



THE COMMONWEALTH OF MASSACHUSETTS

Appellate Tax Board

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Docket No. F320598

SHRINE OF OUR LADY OF LASALETTE
Appellant.

v.

BOARD OF ASSESSORS OF THE
CITY OF ATTLEBORO
Appellee.

DECISION WITH FINDINGS

The decision on remand is for the appellant and an abatement is granted in the amount of \$73,094.17, plus applicable interest. On the basis of the parties' Statement of Agreed Facts and arguments, the Appellate Tax Board ("Board") makes the following findings of fact and rulings of law.

The Supreme Judicial Court ("Court") remanded this appeal to the Board "for a determination regarding the amount of the abatement" due to the appellant. *Shrine of Our Lady of LaSalette Inc. v. Assessors of Attleboro*, 476 Mass. 690, 702 (2017). The abatement results from the Court's ruling that the welcome center and maintenance building, which the Board determined were entitled to only a partial exemption, were fully exempt under G.L. c. 59, § 5, Clause Eleventh. *Id.* at 699-700. The Court otherwise affirmed the Board's decision.

The parties agree that the tax on the maintenance building and the welcome center building should be abated under the Court's decision. The contested issue, which the assessors have raised for the first time on remand, is whether 9 acres of land surrounding the welcome center ("surrounding land") should also be abated.

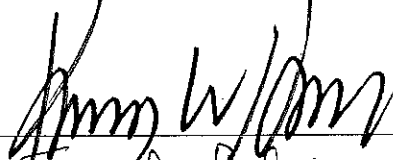

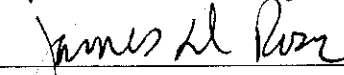
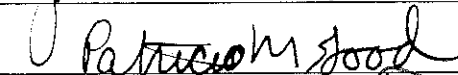
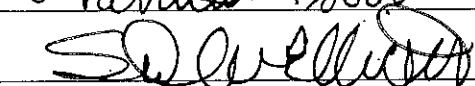
Prior to this remand, the assessors treated the surrounding land as part of the welcome center; they included the surrounding land with the welcome center on the property record card for the fiscal year at issue and applied the same partial exemption to surrounding land and welcome center. Further, the Board and the Court both treated the surrounding land as part of the welcome center. See, e.g., *Id.* at 693-94 (describing the appellant's use of the "welcome center and surrounding land" for various purposes and noting that the Board "agreed with the assessors' determination that the welcome center and surrounding land were taxable at forty per cent of their value and sixty per cent exempt.").

The Board therefore agrees with the appellant that because the Court treated the surrounding land as part of the welcome center -- as did the Board and the assessors themselves up until this remand -- the Court's determination that the welcome center is "entirely exempt from taxation under Clause Eleventh" applies to the surrounding land. *Id.*, at 699. Accordingly, because the Court has already determined that the welcome center, including the surrounding land, is entirely exempt from tax, the Board rejects the assessors' assertion on remand that no abatement should be granted for the tax paid on the surrounding land.


Further, there is nothing in the record to suggest that the surrounding land was appropriated to a non-religious use. Located on the surrounding land are the Holy Stairs, religious statutes, Christmas displays, and trails for pilgrims and retreatants. The appellant also uses various parts of the surrounding land for Good Friday Services, overflow parking, a driveway to access other parts of the subject property, and as a buffer from surrounding land. Accordingly, because these uses further the appellant's religious use of the subject property, and have not been appropriated to another, non-religious use, the surrounding land is exempt from tax.

On the basis of the foregoing and in accordance with the Court's remand, the Board determined that the amount of the abatement due to appellant is \$73,094.17 plus applicable interest, representing the tax attributable to the welcome center, including the surrounding land, and the maintenance building. Accordingly, the decision is for the appellant in the amount of \$73,094.17 plus applicable interest.

APPELLATE TAX BOARD

	Chairman
	Commissioner
	Commissioner
	Commissioner
	Commissioner

Attest:


Clerk of the Board

Date: JUL 27 2018
(Seal)