

# **Bond Case Briefs**

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### **Community Involved in Sustaining Agriculture, Inc. v. Board of Assessors of Deerfield**

**Appeals Court of Massachusetts - November 10, 2014 - Slip Copy - 2014 WL 5801445**

Community Involved in Sustaining Agriculture, Inc. (CISA) appealed the decision of a single member of the Appellate Tax Board (board) that CISA was not exempt from property taxes. The board concluded that CISA was not a charitable organization as defined in the statute because its dominant purpose is to benefit farmers, and “any benefit derived by the public [is] incidental.” On appeal, CISA argued that the board erred in construing the statute too narrowly.

The Appeals Court agreed, concluding that CISA more closely resembled a traditionally charitable organization than it did a commercial enterprise. “On the facts before it, the board erred in concluding that the primary beneficiaries of CISA’s services are its members, and any public benefit is incidental. Rather, the facts establish that CISA’s programs benefit an indefinite number of people, many of whom are not members, and any benefit to farmers ‘is but the means adopted for this purpose.’”