

Select Board Meeting
Martin Memorial Hall
5259 Route 5, Ascutney VT
DRAFT of Select Board Meeting Minutes
Monday August 3, 2020 7:00PM

Select Board Members Present:

Paul Tillman
Michael Todd
David Fuller
Joey Jarvis
N. John Arrison
Brandon Gulnick, Town Manager

Attendees: BJ Esty, Lynn Esty, Carol Heir, Doug Reed, Dillin Reed

Online Attendees: Darlene Kelly, Steve Heir, Nikita Lenihan

- 1.) Call to Order by Chair, David Fuller at 7:00 pm
- 2.) Public Hearing – David Fuller called the Public Hearing for the VCDP Grant

MEMORANDUM

To: Weathersfield Selectboard
CC: Weathersfield Residents
From: Town Manager
Date: 08/17/2020
Re: Public Hearing – VCDP Grant

The 1879 Schoolhouse Project was funded by a VCDP grant and is now complete. The grant funded portion of this project included modifications to the rear exterior door, including the construction of a handicap accessible ramp, improvements to handicapped accessible parking and signage, and improvements to the approach from the parking area to the newly constructed entrance ramp. One of the obligations of the Town of Weathersfield as a condition of accepting the grants funding is to hold a public hearing prior to the Completion Date to afford its residents the opportunity to review and comment on the program results and overall performance. The hearing shall be publicly warned at least fifteen (15) days in advance, stating the purpose of the hearing, with the notice appearing in a newspaper of general circulation in the municipality. Written minutes and a summary of public comments shall be filed with the Agency with the Final Program report. The Public Hearing Date was set on July 20, 2020 to August 17, 2020.

BJ Esty thanked the Select Board and volunteers for their involvement over the past 3 years to help make this project a success.

Paul Tillman made a motion to close the public hearing for the VCDP Grant for the 1879 Schoolhouse Project on 8-17-20.

John Arrison – 2nd

No further discussion

Vote - unanimous

David Fuller closed the public hearing.

3.) Comments from Selectboard/Town Manager and Citizens not on Agenda

David Fuller wanted to discuss coordinating the scheduling when the Town Manager is out of the office.

Lynn Esty from the Lister's Office read the following:

TO: Weathersfield Select Board, Weathersfield Town Manager
FROM: Weathersfield Listers
DATE: August 13, 2020
SUBJECT: Town-Wide Reappraisal

On October 29, 2019, March 5, 2020 and August 10, 2020, the Listers requested to be put on the Select Board Agenda to share their plan for a Town-Wide Reappraisal. Since that request has not been granted we are here tonight to discuss our plans with you.

Our last town-wide reappraisal was completed in 2008. It is highly recommended by the State of Vermont Department of Property Valuation and Review that there not be more than 5-8 years between reappraisals. It has now been 12 years since our last town-wide reappraisal.

There is currently a 3-year waiting period from when proposals are accepted to start of a reappraisal. That means that even if we start the process this week the earliest our reappraisal could potentially start is in 2024.

It is better to start this process on our own than to be ordered by the State of Vermont (with State imposed deadlines) to undertake this task.

Sufficient money has already been set aside in a reserve account (on a yearly basis) to complete this project (without any additional cost to the townspeople). As of July 31, 2020, the reserve fund has a balance of \$235,442.23 We believe this is an adequate amount to cover the cost of the town-wide reappraisal.

At this point in time, due to the COVID-19 pandemic, we are seeing a drastic rise in the purchase price of properties being sold in Weathersfield. This will greatly affect our COD and CLA, which are the two indicators the State of Vermont uses to determine whether there a town-wide reappraisal required.

We understand that this is a statewide trend. If this trend continues, there will be a multitude of towns in Vermont that will be required to start town-wide reappraisals. With a limited number of state approved appraisal firms to choose from, it is pertinent that we start the process as soon as possible.

The Listers Office would like to work with the Select Board regarding this project. Communications during the various stages in the process - discussed in this public forum - would go a long way to helping the residents understand what is going on and be more accurately informed.

David Fuller said this topic is not on the agenda so it will not be discussed tonight.

4.) Review of minutes from previous meetings:

Minutes from 8-3-20:

Michael Todd made a motion to approve the minutes from 8-3-20 with any grammatical and spelling errors.

