



MILTON ACADEMY

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December 23, 2020

Dear Mr. Bushway,

This letter is in response to your correspondence on behalf of the Town of Milton Board of Assessors (Board), dated October 27, 2020. That correspondence included several questions of Milton Academy related to the tax-exempt status of its properties. In writing this letter, it is Milton Academy's intent to fully respond to the questions posed.

In so doing, Milton Academy has included several attachments, labeled A through D, to help illustrate key points and fulfill the Board's request for documentation. **Please note that the attachments are for the benefit of the Board and the Assessor's Office only. The school respectfully requests that the attached documents be treated as confidential and not become part of the public record.**

Part A – General Questions

Question 1 – Mission of Milton Academy

As stated in the school's publicly filed taxes:

On Form 990, p1 (brief description of mission/significant activities): *Milton Academy is an independent college preparatory K-12 school, boarding and day in grades 9-12.*

On Form 990, Schedule O (long form description): *Milton Academy cultivates in its students a passion for learning and a respect for others. Embracing diversity and the pursuit of excellence, we create a community in which individuals develop competence, confidence, and character. Our active learning environment, in and out of the classroom, develops creative and critical thinkers, unafraid to express their ideas, prepared to seek meaningful lifetime success and to live by our motto, "Dare to Be True".*

Question 2 – Boundaries of the Milton Academy Campus

The campus is comprised of all of the land (parcels) that the school owns. The school uses the parcels and improvements on them to further its exempt purpose of education. All housing provided to employees is located on the campus. A map of the campus is available if needed.

Question 3 – Housing stipend for employees living off campus

Faculty members who live off campus receive an annual stipend to help address the high cost of housing in the Boston area. This stipend is paid through the school's normal payroll process and is intended to keep salaries of Milton Academy faculty members who live off campus competitive with other Boston area independent day schools. In 2020-21, the stipend is \$7,000.

Question 4 – Waiting list for housing

No, there is not a waiting list for on campus housing. Housing is only provided as the school's needs require it. The school in its discretion determines which employees best meet those needs, as set forth below.

Question 5 – How is eligibility for campus housing determined

At the time of hiring, or any time thereafter, an employee may express interest in living on campus. The school regularly assesses its residential life program needs, and reviews its on campus housing situation and roles accordingly. If an employee living in on campus housing leaves the school or moves off campus, the School will determine, through an interview process with the Upper School Dean of Students and other relevant members of the team, the employee best suited for the vacancy. This process includes a review of relevant historical and current experience working with students, in particular on a residential campus, and an assessment of particular capabilities that are needed to support the school's program and mission.

Employees who move on campus must officially take on specific duties and responsibilities and complete the work required for the on campus housing. In addition, on campus residents can be called upon to deal with unexpected on campus circumstances at any time.

Some employees, such as the Head of School, Principal of the Upper School, and the Dean of Students, are required to live on campus to meet the responsibilities of their job.

Question 6 & 7 – Milton Academy Employees residing in Milton Academy dormitories

Yes. Employees reside in Milton Academy dormitories. This is one of the ways in which the school ensures student supervision and support at all hours of the day.

Please see **Attachment A** for a list of dormitories, number of occupants, and number of occupants with residential life commitments. The information provided is as of September 2020.

Note: more than one employee may live in each dormitory housing unit, as several employees are partnered and/or married to other school employees. However, housing is granted based on the commitment of at least one household employee to the residential life program.

Part B – Property Questions

Question 1 – Ownership of the properties listed and Milton Academy Employees residing there

Yes, Milton Academy owns the list of properties at the addresses detailed in the request letter dated October 27, 2020. Please note that due to its tax exempt status, Milton Academy reports to the town a list of owned properties and their use as part of its tax filing each year.

Please see **Attachment B**, which includes the list of properties included in the original inquiry, occupants, and occupants with residential life commitments. The information provided is as of September 2020.

Note: more than one employee may live at each address, as several employees are partnered and/or married to other school employees. However, housing is granted based on the commitment of at least one household employee to the residential life program.

Question 2, 3, & 4 – Requirement to live at the property, How and in What Form that is communicated

All employees who live on campus are required to fulfill on campus duties related to Milton Academy's program, which includes caring for and supervising students during evenings and on weekends. Milton Academy needs each employee to live at their assigned property while school is in session in order to meet their obligations. Please note that all Upper School students (grades 9-12) are invited to be on campus after typical school hours and to participate in on and off campus events and activities associated with the Upper School program, regardless of whether they are boarders or day students. Many Upper School day students regularly participate in programming on campus during evenings and weekends, including studying and working in the library, visual art, and robotics areas; participating in athletic practices and performing arts rehearsals; conducting science lab experiments; attending teacher study sessions, and enjoying various weekend events and activities. This is part of Milton Academy's unique value proposition to all students. The school must therefore structure itself to fulfill its mission.

