

KIMBALL UNION ACADEMY STUDY COMMITTEE

The charge of this committee is to meet with representatives of the KUA administration and maintain an ongoing review of the relationship between the academy and the town, and to report its findings at annual town meeting.

Summary of the Committee's Finding:

Based on all that your committee was able to learn and discuss, this year's committee unanimously supports the granting of the optional exemption. The relationship, as currently managed, seems to result in positive gains for the town and is consistent with the previous committee's stated goal of working with Kimball Union as a collective community to maximize all of our local resources to enhance opportunities for all and at the same time reduce or control property tax increases.

In detail, your committee reports the following:

- **Annual Tax Abatement Vote.** As part of its work this year, your Committee met with Moderator Steve Taylor, who was a Selectman in 1974 when the first annual tax abatement vote on Kitchen, Dining Hall and Dormitory property took place. During these discussions the committee was reminded that the impetus for the tax abatement was to provide Kimball Union Academy relief equal to the amount of tuition savings to Lebanon that resulted from local students attending the private school. As the number of students and the cost of education increased, the value of the abatement increased to the maximum allowed by state law or 100% of the value of this property class. The decision to return the tax abatement money to local students is solely Kimball Union's and one that the town is not allowed to participate in. This view is consistent with the 1993 legal opinion on the Plainfield/KUA arrangement issued by the Concord NH law firm of Ransmeier & Spellman.
- **Kimball Union Academy remains Plainfield's largest employer.**
 - More than 30 KUA employees, making up some 27 Plainfield households, own homes in the community
- **Kimball Union Academy is the Town's largest taxpayer.**
 - In 2009 KUA paid \$56,000 in local property taxes
- **Plainfield Students**
 - Twenty-eight (exclusive of KUA faculty students) Plainfield students attend the academy
 - Seven (7) Plainfield seniors will graduate in the coming spring
 - Three to five (3-5) Plainfield eighth graders are expected to begin attending KUA for the 2010/11 school year
 - Another five (5) Plainfield students of KUA faculty families attend Kimball Union
- **Tuitions: KUA and Lebanon High School (LHS)**
 - KUA day-student tuition will be \$28,850 for the next (2010/11) academic year
 - LHS tuition for Plainfield students this year is \$13,144/per student
 - Due to twenty-five Plainfield students attending KUA, \$336,650 in tuition payment to LHS will be avoided. The town does not pay any portion of the KUA tuition for local students.

- At the request of the committee, the KUA administration has agreed to meet with the Plainfield School Board to explore ideas for reducing some of the uncertainty that the school board faces each year when budgeting for the number of high school students who will be attending Lebanon.
- **KUA Tax Abatement**
 - KUA assets (dormitory, dining hall and kitchen) are valued at \$7,131,998, thus the discretionary exemption is \$156,900 (i.e., tax abatement)
 - While recognizing that KUA has no obligation to return the tax abatement money to the community, your committee supports the continuation of a need-based distribution of local financial aid provided by the academy.
 - During the 2009/10 academic year, KUA provided \$271,100 worth of financial aid to Plainfield students attending KUA. This aid exceeded the tax abated last year by \$114,200.
- **Facility Access**
 - Access times and directions to KUA facilities for Plainfield residents is available on the KUA website www.kua.org
 - Those facilities are:
 - Skating rink
 - Cross-country ski trails
 - Tennis courts
 - Indoor swimming pool during winter school vacation
 - Athletic fields and track
 - Meeting rooms with advanced approval
 - Soccer fields where our elementary school holds its annual soccer tournament under the lights on a Sunday (the only time the field lights are used on a Sunday)
- **KUA Supports the Following Special Events**
 - Annual Holiday Luncheon for Plainfield Seniors
 - Meriden Fire Department wild game dinner
 - Town Energy Expo
 - Provides public access to theatrical performances and art exhibits
 - Provides meeting spaces for various local nonprofit organizations.
- **Meriden Post Office**
 - KUA has made significant progress to insure continued access to a post office in Meriden Village

Respectfully Submitted, *James Bonney, Doug Cogan-SB, Gordon DeJae, Betsy Duany, Myra Fergusson-SB, James Gray-KUA, Robyn Hadlock, Rob Hewett, Susan Plummer, Rachel Tilney-KUA and John Vaccavone,*
Plainfield KUA Committee 2009/10