COMMONWEALTH OF MASSACHUSETTS

**APPELLATE TAX BOARD**

# TRIMOUNT FOUNDATION, INC.      v.   BOARD OF ASSESSORS OF

#    THE CITY OF NEWTON

Docket Nos. F328464, F331510, Promulgated:

            F332637 January 16, 2019

 These are appeals under the formal procedure pursuant to G.L. c. 58A, § 7 and G.L. c. 59, §§ 64 and 65, from the refusal of the Board of Assessors of the City of Newton (“appellee” or “assessors”) to abate taxes on certain real estate located in Newton owned by and assessed to the appellant, Trimount Foundation, Inc. (“Trimount Foundation” or “appellant”), under G.L. c. 59, §§ 11 and 38, for fiscal years 2015, 2016, and 2017 (“fiscal years at issue”).

 Commissioner Good heard these appeals. Chairman Hammond and Commissioners Scharaffa, Rose, and Elliott joined her in the decisions for the appellant.

These findings of fact and report are made pursuant to requests by the appellant and the appellee under G.L. c. 58A, § 13 and 831 CMR 1.32.

 *Janet Steckel Lundberg*, Esq. and *Vincent J. Pisegna*, Esq. for the appellant.

 *Anthony M. Ambriano*, Esq. for the appellee.

## FINDINGS OF FACT AND REPORT

On January 1, 2014, January 1, 2015, and January 1, 2016, Trimount Foundation was the assessed owner of an 87,591-square-foot parcel of land improved with a 9,000-square-foot, Victorian-style dwelling located at 80 Claremont Street in Newton (“subject property”).[[1]](#footnote-1) Relevant assessment[[2]](#footnote-2) information is contained in the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **Fiscal** **Year** | **Assessed Value[[3]](#footnote-3)** | **Tax Rate** | **Total Taxes** |
| 2015 | $2,607,300 | $11.61 | $30,573.46 |
| 2016 | $2,607,300 | $11.38 | $29,967.78 |
| 2017 | $2,607,300 | $11.12 | $29,283.11 |

For each of the fiscal years at issue, the appellant timely paid its taxes in full, without incurring interest, and timely filed its Forms 3ABC with the assessors.[[4]](#footnote-4) Additional jurisdictional information is contained in the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **Fiscal Year** | **Abatement Application****Filed** | **Abatement Application Denied** | **Petition Filed** |
| 2015 | 1/30/15 | 4/30/15 | 7/24/15 |
| 2016 | 1/27/16 | 4/25/16 | 7/18/16 |
| 2017 | 1/25/17 | 2/15/17 | 5/10/17 |

Based on the foregoing facts, the Appellate Tax Board (“Board”) found and ruled that it had jurisdiction to hear and decide these appeals. The issue presented for the Board’s consideration in these appeals was whether the subject property was exempt from taxation under G.L. c. 59, § 5, Cl. Third (“Clause Third”) as property owned and occupied by a charitable organization in furtherance of charitable purposes. The hearing of these appeals spanned two days and featured the testimony of five witnesses, along with a documentary record that included stipulated facts and exhibits. Based on the record in its totality, the Board made the following findings of fact.

1. **Trimount Foundation and Opus Dei**

The subject property has been owned by Trimount Foundation since 1977. Trimount Foundation is a Massachusetts chapter 180 charitable corporation and an I.R.C. § 501(c)(3) tax-exempt organization. As reflected in its Amended Articles of Organization, the mission of Trimount Foundation is to “further the religious and educational purposes of the Roman Catholic organization, Opus Dei[.]” The record showed that Trimount Foundation’s primary function is to manage the finances of and be the record property owner for Opus Dei-affiliated properties, like the subject property.

Opus Dei, which means “the Work of God” in Latin, was founded in 1928 by Father Josemaria Escriva, now a canonized saint. The mission of Opus Dei is to promote the practice of Christian values in daily work and life, and it accomplishes that mission through a broad spectrum of services and programs. The offerings include religious-oriented programs – e.g., faith formation classes and lectures, prayer circles, charitable services for the needy, and the celebration of the Catholic Mass. There are also programs oriented towards practical life skills, such as educational tutoring, professional mentoring, job-preparedness training, and classes focused on home economics. Opus Dei is a unique entity within the Roman Catholic Church in that it is a personal prelature, that is, it is not affiliated with a specific geographic location, like most dioceses. Opus Dei is headed by a Prelate, who resides in Spain.

