



**THE COMMONWEALTH OF MASSACHUSETTS**

***Appellate Tax Board***

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**Docket No. F328702**

**FIRST CONGREGATIONAL CHURCH  
Appellant.**

**BOARD OF ASSESSORS OF  
THE TOWN OF ROYALSTON  
Appellee.**

**DECISION WITH FINDINGS**

The Decision is for the appellant. The issue presented in this appeal was whether the parcel of real estate located at 3 on the Common in Royalston ("subject property"), was exempt for fiscal year 2015 under G.L. c. 59, § 5, cl. 11 ("Clause 11<sup>th</sup>"). The relevant facts were largely undisputed by the parties, and based on the evidence introduced at the hearing of this appeal, the Presiding Commissioner made the following findings and rulings.

The subject property is a one-acre parcel of real estate improved with a two-story building containing 3,142 square feet of finished area. It also has a large detached barn. The subject property was built in 1840, and since the latter part of the 19<sup>th</sup> century, has been owned and used by appellant First Congregational Church ("Church"). The Church's parish building is located on a separate parcel of real estate, in close proximity to the subject property.

David Williams, who is a deacon at the Church and also a member of its Board of Trustees, testified at the hearing of this appeal regarding the various uses of the subject property, and the Presiding Commissioner found his testimony to be credible. Mr. Williams explained that the Church has used the subject property for a variety of purposes over the years. The subject property contains, among other features, a residential living area, consisting of a kitchen, living area, and three bedrooms. That portion of the subject property had historically been inhabited by the Church's pastor. Mr. Williams testified the subject property is also used, in part, to store the Church's records, including its financial statements, and that its Board of Trustees meetings are held in a conference room there. He also testified that the subject property is, on occasion, used to hold meetings for various Church-related groups, including its

women's and youth groups. It is also used to store miscellaneous items, such as additional chairs for the Church and baskets that are used to hold auction-items during various church fundraising events. Photographs of all of these uses, including the meeting rooms, stored chairs, baskets, and file cabinets, were entered into evidence.

Mr. Williams stated that the subject property, along with the main parish building, had long been exempt from local tax, and that the Church was surprised to receive a tax bill from the assessors for the fiscal year at issue. He explained the circumstances that caused the assessors to conclude that there had been a change in use of the subject property.

Mr. Williams testified that in mid-2013, the Church's long-time pastor discontinued his affiliation with the Church and ultimately the Church had to hire a new pastor. The Church hired a new pastor from a neighboring community, however, that pastor did not wish to take up residence in the subject property. As a result, as of the relevant date of valuation, the subject property was not occupied as a parsonage, though its other church-related uses remained the same.

It was the assessors' position in this appeal that the subject property did not qualify for exemption under Clause 11th, which exempts from local taxation "houses of religious worship owned by, or held in trust for the use of, any religious organization, and the pews and furniture and each **parsonage** so owned[.]" (emphasis added). The assessors contended that, as the subject property was no longer inhabited by the Church's pastor, it was not exempt as a "parsonage" under Clause 11<sup>th</sup>. This argument, which is premised on an overly narrow interpretation of Clause 11<sup>th</sup>, is unavailing and must be rejected.

As illustrated by the Supreme Judicial Court's recent decision in ***Shrine of Our Lady of La Salette, Inc. v. Assessors of Attleboro***, 476 Mass. 690, (2017), the relevant inquiry is not whether the property is inhabited as a parsonage, but whether its dominant use is "connected with," religious worship and instruction, and which "normally accompan[ies] and supplement[s] the religious work of a parish." *Id.* at 697-98, citing ***Proprietors of the S. Congregational Meetinghouse in Lowell v. Lowell***, 1 Met. 538, 541 (1840); ***Assessors of Framingham v. First Parish in Framingham***, 329 Mass. 212, 215, (1952). The record here supported the conclusion that, at all times relevant to this appeal, the dominant use of the subject property was for purposes "connected with" religious worship, and which "accompan[ied] and supplement[ed]" the work of the Church, and the Presiding Commissioner so finds. Based on these subsidiary findings, the Presiding Commissioner rules that the subject property is exempt under Clause 11<sup>th</sup> for the fiscal year at issue, and issues a decision for the appellant in this appeal. A full abatement in the amount of \$3,020.52, along with statutory interest, is granted.

1A. This is a single-member decision promulgated in accordance with G.L. c. 58A, §

**APPELLATE TAX BOARD**

By: Patricia M. Good  
Patricia M. Good, Commissioner

Attest Wm Zohary  
Clerk of the Board

Date: **MAR 30 2017**  
(Seal)

**NOTICE:** Either party to these proceedings may appeal this decision to the Massachusetts Appeals Court by filing a Notice of Appeal with this Board in accordance with the Massachusetts Rules of Appellate Procedure. Pursuant to G.L. c. 58A, § 13, no further findings of fact or report will be issued by the Board.

**Location: 3 on the Common, Royalston**  
**Year: 2015**