2nd – Joey Jarvis

No discussion

Vote – unanimous

5.) Town Manager Report

Town Manager Report

To: Weathersfield Selectboard
CC: Weathersfield Residents & Staff
From: Brandon Gulnick, Town Manager
Date: August 17, 2020

TRANSFER STATION JOINT COMMITTEE MEETING

On Wednesday, August 12, 2020 the first Joint Committee Meeting took place as recommended in the Transfer Station Report sent to the Towns of Reading and West Windsor on July 23, 2020. Attendees of this meeting included Martha Harrison, Town Administrator in West Windsor, Edwin Johnson, Selectboard Chair in West Windsor, Bob Allen, Selectboard Chair in Reading, Paul Tillman, Selectboard Representative to Solid Waste in Weathersfield, Darlene Kelly, Finance Director in Weathersfield, and Ted Siegler, a Resource Economist with 40 years of solid waste management experience, working for the states of Maryland, Nevada, and Vermont since 1987 as a Partner at DSM Environmental Services.

We began the meeting with a brief overview of the Transfer Station Report and held a round table discussion regarding our next steps. West Windsor will be conducting a survey in their Town to get an idea of how many residents are currently using the Weathersfield Transfer Station. According to Edwin Johnson, the Town of West

Windsor is quite willing to participate as they, as well as Reading, understand that the Weathersfield Transfer Station is a valuable asset to our 3 communities. Ted Siegler stated that he will be more than willing to do pro-bono work to assist us in achieving our goals, which were outlined in the Transfer Station Report. Mr. Siegler stated that he will be scheduling a meeting with Paul and I to sit down and draft an Action Plan to serve as a jumping off point.

One of the questions that was asked is whether or not we exclude undeveloped parcels from the Transfer Station Permit Fee. After examining the FY20 budget year-end report we noticed that the budget was \$81,100, but the actual was \$77,300. The gap between these two numbers demonstrate that 76 properties were not charged a Permit Fee for Transfer Station Use. According to Carolyn Hier quite a few years ago the Selectboard decided to waive the solid waste assessment fee for any open land parcels if the owner already is paying it on a residential parcel. The 76 properties that are not charged have multiple properties in Town. From what I've learned in the past 6 months of employment with the Town is that residents that do own multiple parcels in Town receive multiple Permit Stickers enclosed in their Tax Bills, but they only pay 1 Permit Sticker fee.

I will keep the Town well informed as we move forward in our efforts to create a fair and equal payment structure throughout the three (3) towns that use the Weathersfield Transfer Station.

Doug Reed noted that he has 2 parcels of land with no buildings, but does receive 2 envelopes with 2 stickers and being charged for property that doesn't use the solid waste.

David Fuller said that properties with no buildings should not be receiving the solid waste fee.

6.) Vote to move the September 7th Selectboard Meeting to September 8th.

Michael Todd made the motion to move the September 7th Select Board Meeting to September 8th at 7pm at Martin Memorial Hall.

Joey Jarvis – 2nd

No Discussion

Vote - unanimous

7.) Discussion Year-End Fund Balances

David Fuller stated "We are past the year end of 6-30-20, which is our financial year end. Based on conversations with Brandon (Town Manager), that the Finance Department wanted these monies transferred to Reserve Accounts. I'm not in favor of that at this particular time for these reasons:

- 1.) The Governor just extended the State of Emergency.
- 2.) We delayed sending out our tax bills by one month.
- 3.) We don't know how the first quarterly tax bill is going to work, whether not we get paid on the first quarter.

- 4.) The legislature has given us extreme latitude with so much leeway in the financial world right now.

I do not see the danger in holding these funds exactly where they are.”

John Arrison asked “If they move it into the undesignated fund balance it would accomplish what Darlene and that money could be tapped at any time, for any purpose. It would accomplish what you are saying, but also going on our bookkeeper’s recommendation.”

Steve Heir – “ The reason we brought this forward to you is that because we bring this forward at the end of every year to give the Selectboard the opportunity to decide if any fund balance is going to be moved into reserve funds or not, it’s not going to necessarily go against any advice we have or it’s not going to make the auditors particularly upset. It just subtly or not so subtly changes what access we have to the surplus funds. Although, there is always a way to reverse whatever we do. Whether you put the General Fund balance in the Rainy-Day fund or you just leave it on reserve, then it flows forward at the end of next year. It’s really your choice, there is more uncertainty this year than there normally would be, so whether you put it in the Reserve Funds or not, you can build cases that support either decision. It’s up to you folks.”

John Arrison asked Steve Heir “Is doing nothing is that the same result as the money going into a non-designated reserve?”

Steve Heir “If you don’t do anything then the money is just an undesignated reserve and it will be applied to the 21-22 budget when you start having that discussion.”

No decision will be made at this time to move the balances.

FINANCE DEPARTMENT

DATE: 29 July 20

TO: Selectboard

FROM: Darlene Kelly

SUBJECT: FY20 Year-End (Pre-Audit)

Attached please find the summary financial report for the fiscal year ending June 30, 2020.