During the periods relevant to these appeals, there were over 90,000 members of Opus Dei located in sixty countries around the world. Included in that membership were approximately 1,900 ordained priests. However, the vast majority of Opus Dei members are laity. There are different levels of membership in Opus Dei, but most relevant to these appeals are the members who make lifelong commitments to serve Opus Dei. Such members, both male and female, are known as Numeraries.

Four Numeraries - Marie Oates, Dr. Carmel Kelly, Jaqueline Taylor, and Inez Cipriani - testified at the hearing of these appeals, and the Board found their testimony to be credible. The path to becoming a Numerary takes approximately five to six years. It begins when an individual develops an interest in Opus Dei, usually by attending a program offered at an Opus Dei-affiliated center, like the subject property. After that, a person must request admission by writing to the Prelate. Candidates then receive six months of classes and one-on-one spiritual training, culminating with what is known as an admission, which is a small ceremony attended by a representative of the Prelate.

For a one-year period after admission, candidates take additional classes and receive additional training, and if they wish to continue, they make what is called an oblation, which is a more formal commitment, made in the presence of witnesses, to live the vocation of a Numerary. For each of the five years following oblation, Numeraries make annual renewals of their commitment to living as a Numerary. The last step in the process is called fidelity, which again is a ceremony that takes place in the presence of witnesses and with a representative of the Prelate. Fidelity is considered to be a lifelong commitment to living as a Numerary, and Numeraries may only leave the vocation thereafter if they obtain dispensation from the Prelate.

Living as a Numerary requires not only carrying out the work and mission of Opus Dei, but also agreeing not to marry, taking a vow of celibacy, and agreeing to live with other Numeraries in Opus Dei centers instead of with family members or in private residences. Numeraries are expected to have private employment and be self-supporting, but also to contribute substantially all of their income over-and-above that required for immediate personal expenses to an Opus Dei organization. Numeraries cannot select the center at which they live, nor how long they will reside there. Rather, they are assigned to a center by the Prelate, and may be reassigned at any time.

Dr. Carmel Kelly, a Numerary who resided at the subject property during the fiscal years at issue, testified to Opus Dei’s assignment and reassignment process. She stated that in her decades as a Numerary, she has lived in approximately fifteen different centers, both in Ireland and in the United States. She stated that Numeraries can be asked to leave on as little as a day’s notice, and as was twice the case with her, even within the hour. To that end, Dr. Kelly testified that when Numeraries are assigned to a center, they bring only a few suitcases of personal belongings. The furniture and other items in any given center are not the personal belongings of a Numerary, but those of the center.

The reassignments can be remote, and as Numeraries have private employment, the consequences of these transfers can be difficult. Dr. Kelly testified that in connection with one of her transfers, she had to sell her medical practice and join a new one, as the location of the new center made it impossible to serve her patients and carry out her other duties as a Numerary. Dr. Kelly testified that the length of stay at any given center is highly variable. Some assignments can last several years while others can be as short as six months; it is all at the discretion of the Prelate.

1. **Cedar Wood Foundation, Inc. and its Programs and Services**

The subject property is one of the aforementioned Opus Dei centers. Although it is owned by Trimount Foundation, the subject property is leased to and operated by a different organization, Cedar Wood Foundation, Inc. (“Cedar Wood”), which is also a Massachusetts chapter 180 charitable corporation and an I.R.C. § 501(c)(3) tax-exempt organization. The record indicated that while Trimount Foundation generally holds title to Opus Dei properties, mission-specific entities are formed at the local level to operate each property, and Cedar Wood is one of those entities.

The broad language of Cedar Wood’s Articles of Organization state that its charitable purpose is to “engage in any and all lawful activities related to educational, religious, charitable, scientific, or literary purposes within the meaning of I.R.C. § 501(c)(3).” A more specific description of Cedar Wood’s mission is provided on its public website, a copy of which was entered into the record. It states:

Since 1985, Cedar Wood Foundation has inspired and supported women in their integral personal, professional and spiritual developments. The programs offered by Cedar Wood are open to women of all races, creeds and ethnic backgrounds. The spiritual and doctrinal formation offered at Cedar Wood is entrusted to Opus Dei, a personal prelature of the Catholic Church founded by St. Josemaria Escriva. The mission of Opus Dei is to help people turn their daily activities and work into occasions of loving God, serving others and improving society.

