

## **SPECIAL SELECTBOARD MEETING**

**July 6, 2022**

### **Minutes**

Present: Lee McClenny (Chair) Nanette Rogers  
Bill Cleary Greg Barrows  
Dave Baczewski

Guests: None

The meeting was called to order at 7:00 p.m. The meeting was held in person and via Zoom.

#### **CHANGES TO AGENDA**

Added an Executive Session to discuss personnel.

#### **PUBLIC COMMENT**

There was no public comment.

#### **FY'23 TAX RATE**

Greg provided a breakdown of the tax rates (see attached) and explained the different components. The Town and Highway tax rates are based on the budgets approved by the voters, less anticipated revenue, and \$20,000 from the FY'21 budget surplus. The Local Agreement rate, which is for the Veterans and the farm stabilization exemptions, is based on reports from the Grand List. This information is data entered into the program which then calculates the tax rates based on the total Grand List value.

Greg furnished two options for the Selectboard to consider. The substantial difference between the two options is how much will be raised for the Highway Department. The amount needed to be raised is \$839,663

Version one raises \$839,558 and version two raises \$839,812 for the Highway Department. Typically, Greg and Nanette would recommend raising the larger amount however the Highway Department has a sizeable surplus therefore wanted the Selectboard to decide which option to use.

Version one results in a proposed tax rate of \$0.6941, which is \$0.0053 less than the FY'21 tax rate. Version two results in a proposed tax rate of \$0.6942, which is \$0.0052 less than the FY'21 tax rate. The Board pointed out that there is not much difference in the proposed rates, and due to the surplus in the Highway Department, felt version one was the best choice.

Bill Cleary made a motion to set the town tax rate at \$0.3581, the highway tax rate at \$0.3305, and the local agreement tax rate at \$0.0055 for a total municipal tax rate of \$0.6941, seconded by Lee McClenny. Motion passed: 3-0.

The State set the residential education tax rate at \$1.5933 and the non-residential tax rate at \$1.7138. The residential tax rate is \$0.0483 lower than the FY'22 rate and the non-residential is \$0.0813 lower.

When the education tax rates are added to the town, highway and local agreement rates, the total residential tax rate becomes \$2.2874, which is \$0.0536 lower than FY'21, and the non-residential becomes \$2.4079, which is \$0.866 lower than FY'21.

### **SUMMER MEETING SCHEDULE**

The Board discussed their meeting schedule for July, August, and September. Their meetings will be held on July 14, August 11, August 25, and September 22. July 28 and September 8 will be reserved in the event they are needed.

### **EXECUTIVE SESSION**

Bill Cleary made a motion to find that premature general public knowledge of legal advice and the Town's position in contract negotiations would clearly place the Town at a substantial disadvantage by disclosing confidential attorney-client communications and disclosing the Selectboard's strategy and position in the contract negotiations, seconded by Dave Baczewski. Motion passed: 3-0.

Bill Cleary made a motion to enter Executive Session at 7:25 p.m. to consider contracts and confidential attorney-client communications made for the purpose of providing professional legal services to the Selectboard and the Town under 1 V.S.A. § 313(a)(1)(A) and (F), seconded by Dave Baczewski. Motion passed: 3-0. People in attendance were Lee McClenny, Dave Baczewski, Bill Cleary, Greg Barrows, and Nanette Rogers. The Board exited Executive Session at 7:39 p.m. Dave Baczewski made a motion to approve the Third Amended Class 4 Town Highway License Agreement with the Czapskis as drafted by the Town's attorney, seconded by Bill Cleary. Motion passed: 3-0.

At 7:40 p.m. Dave Baczewski made a motion to enter Executive Session to discuss personnel, seconded by Bill Cleary. Motion passed: 3-0. People in attendance were Lee McClenny, Dave Baczewski, Bill Cleary, Greg Barrows, and Nanette Rogers. The Board exited Executive Session at 8:00 p.m. No action taken.

### **ADJOURN**

The meeting adjourned at 8:00 p.m.