General Fund Administration: Revenues are 101% of budget and expenses are 100% of budget. In total the administration budget is a break even. There are several line items over budget but others that were not spent contributing to this at year end.

Fire Services: The fire service expenses for FY20 were \$194,574 or 101% of budget. The emergency management line item is a part of this department and is associated to COVID-19 expenses, the total expenses for FY20 are \$9,640 which we are hoping to get some reimbursement from the state. I wanted to note WWVFD PPE looks over budget

however they reimbursed the town for gear which is booked to the misc. revenue line, so the items are not netted. WWVFD fire equipment repairs line was over budget, but most other items remained on budget.

Police: Police revenues are at 89% and expenses at 102% of budget. There are several line items over budget including equipment and supplies, uniforms, service to police vehicles and office supplies.

Finance: Expenses are slightly over budget at 102% with salaries and VMERS contributing to this being over budget.

Lister: Lister Revenue is 87% of budget and expenditures are 97%. Late homestead filing was budget for this department, but it is hitting the admin budget with other tax revenue.

Town Clerk: Town clerk revenues are 130% of budget and expense are 106%. The town clerk saw significant increase in her revenue due to the change in recording fees in July of 2019. In turn it affected expenses, as per state statute many of the fees Flo-Ann collected need to be transferred to her reserve accounts by year end. Her operating expenses were on budget.

Land use: Revenues are at 78% of budget and expenses at 57%. Both revenue and expenses were under budget due to this position being vacant most of FY20 significantly contributing to the surplus in the general fund, this will change in FY21.

Library: Revenues are slightly over budget and expenditures are at 95%, which is slightly under budget for the end of the fiscal year. Overall, the general fund will have a \$62,467 surplus pre-audit, some adjustment may be made for delinquent taxes based on the agreements the town has entered and probabilities of collecting on those agreements. The vacant land use position was half the savings along with an increase in tax revenue from more residents filing their homestead declarations and reducing the liability we owed to the school. We will need to decide before the audit on what should be done with this surplus. Attached is the pre-audit budget to actual line item budget.

Highway Fund Highway Fund (pre audit) will look to end the fiscal year with a \$93,219 surplus. The mild winter and COVID has made an impact on this surplus and is not a reflection of what future years will look like. Salt, overtime expenses and repairs and maintenance were under budget contributing to half the surplus. Many other line items were under budget and very few over budget along with an increase in state aid were all contributing factors. I think this is an opportunity to put some money in reserves for paving projects or capital equipment reserves so we can limit our borrowing on these items in the future. Attached is the pre-audit budget to actual line item detail.

Solid Waste Solid waste fund (pre-audit) will look to end the year with a \$5,682 deficit. Revenues were over budget by 4% or \$9,906 but expenses were over budget by 6% or \$16,387. C&D, trash, and recycling tippage were significantly over budget. Again, we saw an increase in volume due to COVID and early in the fiscal year we tried to address

the issue with C&D and the punch card system. In the future we need monitor this fund closely to make sure the proposed fix for future fiscal years will put this fund back to a break even or profit so we can start working on reserves to address items that will need replacing in the future. Attached is the pre-audit budget to actual line item detail.

David Fuller asked to move the next item #8 Tax Collectors Report to #9 and move #9 Discussion & Possible Action on a Special Town Meeting Date to #8.

No objections.

8.) Discussion & Possible Action on a Special Town Meeting Date:

We met the deadline to add the Fire Processing Bylaw Change, as written, on the printed ballot.

Paul Tillman made a motion to hold a Town Meeting to discuss the petition that is on the ballot for the General Election on November 3, 2020 on Saturday September 19, 2020 at 1pm at the Weathersfield School outdoors with an alternate location of the 1879 Schoolhouse Saturday September 19, 2020 at 1pm pending approval from the Weathersfield School”

John Arrison 2nd

Vote - unanimous

9.) Tax Collectors Report on 2014 Purchase & Sale Agreement

REPORT

To: Weathersfield Selectboard

Cc: Weathersfield Residents

From: Tax Collector, Town Manager

Date: August 14, 2020

Re: Delinquent Tax Agreement – July 14, 2014

INTRODUCTION

As the Tax Collector for the Town of Weathersfield it is my responsibility to enforce the Administrative Policy on Delinquent Tax, Water, and Wastewater Assessment Collections and Title 32 Chapter 133 of Vermont Statutes Annotated. See Attachment A – Administrative Policy on Delinquent Tax, Water, and Wastewater Assessment Collections & Attachment B – Title 32 Chapter 133. Please note this policy was adopted on May 24, 2010, amended on December 20, 2011, and reviewed on July 10, 2017.