Dr. Kelly, who is the Director of Cedar Wood, testified about the layout of the subject property and the activities of the seven Numeraries who lived there during the periods relevant to these appeals.

The subject property has three floors and a basement level. In the basement level there were classrooms, an office, bathrooms, a laundry room, a utility area, and a storage area. On the first floor there was a kitchen, dining room, living room, offices, a lounge, a foyer, a chapel, a space for hearing confessions, and a sacristy, which is where items used during a Mass are stored. The second floor had four bedrooms, four bathrooms, a sitting room, a library, and an office. Finally, the third floor had three additional bedrooms, two guest rooms, a lounge, and two additional bathrooms.

Living as a Numerary involves considerable time dedicated to prayer and worship in community with other Numeraries. As such, the Numeraries residing at the subject property typically gather each morning in the subject property’s chapel for Mass, which is said by a visiting priest. Numeraries are also expected to have communal evening meals with one another, and again, pray together and discuss and plan the activities of the center. In between those daily bookends, Numeraries generally leave to go to their own places of employment.[[5]](#footnote-5) However, Dr. Kelly testified that the Numeraries intentionally stagger their schedules so that someone is nearly always present at the subject property due to the constant activities taking place there.

The record showed that the subject property offered a host of programs during the fiscal years at issue. The size and subject of these programs varied. Some were in the nature of classes while others were lectures or workshops. Some were for groups while others were for individuals. Some were directed at teens and youth while others were offered for adults. Some were faith focused while others were oriented to professional or vocational training. Free on-site daycare was offered to program participants in conjunction with many of the programs.

Some of the programs were ongoing while others were one-day events. One ongoing offering was called “The Faith Explained.” During 2015, that course was offered at the subject property on Saturday mornings from 10:00 a.m. to 12:00 p.m., twice monthly from February through May. In 2016, it was offered at the same time on Friday mornings, on a monthly basis from October through August. Another ongoing program was called “Study and Career Nights at Cedar Wood,” which was offered to high school girls on two Tuesdays a month from 4:00 p.m. to 8:00 p.m., from October through January. A popular ongoing offering held at Cedar Wood was called “The Art of Living,” which was held one day a week for two hours over a period of months. “The Art of Living” taught homemaking skills such as sewing and cooking, and there was a program for adults and a separate junior club for teenagers. Additional ongoing events included weekend spiritual retreats, which were offered on a seasonal basis at the subject property during the fiscal years at issue.

There were also many one-day events. Examples in the record of these types of events included: a one-day program called “Architecture and Interior Design Shop,” a seminar for high school girls; “Mothers and Daughters Bonding in Style,” a one-day fashion seminar encouraging mothers and daughters to learn more about fashion and one another; a nursing seminar; an event called “Poetry Opens the World,” which was an evening with an internationally recognized poet that included a wine-and-cheese reception; and a creative calligraphy workshop. An annual holiday event, called “Christmas at Cedar Wood,” was also offered each December, featuring Christmas carols, refreshments, and a homily.

Although some of the programs offered by Cedar Wood took place offsite, Dr. Kelly explained that the subject property was used as the planning place for those activities. For example, one of Cedar Wood’s annual offerings is a summer camp called Camp Mattakeessett. Located in New Hampshire, it provides 250 children each year with a five-day summer camp at which they can enjoy sports and leisure activities along with prayer and Mass. Dr. Kelly testified that although the camp itself takes place offsite, the considerable planning and organization for it all takes place at the subject property. There were also events held at larger affiliate facilities located in Boston and in Pembroke, but those, too, were sponsored by Cedar Wood and the planning and organization for them took place at the subject property.

Similarly, Dr. Kelly testified that the subject property may be used as the place of departure and return for some of Cedar Wood’s charitable pursuits. For example, some of the youth group activities include visits to nursing homes or soup kitchens. Dr. Kelly testified that they drive to those destinations as a group, leaving from and returning to the subject property.

Finally, Numeraries were expected to offer ongoing personal mentoring and faith formation to prospective Numeraries as they progressed through the admission process. Therefore, any of the rooms in the subject property could be in use for this type of one-on-one training at any given time.

