

FORM PVR-317 Instructions

Vermont Property Tax Public, Pious, or Charitable Exemption

General Information

Please print in **BLUE** or **BLACK** ink only.

NOTE: This form is not necessary if it can be determined that the property is statutorily exempt under the current statute.

Statutory Authority

Vermont law provides certain exemptions from property taxation in Vermont Statutes Annotated, Title 32, Chapter 125. Tax exemption statutes must be strictly construed against the party claiming the exemption. The most often cited exemption is for property granted, sequestered, or used for public, pious, or charitable uses as set forth in 32 V.S.A. § 3802(4).

Primary Use

The analysis for determining whether property is exempt under Section 3802(4) as a public, pious, or charitable use begins with an identification of the primary use of the property. *American Museum of Fly Fishing, Inc. v. Town of Manchester*, 151 Vt. 103, 110 (1989) (finding that “the crucial factor is the primary use to which the property is put”). Primary use refers to the “direct and immediate use” of the property as distinguished from a “remote” or “incidental” use. *Gifford Hospital v. Town of Randolph*, 119 Vt. 66, 72 (1955).

Public, Pious, and Charitable Use Test

There are certain conditions, all of which must exist, in order for the public, pious, or charitable use exemption under Section 3802(4) to apply:

1. The property must be dedicated unconditionally to public use;
2. The primary use must directly benefit an indefinite class of persons who are part of the public, and must also confer a benefit on society as a result of the benefit conferred on the persons directly served; and
3. The property must be owned and operated on a not-for-profit basis.

American Museum of Fly Fishing, 151 Vt. at 110.

Exemption Limitations

Even if the above conditions are met, 32 V.S.A. § 3832 limits exemption from taxation for certain uses of property including:

- **Health and Recreational Uses**

Property that is used primarily for health or recreational purposes is not exempt unless it has been so voted by the legal voters of a town. 32 V.S.A. § 3832(7); *see, e.g., Central Vermont Hospital v. Town of Berlin*, 164 Vt. 456 (1995); *Middlebury College v. Town of Hancock*, 147 Vt. 259 (1986); *In re Aloha Found., Inc.*, 134 Vt. 239, 240 (1976).

- **Religious Society Property**

Property owned or kept by a religious society is only exempt as a pious use if it is used as a church edifice, a parsonage, the outbuildings of the church edifice or parsonage, a building used as a convent, school, orphanage, home, or hospital, land adjacent to any of the buildings named in this subsection, kept and used as a parking lot not used to produce income, lawn, playground, or garden and the so-called glebe lands. 32 V.S.A. § 3832(2); *see, e.g., Our Lady of Ephesus House v. Town of Jamaica*, 178 Vt. 35, 41 (2005); *In re Abbey Church*, 145 Vt. 227, (1984). Note that 32 V.S.A. § 3802(4) exempts “real property owned by churches or church societies or conferences and used as parsonages and personal property therein used by ministers engaged in full time work in the care of the churches of their fellowship within the state.” 32 V.S.A. § 3802(4).

Who Decides Whether the Property is Exempt?

Listers make the initial determination of whether a parcel is eligible for exemption from taxation. This document is designed to help the property owner gather the information and documents necessary to present to the local listers. An appeal from the listers’ decisions goes to the Board of Civil Authority (BCA). From there, it goes to the superior court. The superior court’s decision may ultimately be appealed to the Vermont Supreme Court. As noted above, the Vermont Supreme Court has held that “[a]n exemption will be strictly construed against the party claiming it, and any doubts as to its application will be interpreted against the exemption. Exemption statutes must be construed reasonably, and not in a manner that defeats the purposes of the statute.” *American Museum of Fly Fishing*, 151 Vt. at 108. It is therefore very important that the property owner provide clear and detailed information regarding the property and its uses.

Form PVR-317 requests information regarding the ownership and use of the property for which an exemption is being sought. Attach additional pages as necessary to fully respond to each question.

Send this complete application to your local lister’s office.

Incomplete application may result in the request for exemption being denied.

PVR instructs towns to follow the procedure outlined below:

1. The party requesting the exemption should complete and submit Form PVR-317.
2. The Lister/Assessor reviews the completed form.
3. The town’s attorney should review the completed form and provide an opinion.
4. Based on the above responses, the Board of Listers approves or denies the application for exemption.

NOTE: This form is to be submitted to your local listers' office.

VT Form PVR-317	VERMONT PROPERTY TAX PUBLIC, PIOUS, OR CHARITABLE EXEMPTION
---------------------------	---

REQUIRED ATTACHMENTS. If the applicant is an organization, attach **at a minimum:**

- (A) Organizational documents
 - **Corporation:** Articles of Incorporation & Bylaws
 - **LLC:** Certificate of Formation and Operating Agreement
 - **Partnership:** Partnership Agreement;
- (B) Organization's mission statement;
- (C) IRS tax-exempt determination letter, if applicable;
- (D) Deed to property (may describe unconditional dedication to public/pious/charitable use and any restrictions on use, etc.); and
- (E) Any other relevant documents.