It’s important to note that the Town Manager is also the Tax Collector in the Town of Weathersfield. Tax Collectors do not have an interest in many of the requirements found in the Purchase and Sale Agreement this report is focused on. Regarding the Purchase & Sale Agreement, the Tax Collectors interest is only fulfilled when the Town of Weathersfield becomes whole as it pertains to delinquent taxes. Once this condition is met the Tax Collector is satisfied. Generally, Tax Collectors do not participate in

Purchase & Sales Agreements such as the P&S this report is focused on. The duties and responsibilities of the Town Manager include decision-making authority in the Best Interest of the Town under the direction of the Selectboard. Over time Selectboard members and Town Managers change, however, previous agreements and plans remain and become the responsibility of the current Selectboard and Town Manager to complete when the previous administration changes with unfinished business such as the Purchase and Sale Agreement this report is focused on.

On July 21, 2014, a Purchase and Sale Agreement (see Attachment C) was made with a homeowner in Weathersfield to satisfy over \$86,000 in delinquent taxes going back to the year 2000. Her delinquency, according to the agreement, is comprised of approximately \$41,515 in principal and the remainder in interest and penalties. To satisfy the delinquent taxes the owner agreed to 3 conditions and the town agreed to 5 conditions. The Purchase and Sale Agreement also contains 4 contingencies.

The purpose of this report is to demonstrate whether each condition and contingency of the Purchase and Sale Agreement was met and explain my position as Tax Collector on the abatement of \$78,506.13 in delinquent taxes as of August 11, 2020.

PURCHASE AND SALE AGREEMENT

The OWNER, represented by her Attorney, agreed to the following...

CONDITION 1

“The owner will subdivide the 5.06-acre parcel she owns at the corner of Thrasher Road and Jason Smith Road using the brook as the dividing line. This will create two lots, one of approximately 2 acres and the other 3 acres. The three-acre parcel is the more easterly parcel and borders the interstate. She will deed the 3-acre parcel to the town. It is the intent of the Town to construct a gravel trailhead parking lot on this parcel for use by those seeking the access the Town Forest.”

FINDING - 1

On March 2, 2020, the owner signed an Act 250 Disclosure Statement subdividing the 5-acre parcel to create 2 lots (see Attachment D). On the same date, the owner recorded a Warranty Deed guaranteeing a clear title to the three-acre parcel and granting it to the Town of Weathersfield for One Dollar (See Attachment E).

CONDITION 2

“The owner will grant a permanent, non-motorized right of way to the Town on the property she owns on the north side of Thrasher Road. The right of way will be in a location mutually agreeable to the Town and the Owner; a tentative location has already been selected. It is the intent of the Town to use the right of way for a trail for non-

motorized recreation such as for hiking, mountain biking, and horseback riding. Agreement of trail location shall not be unreasonably withheld.”

FINDINGS - 2

On March 2, 2020, the Grantee gave, granted, sold, conveyed, and confirmed a 30 foot (30’) wide trail easement over the lands of the Grantee for construction and maintenance of a trail for recreational use from Thrasher Road to lands now or formerly of the State of Vermont and/or Charles Johnson, across lands of the Grantor located northerly of Thrasher Road (see Attachment F).

CONDITION 3

“The Owner will pay to the Town whatever money she receives from the sale of the two-family dwelling and lot she owns at 206 Jason Smith Road, minus closing costs. The property shall not be sold for less than \$20,000.00.”

FINDINGS – 3

On December 2, 2014, the Owner of the two-family dwelling and 4.2 acres located at 206 Jason Smith Road sold the property for \$22,033.85 (see Attachment G). Additionally, see Attachment H for the Payment Detail to the Town of Weathersfield. The money was distributed as follows: \$15,846.20 for delinquent taxes owed on parcel 050154-1 (206 Jason Smith Road) and \$2,895.09 for delinquent taxes owed on parcel 050154 (739 Thrasher Road).

The TOWN, acting by its Selectboard, agreed to the following...

CONDITION 1

“To pay all appraisals, survey, permitting, and closing costs.”

FINDINGS – 1

On July 22, 2014 Jim Mullen, previous Town Manager, advertised an RFP for Survey Work (see Attachment I). Mr. Mullen hired Robert W. Farnsworth to complete this work for a total of \$2,985.00 (see Attachment J).

On August 25, 2014 Jim Mullen advertised an RFP for Wetlands Delineation and Permitting Services (see Attachment K). Mr. Mullen hired Connecticut Valley Environmental Services, Inc. to complete Wetlands Delineations and Permitting Services for a total cost of \$1,950.00 (see Attachment L).