The record indicated that the programs offered at the subject property were for the most part free of charge. Some of the programs had minimal fees to offset materials costs. Programs involving overnight stays at the subject property had fees of $50 to offset the cost of food and supplies.

When asked by the hearing officer how Cedar Wood informed the public of the availability of the programs at Cedar Wood, Dr. Kelly stated that they use a variety of means to publicize their services, including Facebook and other social media, as well as e-mail and text blasts to established distribution lists. Dr. Kelly testified that news of Cedar Wood’s programming is often spread by word of mouth from past participants who enjoyed the program offerings. The Numeraries oftentimes spread the word to their own friends and colleagues. They also post fliers on billboards in various settings, including area churches, schools, and other places. Many of the fliers publicizing Cedar Wood’s offerings were entered into the record. In all, approximately 1,500 people were provided services by Cedar Wood each year during the fiscal years at issue.

The record showed that the subject property is very much a shared space, and the Numeraries have virtually no expectation of exclusivity in it, even in their assigned bedrooms. Dr. Kelly testified that the bedrooms have locks, but they are not locked in practice and the Numeraries do not have keys to them. She further explained that if a Numerary is going to be away on a given weekend, she is expected to clean out space in the closet and to put fresh linens on the bed, as a mentee, retreat participant, or other beneficiary of Cedar Wood’s programs may be making use of that room. The subject property was leased in its entirety by Cedar Wood during the fiscal years at issue. None of the individual Numeraries living there signed a lease for the subject property.

1. **The Assessors’ Testimony**

The Assessors for their part offered the testimony of one witness, James Shaughnessy, who is a member of the Board of Assessors. Mr. Shaughnessy testified regarding the rationale for the assessors’ decision to grant only a partial exemption to the subject property beginning in 2015, rather than the full exemption it had enjoyed throughout the entirety of the appellant’s previous four decades of ownership.

Mr. Shaughnessy explained that the assessors had involvement with another Opus Dei center located in Newton that was similar in its purposes and operations to the subject property, except that it housed twelve men. Mr. Shaughnessy testified that the assessors learned that four of the men residing in that property were ordained priests, while eight were Numerary members of Opus Dei. He stated that since that ratio worked out to one-third of the residents being ordained clergy, the assessors exempted one-third of the value of that property.

Mr. Shaughnessy testified that the assessors then applied that same partial exemption to the subject property. The reason for the partial exemption was that the assessors did not consider the portions of the subject property inhabited as the primary residence of the Numeraries, who were not employees of Cedar Wood, Trimount Foundation, or Opus Dei, to be occupied for public charitable purposes.

The assessors did not call any additional witnesses.

1. **The Board’s Conclusions**

The evidence, including the parties’ stipulations, showed that the subject property was owned by a charitable organization, the Trimount Foundation, during the fiscal years at issue, and the Board so found. Based on the record in its totality, the Board also found that the subject property was leased in its entirety to another charitable organization, Cedar Wood, and that the subject property was occupied by Cedar Wood in furtherance of its charitable purposes for purposes of Clause Third.

In making this determination, the Board found that the occupancy of the subject property was that of Cedar Wood itself, and not the individual Numeraries residing there. Among the facts on which the Board relied in reaching this conclusion were: the Numeraries did not sign leases or subleases for the subject property; they had virtually no expectation of exclusivity in any area of the subject property, including their assigned bedrooms, which were not locked and to which they did not have keys; they could not choose the center to which they were assigned nor their length of stay there; the furniture and other possessions in the subject property were not their own personal belongings but those of Cedar Wood.

In addition, the Board found that the residency of the Numeraries at the subject property was not a mere convenience, but served to facilitate Cedar Wood’s charitable purposes. The Board found that Cedar Wood occupied the subject property in furtherance of its charitable purpose of carrying out the mission of Opus Dei by promoting the practice of Christian values in daily work and life. There was substantial evidence in the record of the broad range of religious, educational, and other charitable services offered to members of the public on a regular basis at the subject property. These programs and services took place on varying days and at varying times, such that the on-site availability of the Numeraries enhanced Cedar Wood’s ability to deliver these programs and services.

The Board therefore found and ruled that the appellant met its burden of showing that the subject property was owned and occupied by a charitable organization in furtherance of its charitable purposes for purposes of Clause Third, and that it was entitled to a full exemption for the fiscal years at issue. The Board therefore issued decisions for the appellant in these appeals, and granted abatements in the following amounts: $30,573.46 for fiscal year 2015; $29,967.78 for fiscal year 2016; and $29,283.11 for fiscal year 2017.