PROPERTY OWNER

Last Name	First Name	Initial	Social Security Number
Entity Name			Federal ID Number
Address			
City	State	ZIP Code	Foreign Country (if not United States)
E-mail Address			

ATTORNEY or AGENT If property owner is being represented by an attorney or agent, complete this section.

Attorney or Agent Last Name	First Name	Initial	Daytime Telephone Number
Company Name, if applicable			
Address			
City	State	ZIP Code	Foreign Country (if not United States)
E-mail Address			

PROPERTY DESCRIPTION

Physical Street Location	SPAN (School Property Account Number)
Physical City/Town	Listed Value of Property (assuming no exemption)
Parcel Size (in acres)	
Describe all buildings on the parcel	

(continued on next page)

Property Owner Name
Social Security Number or Federal ID Number

ORGANIZATION INFORMATION

1. The mission of the organization owning the property would best be described as supporting/benefiting (check **ONE**):
- | | |
|---|--|
| a. <input type="checkbox"/> Animal Welfare | k. <input type="checkbox"/> Housing |
| b. <input type="checkbox"/> Art | l. <input type="checkbox"/> Land Conservation |
| c. <input type="checkbox"/> Children/Youth | m. <input type="checkbox"/> Legal Services |
| d. <input type="checkbox"/> Church | n. <input type="checkbox"/> Men |
| e. <input type="checkbox"/> Conservation/Environment | o. <input type="checkbox"/> Mental Health and/or Substance Abuse |
| f. <input type="checkbox"/> Elder Services | p. <input type="checkbox"/> Museums |
| g. <input type="checkbox"/> Employment and Training | q. <input type="checkbox"/> Recreation |
| h. <input type="checkbox"/> Health | r. <input type="checkbox"/> Science and Research |
| i. <input type="checkbox"/> Health and Health Care Advocacy | s. <input type="checkbox"/> Women |
| j. <input type="checkbox"/> Higher Education | t. <input type="checkbox"/> Other (specify) _____ |

2. Describe the organization's mission. _____

PROPERTY USE

3. Provide a complete and detailed description of the **primary** use of the property. _____

4. Describe the portion of the property involved in the above **primary** use (e.g., square footage used, proportion of users, hours of building time, etc.). Attach a diagram if there are multiple uses of a parcel or building(s).

5. Describe any secondary or incidental uses of the property. _____

6. Describe the portion of the property involved in secondary and/or incidental uses. _____

7. Is the property unconditionally and irrevocably dedicated to a public, pious, or charitable use? Yes No
 7a. If "Yes," explain in detail and provide supporting documentation (e.g., deed, Articles of Incorporation, etc.)

(continued on next page)

Property Owner Name
Social Security Number or Federal ID Number

PROPERTY USE (cont.)

8. Is the property owned and operated by the same entity? Yes No
- 8a. If “No,” provide a detailed description of the operator and its relationship to the owner. Do the entities share a single mission? Provide supporting documentation.

WHO BENEFITS

9. What persons or group of people directly benefit from the primary use of this property? _____

10. Is the property open to the general public? Yes No

11. Are there any restrictions on who may use the property? Yes No

11a. If “Yes,” describe any restrictions on use. _____

12. Are there any restrictions on when the property can be used? Yes No

12a. If “Yes,” describe any restrictions. _____

13. Is an application, pre-approval, or membership required prior to use? Yes No

13a. If “Yes,” describe in detail any requirements and the organization’s decision-making criteria in approving users.

14. Is society as a whole benefited as a result of the benefits conferred on the above persons or group? Yes No

14a. If “Yes,” how does society as a whole benefit as a result of the benefit conferred on the persons directly served?

(continued on next page)

Property Owner Name
Social Security Number or Federal ID Number

FEES AND USE CHARGES

- 15. Is the property described above owned and operated on a not-for-profit basis? Yes No
- 16. Is any of the property subject to a lease, rental, or management agreement? Yes No
 - 16a. If "Yes," attach a copy of all lease, rental, and/or management agreements.
- 17. Other than lease or rental charges, are any fees, admission, or membership charges levied for the use of this property? Yes No
 - 17a. If "Yes," provide details. _____

SIGNATURE

I hereby declare the foregoing to be true and accurate, and request that ~~ALL~~ / A PORTION (cross out term that does not apply) of the property described above be exempt from property taxation under 32 V.S.A. § 3802(4).

Signature _____ Date _____

Printed Name _____

Mail completed application to your town lister's office.

Questions for PVR? Contact our office at:
Phone: (802) 828-5860
Email: tax.pvr@vermont.gov