

**Vershire Board of Civil Authority
McIlmurray Education Tax Exempt Request Appeal
Hearing Minutes
October 10, 2024**

Hearing Attendees:

BCA Members – Vernal Stone, Amy Record, Margaret Darrow Chair, Reva Seybolt, Pat Barnes, Andrea Wasserman, Gene Craft Clerk.

Listers: Lucas Daniels, Debra Kingsbury, Town Counsel Michael Tarrant.

Appellants – Michael McIlmurray, Gregory Seton, Attorney Joe Ronan.

Public attendees – None.

The Board Chair called the meeting to order at 6:38pm, then had the BCA identify themselves to everyone present. There was a question regarding Andrea Wasserman and whether or not she should recuse herself. The Chair reviewed the question of when a member recuses themselves, Andrea did not recuse. The Chair moved on to administer BCA hearing oaths to all BCA members present, and then administered oaths to the Appellant and Listers. There was a question whether Joe Ronan, Atty, should swear as a witness – he did. Michael Tarrant, attorney for the town, did not swear an oath as he would not be giving testimony and confirmed the attorneys would not need to be sworn. Chair verified folks had received the rules of procedure for the hearing. All had.

Listers introduced the property to the board and began to present some evidence to the board, the PVR 317 Form submitted by the Appellant, and discussed the application and how it was interpreted by the Listers, reviewing answers checked on the form. Also, the Listers discussed the Appellant's website and information available there. The Listers felt the property was not being fully dedicated unconditionally to public use. Appellant was then given the opportunity to present their evidence to those in attendance. Exhibits were marked by the Clerk as they were introduced and a copy of each distributed to the Listers, the Board Chair, and the Clerk.

Appellant's evidence:

- 1. Ground Lease between Greg Seton and Michael McIlmurray and the Adhimoksa Foundation,**
- 2. Certificate of Incorporation documents for the Adhimoksa Foundation from the Vermont Secretary of State,**
- 3. Copy of initial letter from Michael McIlmurray requesting tax exemption status for the three (3) cabins located on his property at 317 North Road and leased to the Adhimoksa Foundation, and**
- 4. A copy of the Appellants Appeal of the Board of Listers' decision to the BCA.**

Greg Seton noted that although McIlmurray was the person requesting the Tax Exemption for Adhimoksa, he will be presenting the evidence and explaining the basis for it. He went on to describe his resume, the relationship between Adhimoksa Foundation and the landowners/Landlords, and the intention surrounding the lease of the land under the cabins to Adhimoksa. The Appellants stated that Adhimoksa purchased the cabins, had the land prepared for their placement, including power, septic and water hookups. Each has its own power drop and septic tank but is connected to the landowner's existing septic drain/leach field. Seton explained that Adhimoksa's lease is for twenty-five (25) years.

Appellants stated that the cabins are available for anyone to use, to include those without any previous Buddhist meditation training.

The Listers were allowed to respond to the evidence presented by the Appellant. The Listers noted that their decision was based on the application of Form PVR-317 and its requirements. The Listers indicated that based on the information presented on, and with, that form they rejected the request. The argument being that the Applicants provided no evidence of foundation ownership of the buildings. The board was then asked if they had questions for either the appellant or Listers.

The Listers were then given opportunity to present their evidence to those in attendance, Exhibits were marked by the Clerk as they were introduced and a copy of each distributed to the Appellant, the Board Chair, and the Clerk.

Lister's Evidence:

1. Property Valuation and Review Form 317, originally submitted by Michael McIlmurray to the Listers with the Tax Exemption request for the cabins at 317 North Road.

The Listers explained.....no evidence in the land records of the ownership of the cabins by Adhimoksa.

The BCA Inspection Committee was appointed to review the property and the site visit set for Tuesday, October 15, 2024 at 4:00pm. The inspection committee consists of BCA members Amy Record, Vern Stone, Pat Barnes and Reva Seybolt. The Appellants requested that no Listers be present on the day of inspection by the committee.

Board chair also set the date to reconvene and receive the inspection committee's report as October 30, 2024 at 6:30pm. Chair described the process for the reconvening and recessed the meeting at 8:03pm.

Respectively Submitted,

Gene Craft, Clerk