On February 11, 2015 the Connecticut Valley Environmental Services, Inc. drafted a cover letter and invoiced the Town \$350.00 to prepare the ANR Wetland Application and supporting documents, such as Impact Plan, Photos, Etc. (See attachment M). According

to the Cover letter, a check for \$1,679.00 was enclosed from the Town for the impact fee. On May 4, 2015, a letter was written to Jim Mullen to prepare a draft amendment to include additional items requested for the wetlands permit for this project. According to an email written from Jim Mullen to Timothy Knapp, Project Engineer at Dufresne Group Consulting Engineers, the fee of \$1,600 was revised to \$2,550 for these services (see Attachment N).

On May 20, 2020, the Town Manager hired Mark R. Tillson to appraise the 2.86-acre parcel of land and the trail easement. The total cost of this appraisal was \$400.00. Mr. Tillson's opinion of value for the 2.86-acre parcel and trail easement is \$23,000.00 (see Attachment O). I am unaware of any closing costs paid by the Town of Weathersfield.

The total amount spent in appraisals, survey, and permitting costs to date is \$9,914.00. Please note, this does not include legal fees.

CONDITION 2

“To support the application pending before the Weathersfield Board of Abatement to cover the value of her delinquent tax obligation remaining after the value of the following are backed out: (a) the three acre parcel, (b) the right of way, (c) cash received from the sale of her house on Jason Smith Road (minus closing costs), and (d) appraisal, survey, permitting, and closing costs. The value of the parcel and the right of way will be determined by an appraisal.”

FINDINGS – 2 The application has been pending before the Weathersfield Board of Abatement since it was submitted in 2011. The Owner currently owes \$78,506.13 in delinquent taxes.

Condition # 2 – Purchase & Sale Agreement

Item	Amount	Total
Delinquent Taxes Parcel 05-01-54 (Thrasher Rd)	\$104,401.22	= \$120,247.42
Delinquent Taxes Parcel 05-01-54-1 (Jason Smith Road)	\$15,846.20	
Jason Smith Road Sale	\$18,741.29	= \$41,741.29
2.86-acre parcel & easement	\$23,000.00	
Total Amount Delinquent:		\$78,506.13

FINDINGS – 2 CONTINUED

The first column in the chart above shows the Delinquent Taxes owed on Parcel # 05-01-54. When the Owner sold the Jason Smith Road property there was a lien on the property for delinquent taxes in the amount of \$15,846.20 (Column 2 in the chart above). The Town received a total of \$18,741.29 from the sale (Column 3 in the chart above). The remaining

\$2,895.09 was applied toward the delinquent taxes the Owner owed on Parcel 05-01-54 (739 Thrasher Road). Please note that the Delinquent taxes owed on the Thrasher Road property above includes this \$2,895.00 in the total, which was backed out in Column 5 in the chart above "Total Amount Delinquent." Additionally, the \$15,846.20 in delinquent taxes owed on the Jason Smith property was paid on December 2, 2014. See Attachment P for a breakdown of delinquent taxes owed on parcel # 05-01-54 (Thrasher Road).

CONDITION 3

"To release the delinquent tax lien on the two-family dwelling at 206 Jason Smith Road at the time of the sale of the property.

FINDINGS – 3

As discussed above, the two-family dwelling at 206 Jason Smith Road was sold, delinquent taxes were paid from the sale, and the delinquent tax lien was released.

CONDITION 4

"To screen the beginning of the trail easement from the Abbott residence using mutually agreed, reasonable measures such as trees, bushes, and fencing.

FINDINGS – 4

As of August 11, 2020, no screening of the trail easement has taken place.

CONDITION 5

"To post the trailhead parking area as open for use only during daylight hours.

FINDINGS – 5

The trailhead parking lot has not been converted into a parking lot as of August 11, 2020. No signage is displayed on the parking lot nor at the trailhead.

The PURCHASE AND SALE AGREEMENT contains the following contingencies:
CONTINGENCY 1

"The Town obtaining all necessary permits (including, but not limited to, subdivision and wetlands permits), needed for the subdivision, trailhead parking lot, and trail.

FINDINGS – 1

On April 8, 2016 Ed Morris, Town Manager, received a letter from Rebecca Chalmers, District Wetlands Ecologist.

The letter (see Attachment Q) explains her intent to deny the Wetlands Permit Application. She raised the following concerns, in a nutshell:

1. The Town Manager's response to her email regarding public comments on the application did not alleviate the substantive concerns raised.
2. The primary issue raised during the comment period is the question of the Town of Weathersfield's legal authority to construct the planned project. Charles Johnson refused the easement across his land and without the easement the project cannot move forward as proposed.
3. The Town of Weathersfield did not meet the burden of demonstrating that all practicable measures have been taken to avoid and minimize adverse impacts on the wetland due to trail construction.

