

STATE OF VERMONT

SUPERIOR COURT  
GRAND ISLE UNIT

CIVIL DIVISION  
DOCKET NO. 14-3-16 Give

_____	)
VERMONT'S CAMP TA-KUM-TA INC.	)
	)
Plaintiff,	)
	)
v.	)
	)
TOWN OF SOUTH HERO,	)
COMMISSIONER, VERMONT	)
DEPARTMENT OF TAXES, and	)
VERMONT DEPARTMENT OF TAXES,	)
DIVISION OF PROPERTY VALUATION	)
AND REVIEW,	)
	)
Defendants.	)
_____	)

**STIPULATION AND AGREEMENT AS TO PROPERTY TAX STATUS**

This **STIPULATION AND AGREEMENT AS TO PROPERT TAX STATUS** (the "Stipulation") is made and entered into by and between Vermont's Camp Ta-Kum-Ta Inc. ("Camp TKT"), the Town of South Hero (the "Town"), and the Commissioner of the Vermont Department of Taxes and the Vermont Department of Taxes, Division of Property Valuation and Review (together, "PVR") (collectively, the "Parties").

In consideration of Ten and More Dollars and in consideration of the promises and mutual covenants and agreements herein set forth, the receipt and sufficiency of which are acknowledged by each party, the Parties hereby agree as follows:

1. Camp TKT is a Vermont not-for-profit corporation organized exclusively for charitable and educational purposes, and it is a recognized public charity under 26 U.S.C. § 501(c)(3).
2. Camp TKT owns and currently operates a camp in South Hero to support children who have or have had any form of childhood cancer and their families. The camp is located on approximately 103 acres of land at 77 Sunset View Road in South Hero (the "Camp"). The Camp consists of a main lodge, an activities barn, a chapel, an arts and crafts building, a costume building, a security building, a playhouse, nine residential cabins, and an in-ground pool. Camp TKT also owns a two-bedroom dwelling at 79 Sunset View Road and the land immediately surrounding it, which

TKT leases to a private tenant.

3. On October 19, 2015, Camp TKT filed an application with the Town seeking exemption from property taxation. The Town denied Camp TKT's application by written decision dated December 7, 2015.
4. In March of 2016, Camp TKT filed a lawsuit against the Town docketed as No. 14-3-16 Gicv seeking a declaration that the Camp is exempt from property taxation (the "Lawsuit"). Camp TKT and the Town jointly moved to join PVR in the Lawsuit.
5. The Parties agree that Camp TKT shall not be required to pay property taxes for the Camp for Fiscal Year 2016 and going forward, and that the Camp shall be listed in the Town's grand list as exempt. As a result, the Town will no longer be obligated to collect property taxes for the property located at 77 Sunset View Road, and that the Town will not be liable to PVR for any taxes that would have been assessed in the absence of this agreement. The Town will issue a tax bill for the property located at 79 Sunset View Road.
6. The Parties agree that this Stipulation shall remain in effect so long as that property is used for the purpose described in Camp TKT's application described in ¶ 3 of this Stipulation, and for so long as Camp TKT remains a non-profit organization under 26 U.S.C. § 501(c)(3). In the event Camp TKT uses the Camp in a manner inconsistent with the uses set forth in its application or fails to remain a non-profit organization under 26 U.S.C. § 501(c)(3), the Town and/or PVR may reconsider the Camp's obligation to pay property taxes. The Town and/or PVR may request documentation and other information from Camp TKT on an annual basis in order to evaluate its current use of the Camp.
7. Camp TKT agrees to dismiss the Lawsuit without prejudice, and agrees that it would only re-file suit should the Town or PVR reconsider the Camp's tax status as described in ¶ 6 of this Stipulation.
8. By signing this agreement, PVR does not concede that it is a necessary party or should be a party to the Lawsuit. PVR nonetheless understands that this Stipulation represents the resolution of a disputed appeal and agrees to be bound by the terms and obligations set forth herein.
9. This Stipulation is binding upon, and shall inure to the benefit of, the Parties for themselves and successors, assigns, and agents, and the persons executing this

Stipulation are duly authorized to execute the same.

10. This Stipulation shall be governed by Vermont law.
11. This Stipulation constitutes the complete understanding between the Parties hereto and may not be changed except by a writing signed by both parties. The Parties and their counsel acknowledge that neither they nor any of their representatives have made any representation, warranty or promise other than as set forth in this Agreement.
12. This Stipulation may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, Vermont's Camp Ta-Kum-Ta Inc. does hereby execute this document as of the \_\_\_ day of November, 2016.

**VERMONT'S CAMP TA-KUM-TA INC.**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

IN WITNESS WHEREOF, the Town of South Hero does hereby execute this document  
as of the \_\_\_ day of November, 2016.

**TOWN OF SOUTH HERO**

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

IN WITNESS WHEREOF, the Commissioner of the Vermont Department of Taxes does hereby execute this document as of the 7<sup>th</sup> day of November, 2016.

**COMMISSIONER, VERMONT  
DEPARTMENT OF TAXES**

By: 

Name: Suzanne M. Monte

Title: Attorney for Department of Taxes

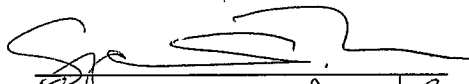
IN WITNESS WHEREOF, the Vermont Department of Taxes, Division of Property Valuation and Review does hereby execute this document as of the 7<sup>th</sup> day of November, 2016.

**VERMONT DEPARTMENT OF  
TAXES, DIVISION OF PROPERTY  
VALUATION AND REVIEW**

By:

Name:

Title:



Suzanne M. Monte

Attorney for Department of Taxes