The responsibilities of employees who live on campus are outlined in Milton Academy's Upper School Handbook. Specifically, the Handbook states that:

“Housing assignments carry with them responsibility to the boarding community, which takes the form of evening and weekend supervisory responsibilities, as well as the assignment of one additional workload unit beyond that required of off-campus housed faculty[...]at least part of which must be composed of dormitory duty or other support of the School's residential program.”

Exceptions are only made in the event of a short-term, circumstance (e.g., medical or family leave) or school-granted sabbatical. When short-term circumstances occur, the School provides alternative coverage to ensure that the employee's residential life responsibilities are properly attended to by other campus residents.

As a boarding school, Milton Academy must provide 24/7 adult presence and support on campus. As mentioned above, the school requires on campus residents to take on an additional workload commitment in support of the school's mission. Faculty members receive a workload letter annually. A workload letter template used by the Upper School History Department is attached and labeled

Attachment C. Please note that in recent years, the school has provided multiple examples of specific workload letters to the assessor's office at the assessor's office request.

Question 5 & 6 – written or oral lease

No. There is no lease, written or oral. Please note that the right to occupy the residence expires upon the termination of occupant's employment and/or a change in role and/or responsibilities.

Question 7 - deduction from employee's salary

No. There is no deduction made from an employee's salary to account for the employee's occupancy of the property. The only exception is for employees who live in non-dorm housing who share a utility meter; in this case, the school helps facilitate payment of those costs via payroll deduction (or the employee may submit a check).

Question 8 – whether IRS 1099 forms are issued to employees

Milton Academy does not include the value of the housing it provides to employees in Forms W-2 or 1099 issued to employees. The housing is provided for the convenience of the Academy and the employee is required to accept the lodging on the Academy's premises as a condition of employment. Section 119(a) of the Internal Revenue Code requires that the value of such housing be excluded from the employees' taxable income.

Questions 9, 10, 11, 12, 13, 14 – essential nature of work of on campus residents

Milton Academy's on campus housing is used in support of its exempt purpose as an educational institution and is essential to its functioning by promoting the well-being and safety of all of its students. Adults must be available to supervise and care for the physical and emotional health of students because they are minors. It is critical that the School provides the staffing and supervision necessary to meet best practices in student risk management. Supervision is also essential to ensure that Milton Academy is a good neighbor, given its presence within a town and residential neighborhood.

Employees who receive on campus housing are expected to supervise and care for students both on campus (within the dorm, academic, and athletics buildings and facilities during and after the school day) and off campus (at athletic events, community engagement programs, competitions, conferences, etc.). More broadly, because Milton Academy is a boarding school for students in grades 9-12, a *significant* number of employees must be readily available at all hours to ensure that students' needs – including unexpected ones – are met. An example includes evening meetings between students and employees who live on campus and serve as boarding advisors.

All employees residing on campus undergo mandatory training annually and participate in faculty and boarding staff meetings. Training is scheduled during the opening of school orientation program each year, during special professional days, and as part of faculty and staff meetings held both during the

work day and during the evening. The schedule is designed to ensure that each employee is able to attend and complete the trainings.

Professional development opportunities include trainings that focus on (a) health and safety, such as emergency procedures, First Aid, CPR, and Blood borne Pathogens; (b) the emotional health and wellbeing of students, such as diversity, equity, and inclusion, anti-bullying, hazing and harassment, adolescent development, and the prevention of sexual misconduct; and (c) matters critical to the school's curriculum model, such as pedagogy, teaching, and learning. House Heads also meet weekly for at least one hour while school is in session to ensure that information about standards, expectations, and operations are shared. In addition, house heads and the counselor assigned to each dorm meet with dorm staff each week to review dorm operations, including the needs of the dorm in general and the needs of specific students. They also provide dorm staff with necessary information and supervision so they can perform their function in caring for students. As needed, other professionals are invited to house staff meetings to provide trainings specific to their area of expertise. Finally, most employees complete additional, professional development opportunities. Training topics vary depending upon employee role and completion of that training is monitored by the Upper School.

Certain on campus / residential roles require individuals to provide services that require a professional certification (e.g., mental health counseling) and/or capabilities (e.g., administrative responsibility for health and safety and/or management of employees during evening, overnight, and weekend hours).

Please see **Attachment B** for more specific responses on a per property basis. Please note that all resident employees, by definition, contribute to the safety and decorum of the campus. This is achieved by resident employees completing their additional workload and on campus responsibilities, in particular during weekday evenings and weekends. The duties, functions, and roles listed in Attachment B comprise the work responsibilities of all employees living on campus and, as such, are considered requirements.

Please see **Attachment D** for further information about training. As noted on the first page of the attachment, the materials are not meant to provide a full picture of training at Milton Academy; rather, this information was selected to provide further context for the information requested by the Board of Assessors and outlined above.

In Conclusion

I certify under the penalty of perjury that to my knowledge, the information provided in response to the questions and requests stated in this submission is true and correct. Please reach out to me if you require any further clarifications related to this response.

Sincerely,

Heidi Vanderbilt-Brown
Chief Financial and Operating Officer
Milton Academy