 **OPINION**

Pursuant to G.L. c. 59, § 2, all property, real and personal, situated within the commonwealth . . . unless expressly *ex*empt, shall be subject to taxation. Clause Third provides an exemption for “real estate owned by or held in trust for a charitable organization and occupied by it or its officers for the purposes for which it is organized **or by another charitable organization** or organizations or its or their officers for the purposes of such other charitable organization or organizations.” (emphasis added). Thus, a taxpayer seeking exemption under Clause Third must satisfy both prongs of this two-pronged test. *See* ***Mary Ann Morse Healthcare Corp. v. Assessors of Framingham,*** 74 Mass. App. Ct. 701, 703 (2009). “The burden of establishing entitlement to the charitable exemption lies with the taxpayer.” ***Western Massachusetts Lifecare Corp. v. Assessors of Springfield,*** 434 Mass. 96, 101 (2001). “Any doubt must operate against the one claiming a tax exemption.” ***Boston Symphony Orchestra v. Assessors of Boston,*** 294 Mass. 248, 257 (1936).

In the present appeals there was no real dispute that both Trimount Foundation and Cedar Wood are charitable organizations within the meaning of Clause Third, nor was there a dispute that Trimount Foundation owned the subject property during the fiscal years at issue. The issue in dispute in these appeals was whether the subject property was “occupied” in furtherance of charitable purposes.

Courts and this Board have noted that “occupancy” under Clause Third means

something more than that which results from simple ownership and possession. It signifies an active appropriation to the immediate uses of the charitable cause for which the owner was organized . . . . [T]he nature of the occupation must be such as to contribute immediately to the promotion of the charity and physically to participate in the forwarding of its beneficent objects.

***Rockridge Lake Shores Property Owners’ Association v. Assessors of Monterey***, Mass. ATB Findings of Fact and Reports 2001-581, 587 (citing ***Assessors of Boston v. The Vincent Club***, 351 Mass. 10, 14 (1966)) (other citations omitted). In making a determination as to occupancy, it is the dominant use of the property that is determinative. See ***New England Forestry Foundation, Inc. v. Assessors of Hawley,*** 468 Mass. 138, 155 (2014); ***Shrine of Our Lady of La Salette, Inc. v. Assessors of Attleboro***, 476 Mass. 690, 699 (2017).

In cases like the present appeals, which involve property that, among other uses, furnishes housing to persons affiliated with a charitable organization, there is a threshold determination to be made: by whom is the property occupied? In ***M.I.T. Student House, Inc. v. Assessors of Boston***, 350 Mass. 539 (1966), which presented the question of whether a building that was used to provide housing to university residents was exempt under Clause Third, the Court held that the occupancy was not that of the individual students, but of the university itself. ***Id.*** at 542. Similarly, in ***The Sterling and Francine Clark*** ***Art Institute, Inc. v. Assessors of Williamstown***, Mass. ATB Findings of Fact and Reports 2015-581, the Board considered whether a property owned by a charitable organization - an art museum located on a college campus - and used to provide housing to visiting art scholars who participated in lectures and other educational programming in furtherance of the organization’s educational charitable purposes, was exempt under Clause Third. The Board answered that question in the affirmative, after concluding that the occupancy was not that of the individual visiting scholars, but of the charitable organization itself. Significant to the Board in that case was the fact that the visiting scholars did not have leases or other tenancy rights in the property at issue; they were often there for short-term periods, and they could be reassigned within the building at the discretion of the organization. ***Id.*** at 2015-590. *Contrast* ***Jewish Geriatric Services, Inc. v. Assessors of Longmeadow***, Mass. ATB Findings of Fact and Reports 2002-337, 352 (finding individual residents of assisted living facility to be occupants of the property because, among other reasons, “G.L. c. 19D affords elderly residents of assisted living residences the rights  and  protections enjoyed by traditional tenants”), *aff'd*, 61 Mass. App. Ct. 73 (2004).