According to this letter, there are three options moving forward:

1. Within 60 days of this letter, resubmit the application with additional details related to all wetland impacts proposed along the connector trail, including any wetland or buffer impacts on easement lands, and proof that all wetland impacts have been evaluated and all practicable measures have been taken to avoid adverse impacts on the wetlands. Please also submit any easements, agreements, or other documents demonstrating that you have permission to construct the proposed trail across the Abbott and Johnson properties.
2. Within 60 days of this letter withdraw your application; or
3. The Program issues a permit denial.

After the Town Manager received this letter the decision was made to withdraw the wetlands permit application and he began working with the State Department of Transportation to see if a right of way within their right of way alongside Highway 91 is possible.

Mr. Morris and Brian McAvoy from the State Department of Transportation began working together to secure this easement. On Wednesday, April 10, 2019 Mr. McAvoy wrote an email to Mr. Morris stating "I just wanted to give you a heads up that I'm waiting on some feedback and sign-off from our Environmental and Right-of-Way folks. A few key people have been out of the office. On a positive note FHWA has given their blessing to locate the trail as proposed within the I-91 right-of-way. With the understanding this is State property and if for any reason in the future we needed that area for any reason that you would need to relocate."

I requested documentation from Brian McAvoy granting the Town of Weathersfield permission to use the I-91 right of way to gain access into the Town Forest. He stated he will be getting back to me shortly.

The subdivision plan is complete (see Attachment R). See Wetlands Delineations (Attachment S). See Abbott Survey (Attachment T).

CONTINGENCY 2

“The removal of the current use lien on the three-acre parcel.”

FINDINGS – 2

According to Atty Dakin, the three-acre parcel is not in current use. The easement does not need to be removed from current use status and will not change her existing arrangement.

CONTINGENCY 3

“The release of Emily’s existing mortgage for the three-acre parcel and the easement area.”

FINDINGS – 3

Pending Nate Stearns

CONTINGENCY 4

“The Town obtaining a right of way from Charles Johnson to enable the trail to cross the narrow strip of land owned by Mr. Johnson that is situated between the Abbott land and the Town Forest. This may necessitate Emily granting Charles an easement (preferably not located in the same location as the Town’s right of way) so that he may cross her land for the purpose of maintaining the spring on his strip of land.”

FINDINGS - 4

This contingency was not met. Mr. Johnson states in his public comment letter that the Town has not secured an easement over his Parcel #050155, which is necessary to construct the project as proposed. The Town agrees in an email dated February 23, 2016 that it does not have an easement over the Johnson property. Without this easement, the project cannot be constructed as proposed. The application itself explicitly requires the submittal of any easements, agreements, or other documents conveying permission to use and access the property; such documents have not been submitted.

RECOMMENDATION FROM THE TAX COLLECTOR

As the Tax Collector for the Town of Weathersfield I must act objectively and make impartial decisions based on State Law and the Policies approved by the Town of Weathersfield. Nowhere in this policy does it state that we can accept easements and acreage in return for an abatement of delinquent taxes. I strongly urge the Selectboard and Board of Abatement to deny this application and move forward with the procedures set forth in our Administrative Policy on Delinquent Tax, Water, and Wastewater Assessment Collections.

A decision to abate over \$100,000 in taxes in return for an easement and a 3-acre parcel with a value of \$23,000 is not only a bad deal for the Town of Weathersfield, but it is also a slippery slope. The precedent we set is that we now accept items of value other than cash for tax payments. We cannot make an exception for 1 person. The minute we do that we open the door for residents to pay their taxes with items rather than currency. I have a big problem with this deal as the rest of the taxpayers in the Town of Weathersfield pay the taxes they owe, including all interest and penalties. As the Tax Collector, I mail out delinquent tax notices to residents who are delinquent and provide an opportunity to make a payment arrangement and assist residents to become current. The Policy is very clear. The Town of Weathersfield has held numerous Tax Sales over the years to recover delinquent taxes for the Town of Weathersfield. When taxes are not paid, they are passed along to the Town and taxes increase. We cannot treat one person differently than everyone else in Town. Its not ethical, fair, appropriate, and certainly not in the best interest of the Town.

