

BTLA AFFIRMS GREAT BAY KIDS' COMPANY TAX EXEMPT STATUS RECOGNIZES EDUCATION BEGINS LONG BEFORE COMPULSORY SCHOOL AGE

EXETER, NH - In a 13 page ruling received Wednesday, the New Hampshire Board of Tax and Land Appeals (BTLA) found that Great Bay Kids' Company (GBKC) is entitled to a full property tax exemption under state law as an educational 5013c non-profit. Specifically, the ruling grants GBKC's appeal of the Town of Exeter's 2016 property tax assessment on its facility on Epping Rd.

"This ruling is a vindication of our role as a community nonprofit committed to the development of Exeter's children," said Katelyn Dennis, GBKC's Executive Director. "In granting our appeal, we were thrilled that the BTLA so clearly affirmed that learning begins well before the state's age of compulsory education."

Critically, the BTLA found that in qualifying for the state's educational tax exemption that the sole-criteria should not be "a bright-line test based entirely on age" but instead, "the focus should be on whether structured, systematic education programs commensurate with the learning abilities of the children are being provided." In the ruling, the BTLA granted nearly two dozen findings attesting to the rigor of GBKC's curriculum, the qualifications of its teachers, and its commitment to quality early childhood programs.

As required by law, the BTLA order mandates a refund of taxes paid plus interest. GBKC will use the interest payment to strengthen the program's Community Hardship Fund, which assists low-income families enrolled at the center.

"Our hardship fund is one of a number of ways that Great Bay Kids' Company demonstrates our commitment to the families and employers of Exeter," said Rob Harbeson, Chairman of GBKC volunteer board of directors. "As a nonprofit, we are dedicated to increasing access to our programs while at the same time supporting the residents who rely on these services in order to live and work in the town. It is an investment in community infrastructure that ultimately enables job creation and long-term economic stability."

GBKC was represented at the BTLA by Michael J. Lambert, of Sheehan Phinney Bass & Green, PA, and testimony in support of the center's mission and the importance of early childhood education was offered by Todd A. DeMitchell, Professor of Education at the University of New Hampshire, and Jackie Cowell, Executive Director of Early Learning New Hampshire.

Great Bay Kids' Company relies on the generosity of others as we fulfill our mission of providing quality early childhood care and education for our youngest children and school age enrichment programs for over 600 children and families that we serve within the Greater Seacoast area of New Hampshire and Maine. Please visit our website at greatbaykids.org for more information about our centers.