 The facts of the present appeals were substantially similar to those in ***M.I.T. Student House*** and ***The Sterling and Francine Clark Art Institute***. The record showed that the Numeraries who resided at the subject property did not have leases or other tenancy rights to the subject property. They did not enjoy rights of exclusivity to any portions of the subject property, including their assigned bedrooms, which were not locked and to which they did not have keys, nor did they have control over their length of stay at any particular center. That assignment was at the sole discretion of the Prelate and could be changed at any time, with virtually no notice. Moreover, the furnishings and other items at the subject property were not the personal belongings of any resident Numerary, but rather, the property of Cedar Wood. Based on these facts, the Board determined that the occupancy of the subject property was that of Cedar Wood itself, and not of the individual Numeraries who resided there during the fiscal years at issue.

However, the inquiry does not end with the resolution of this threshold determination. For purposes of Clause Third, occupancy means more than simple possession. ***The Vincent Club***, 351 Mass. at 14 (other citations omitted). It “must be such as to contribute immediately to the promotion of the charity and physically to participate in the forwarding of its beneficent objects.***” Id.***

To that end, the Board found that the appellant demonstrated that the subject property was occupied in furtherance of Cedar Wood’s charitable purposes. There was ample demonstration in the record that the subject property was in near constant use for myriad programs connected with Cedar Wood’s charitable purposes, including worship and prayer-related activities as well as educational tutoring, vocational and professional mentoring, and other traditionally charitable purposes. The record further showed that these programs and services were open to members of the public, often for free or at low cost, with minimal fees charged to offset expenses.

The facts of these appeals were analogous to those of ***Sisters of Providence a/k/a Sisters of Providence, Inc. v. Assessors of West Springfield***, Mass. ATB Findings of Fact and Reports 2013-769, in which the Board concluded that a building inhabited by nuns but also used by them to deliver services such as grief counseling for those with cancer and their families and support services for recovering alcoholics as well as spiritual counseling for the aforementioned persons was exempt under Clause Third. In making that determination, the Board found that “[t]he Sisters did not live at the subject home merely for their own convenience. Their presence at the subject property was consistent with the service mission and purposes of the appellant, the charitable organization that owned the property.” ***Id.*** at 2013-781. Here, too, the Board found that the residency of the Numeraries at the subject property was not a mere convenience, but instead was integral to the promotion of Cedar Wood’s charitable purposes.

It was the assessors’ position in these appeals that the fact that the Numeraries were not employees of either Trimount Foundation or Cedar Wood, but instead had full-time private employment elsewhere, somehow affected the subject property’s eligibility for exemption. The Board did not find this argument persuasive. The Numeraries were committed members of Opus Dei, having pledged lifelong dedication thereto, and their mission was to advance its core religious and educational purposes, both by performing services and donating substantial financial assistance to related entities. Much of the work of charitable organizations, by their very nature, is advanced by volunteers, rather than paid employees, and the Board did not find it material that the residents of Cedar Wood were not paid employees of Trimount Foundation, Cedar Wood, or Opus Dei.

In conclusion, the Board found that the appellant met its burden of demonstrating that the subject property was owned by a charitable organization and occupied by a charitable organization in furtherance of its charitable purposes throughout the fiscal years at issue. The Board therefore found and ruled that the subject property was exempt from taxation under Clause Third.

 Accordingly, the Board issued decisions for the appellant in these appeals, and granted abatements in the following amounts: $30,573.46 for fiscal year 2015; $29,967.78 for fiscal year 2016; and $29,283.11 for fiscal year 2017.

 **THE** **APPELLATE TAX BOARD**

 **By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

 **Thomas W. Hammond, Jr., Chairman**

**A true copy,**

**Attest: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

 **Clerk of the Board**

1. The subject property is also known as 80 Lombard Street because it is located at the corner of Lombard and Claremont Streets and is number 80 on both streets. [↑](#footnote-ref-1)
2. The total tax amounts listed for fiscal year 2016 and 2017 are inclusive of a Community Preservation Act Surcharge. [↑](#footnote-ref-2)
3. As will be discussed further below, the assessed values reflect a 33% exemption of the subject property granted by the assessors. [↑](#footnote-ref-3)
4. Because the appellant is a charitable organization created primarily for religious purposes, it was exempted from the requirement of filing annual Forms PC with the Office of the Attorney General, per G.L. c. 12, § 8F. [↑](#footnote-ref-4)
5. The record showed that the Numeraries living at the subject property during the fiscal years at issue had diverse professions. Among them were educators, nurses, doctors, and other professionals. [↑](#footnote-ref-5)