The Town Clerk, Flo Ann Dango, stated that Emily Abbott will need to fill out a new Abatement Request Form to include the amount of taxes being requested for abatement since this number has changed since the application filed in 2011. Please see Attachment U – Abatement Request Form. I strongly recommend that this application include the additional information requested under “Additional Information,” including a listing of all assets owned including any debts owed on those assets and a monthly budget showing all income and expense for all household members. I strongly encourage the Board of Abatement to deny this request because it is my understanding that Emily Abbott has assets to cover the delinquent taxes owed.

On Page 31 of the Town of Weathersfield’s June 30, 2019 Audit Report there was an allowance setup for “doubtful accounts” of \$69,400. I disagree with this action because the application was not put before the Board of Abatement to be abated in 2019 nor were all of the conditions and contingencies met in the Purchase and Sale Agreement (assuming the Purchase & Sale Agreement was legal to begin with). According to Steve Hier, the auditors set this up specifically for the Abbott Property. Steve stated that we will have to expense anything we abate above this amount and it does not matter whether it is principal, interest, or penalty. This means that \$9,106.13 will hit the FY21 budget if the Board of Abatement decides to abate the \$78,506.13 in delinquent taxes, which I am strongly against and do not believe is in the best interest of the Town of Weathersfield. See Attachment V – Receivables > Allowance for Doubtful Accounts – Delinquent Taxes, Penalties, and Interest.

My recommendation is to hold true and firm to the Policy that was approved by the Town of Weathersfield. There is no sense in having a Policy in place if we allow exceptions on a case-by-case basis. If exceptions are allowed, I would strongly urge a Public Meeting of the Town to have input on the exception. In this case I fully understand the easement and 3- acre parcel will provide access into the Town Forest from Weathersfield. In this case the Town should have made an offer to Emily Abbott to purchase the easement and three-acre parcel for the appraised value and within this Purchase & Sale agreement there should have been a stipulation that the money for the 3-acre parcel & easement would automatically be distributed to delinquent taxes. The Purchase & Sale Agreement is not clear to the naked eye. For example, see condition 3 “The Owner will pay to the Town whatever money she receives

from the sale of the two-family dwelling and lot she owns at 206 Jason Smith Road, minus closing costs. The property shall not be sold for less than \$20,000.00.” This condition misleads the public and infers that the \$20,000.00 received from the Jason Smith Road property is free and clear to be distributed to the delinquent taxes noted in the introduction to the Purchase & Sale Agreement. This is totally misleading because the Jason Smith Road property, as shown in Attachment G, had a Tax Lien on it for \$18,063.29. The total amount of delinquent taxes owed in the Purchase and Sale Agreement should have included the delinquent taxes on all of the parcels owned by the resident to reflect an accurate number to all residents in the Town of Weathersfield. Condition 3 is misleading because it appears that all the money received from the sale of this property will reduce the total amount of delinquent taxes referenced in the introduction to the Purchase & Sale Agreement. The facts are shown on Attachment H, which demonstrate that \$15,846.00 from the sale of the Jason Smith property was automatically distributed to delinquent taxes owed on this property. Only \$2,217.09 was distributed to delinquent taxes owed on parcel # 05-01-54.

The purpose of the brief explanation above is to demonstrate one of the flaws in the Purchase & Sale Agreement as written. We can discuss all the flaws with this Agreement, but I do not think its necessary. What can we do now to strengthen the deal for all the residents in Weathersfield?

1. From the total Delinquent Taxes owed (including interest & penalty) we back out the appraised value (\$23,000) of the 2.86-acre parcel & easement.

The property has already been legally given to the Town of Weathersfield through a Warranty Deed (Attachment E) and an Easement Deed (Attachment F). The Town of Weathersfield has already paid the closing costs to do this. It is clear that access into the Town Forest is beneficial for our community. If the closing on the 2.86-acre parcel and easement had not already taken place I would have suggested voiding the Page 9 of 10 existing Purchase & Sale Agreement and writing a new Purchase & Sale Agreement dealing specifically with the Easement & 2.86-acre parcel.

Please note that at the time of this recommendation I do not have anything in writing permanently granting the Town of Weathersfield an easement from the point of the easement we were given from Emily Abbott to the Town Forest. All we have is an email stating that “FHWA has given their blessing to locate the trail as proposed within the I-91 right of way With the understanding this is State property and if for any reason in the future we needed that area for any reason that you would need to relocate.”

The first problem I have with this is that the easement may or may not be granted to the Town of Weathersfield forever. If the state decides they need it for something in the future the \$23,000 the Town spent on the easement and 2.86-acre parcel for the purpose of gaining access to the Town Forest will be useless. For this reason, it is my opinion that Contingency 4 in the Purchase and Sales Agreement was not met. If an easement was given from Charles Johnson it would have been a permanently deeded easement that would have guaranteed access to the Town Forest forever. There is no exception in the Purchase & Sale Agreement stating that temporary access is supplemental to permanent

access. I have reached out to Brian McAvoy to secure this language in writing from FHWA and I will work with them to strengthen Weathersfield's rights to this easement. I will also pursue additional permeant easements, including the recommended easement in Contingency 4 of the Purchase & Sale agreement.

