutland County Parent Child Center, Inc. v. City of Rutland**

**Supreme Court of Vermont - September 1, 2017 - A.3d - 2017 WL 3821833 - 2017 VT 81**

Privately owned parent-child centers sought review of city tax assessor's determination that centers did not qualify for the public-use exemption from property taxation.

After a bench trial, the Superior Court determined that centers qualified for the exemption. City appealed.

The Supreme Court of Vermont held that:

- Centers were wholly dedicated to public use;
- Centers directly benefited an indefinite class of persons; and
- Centers conferred a benefit on society as a result of the benefit conferred on the persons directly served, as required as part of the test for whether a property qualified for a public-use exemption from property taxation.