

Bond Case Briefs

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Brownington Center Church of Brownington, Vermont, Inc. v. Town of Irasburg

Supreme Court of Vermont - October 25, 2013 - A.3d - 2012 VT 99

Church appealed Board of Civil Authority's property tax assessment on its Christian summer camp property, arguing that the entire property was tax exempt because the buildings on the camp were either a church edifice, or a building used as a convent, school or home as defined in 32 V.S.A. §§ 3802(4) and 3832(2). The trial court found that no structure of the sort existed on the property for the purposes of tax exemption and that "the land surrounding these buildings is the exact opposite of an 'edifice.'" Church appealed.

"The parties do not dispute that the River of Life property is dedicated for pious use and that it is owned and operated by the Church as a nonprofit organization. The issue, then, is whether the property is excluded from the pious-use exemption of § 3802(4) by the language in § 3832(2). The Church argues that the camp property qualifies for exemption, primarily because everything that occurs on the property facilitates its religious ministry and that worship and service of the Believer in Christ takes place everywhere on the premises. 'The entire property is dedicated and used for the religious mission of the Church,' such that the use of the structures and the property is 'exclusively religious.' Under this belief, the Church maintains that the steel equipment building, the cabins, kitchen and the tent, are all church edifices. It defines 'church edifice' to be a 'structure or facility that is used exclusively or primarily to propagate a religious message to persons who receive that message for a worshipful purpose.' It posits that an overnight summer camp for religious purposes transforms the entire property into a place of worship and education. We disagree."

The types and intended uses of properties that are eligible for the pious-use exemption under § 3832(2) are identified with specificity and includes convents, schools, orphanages, and hospitals. *Id.* § 3832(2). The list does not include church camps per se – meaning church camps are not exempt.

The Church tried to avoid the significance of the exclusion of church camps from the list of exempt properties by arguing that this church camp consists of a "church edifice" or collection of "church edifices."

"With this, we emphasize the limited scope of our holding. We do not decide as a matter of law what structures can or cannot be a house of worship—be it a cabin, a tent, or a Quonset hut. Rather, our decision today rests solely on the fact that church camps are not among the real estate owned by a religious society that the Legislature has made expressly eligible for the pious-use exemption, and, in our view, describing a church camp as a 'church edifice' stretches the statutory term far beyond its ordinary meaning. Accordingly, we hold that neither the storage building nor the cabins that house campers nor the kitchen where meals are prepared nor the surrounding lands fit within the exemptions listed in § 3832(2), based on either the type of or primary use of these structures. When all is said and done, this property is a camp—a summer camp owned by a church. It is neither a listed structure nor does it encompass a listed use enumerated in § 3832(2) and therefore it is not entitled to property tax exemption."