2. Submit an approved letter from the Selectboard supporting Emily Abbott's abatement request to the Board of Abatement.

This is a contingency of the Purchase and Sale Agreement. I am not against the abatement of taxes if a resident genuinely meets the requirements listed on the application. Therefore, I do not see any harm in the Selectboard supporting her application with the stipulation that she meet the requirements of an abatement. From the information I gathered I do not believe the requirements will be met.

3. If the application is approved by the Board of Abatement, there is nothing left to do regarding the collection of delinquent taxes. The delinquent Tax Collector will no longer have an interest in this property because the delinquent taxes will be abated.

Please note that from this point forward I will be acting in my capacity as Town Manager to move forward with the unmet requirements identified in this report.

4. If the application is denied by the Board of Abatement, the Tax Collector will move forward with recovering the delinquent taxes owed to the Town.

There is a long history of delinquent taxes on this property. It is my opinion that all tax collection efforts have been exhausted under previous administrations. If the Board of Abatement denies the application, I will entertain a short-term payment agreement to become current on the delinquent taxes owed (30-60 days). If the delinquent taxes are not paid the Tax Collector must move forward with a Tax Sale, otherwise the Tax Collector is failing to fulfill his duties and responsibilities to the Town & failing to operate within the Administrative Policy on Delinquent Tax, Water, and Wastewater Assessment Collections.

There seems to be confusion regarding whether interest & penalties on the delinquent taxes owed to the Town stopped at the time the Agreement was signed. The only time interest and penalty stops accumulating is when the delinquent taxes on a property are satisfied. The delinquent taxes were not satisfied as a result of the signed Purchase & Sale Agreement. Within the Purchase and Sale Agreement both the Town and Owner have burdens to meet before the Agreement is considered valid and final. The Purchase and Sale Agreement also involves the Board of Abatement. As a requirement of the Purchase & Sale Agreement the Selectboard is required to support the application before the Board of Abatement. Since the Selectboard operates in the Best Interest of the Town it is my understanding that the Board will not support the application unless all of the conditions and contingencies are met. Afterwards the application will go to the Board of Abatement and the delinquent taxes may or may not be abated depending on the decision of the board. It has been 6-years since this agreement was made and there are still conditions

and contingencies that have not been met. Additionally, the delinquent taxes owed are from the year 2000 – 2010.

Technically the argument can be made that the Purchase & Sale Agreement is void due to the conditions within the agreement that have not been met. It's important to read through this report and the attachments provided and to have a thoughtful discussion on whether or not the Town is comfortable with the unmet conditions, specifically Contingency 4, which requires the Town to receive an easement through Charles Johnson's property. The state was approached and there is an email stating that FHWA will grant an easement that can be taken away at any time if the state needs it back.

10.) Water Operator Update

Steve Smith gave a brief updated on the Water System.

11.) Appointments – no new applicants for the following positions

- a. Budget Committee
- b. Connecticut River Joint Commission
- c. CRJC Mt. Ascutney Subcommittee
- d. Fence Viewer
- e. Parks and Recreation Commission
- f. Selectman Representative to the School Board
- g. Southern Windsor County Transportation Advisory Committee
- h. Southern Windsor/Windham Counties Solid Waste Management District
- i. Tree Warden
- j. Veteran's Memorial Committee

12.) Approve Warrants

John Arrison made a motion to approve the warrants for August 17, 2020 as follows:

General Funds	Operating Expenses \$57,980.77 Payroll \$16,185.58
Highway Fund	Operating Expenses \$9,503.05 Payroll \$8,192.18
Solid Waste Management Fund	Operating Expenses \$5,022.92 Payroll \$1,682.68
Library	Operating Expenses \$0.00 Payroll \$1,919.35
Grants	Operating Expenses \$0.00

Special Revenue

Operating Expenses \$0.00

Reserves

\$0.00

Long Term Debt

\$0.00

Grand Totals

Operating Expenses \$72,506.74

Payroll \$27,979.79

Paul Tillman - 2nd
Vote - Unanimous

13.) Any other business

None

14.)Adjourn

John Arrison made motion to adjourn the meeting at 8:52 pm

Michael Todd – 2nd

No discussion

Vote – unanimous

Respectfully,
Chauncie Tillman
Alt. Recording Secretary