Respectfully Submitted,  
Lee McClenny, Chair  
Selectboard

Nanette Rogers  
Town Administrator

**Town of Westford Vermont  
Veterans Exemptions & Farm Stabilization  
FY23 Property Tax Rate Calculation**

<b>Veterans Exemptions</b>						
Homestead		12				
NonHomestead		2				
	Total	<u>14</u>				
Homestead	480,000		NonHomestead	80,000	Total	560,000
\$10K Allowed	10,000			10,000		10,000
	x	<u>12</u>	x	<u>2</u>	x	<u>14</u>
		150,000		10,000		160,000
Town Covered	330,000			70,000		400,000
Per 100 Value	<u>3,300</u>			<u>700</u>		<u>4,000</u>
Tax Rate	1.5933			1.7138		
<b>Total - Veterans</b>	<b>5,257.89</b>			<b>1,199.66</b>		<b>6,457.55</b>

<b>Farm Stabilization Exemptions</b>						
Homestead		4				
Nonhomestead		1				
	Total	<u>5</u>				
Homestead	393,500		NonHomestead	67,800	Total	461,300
Per 100 Value	3,935			678		4,613
Tax Rate	<u>1.5933</u>			<u>1.7138</u>		
<b>Total - Farms</b>	<b>6,269.64</b>			<b>1,161.96</b>		<b>7,431.59</b>
<b>Local Agreement</b>						
<b>Amount to be Raised</b>	<b>11,527.53</b>			<b>2,361.62</b>		<b>13,889.14</b>

<b>2022-2023 Amount to be raised by taxes</b>			
	<b>Highway</b>	<b>Admin</b>	<b>Grand Total</b>
Total Expenses	932,663	1,114,561	2,047,224
Anticipated Revenue	(93,000)	(184,910)	(277,910)
Surplus from FY20	<u>0</u>	<u>(20,000)</u>	<u>(20,000)</u>
<b>Amount to be raised</b>	<b>839,663</b>	<b>909,651</b>	<b>1,749,314</b>

	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
TAXABLE PARCELS	951		
ACRES	23,851.51		
REAL	267,456,400	199,353,200	68,103,200
Add			
(+) NON-APPROVED CONTRACTS		0	0
(+) NON-APPROVED FARM CONTRACTS		393,500	67,800
(+) INVENTORY	0		
(+) EQUIPMENT	1,374,500		1,374,500
Subtract			
(-) VETERAN	560,000	480,000	80,000
(-) FARM STAB	461,300	393,500	67,800
(-) CURRENT USE	12,408,500	5,420,500	6,988,000
(-) CONTRACTS	1,374,500	0	0
(-) SPECIAL EXEMP.		0	0
GRAND LIST	2,540,266.00	1,934,527.00	624,097.00
HOMESTEAD	230,251,900		
HOUSESITE	202,338,100		
LEASE	0.00		
NON-TAX COUNT	20		
NON-TAX VAL.	5,613,300		
LATE HOMESTEAD PENALTY:			167.73
RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
NONHOMESTEAD ED.	1.7138	623,419.00	1,068,415.44
HOMESTEAD ED.	1.5933	1,930,592.00	3,076,012.28
LOCAL AGREEMENT	0.0055	2,540,266.00	13,971.79
TOWN HIGHWAY TAX	0.3305	2,540,266.00	839,558.14
TOWN	0.3581	2,540,266.00	909,654.18
TOTAL TAX			5,907,779.56

2022 TAX RATES		
	Residential	Non-Residential
Town	0.3581	0.3581
Highway	0.3305	0.3305
Local Agreement	0.0055	0.0055
<b>Total Town Tax Rate</b>	<b>0.6941</b>	<b>0.6941</b>
State Education	1.5933	1.7138
<b>Total 2022 Tax Rate</b>	<b>2.2874</b>	<b>2.4079</b>

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	MUNICIPAL	HOMESTEAD	NONHOMESTEAD
TAXABLE PARCELS	951		
ACRES	23,851.51		
REAL	267,456,400	199,353,200	68,103,200
Add			
(+) NON-APPROVED CONTRACTS		0	0
(+) NON-APPROVED FARM CONTRACTS		393,500	67,800
(+) INVENTORY	0		
(+) EQUIPMENT	1,374,500		1,374,500
Subtract			
(-) VETERAN	560,000	480,000	80,000
(-) FARM STAB	461,300	393,500	67,800
(-) CURRENT USE	12,408,500	5,420,500	6,988,000
(-) CONTRACTS	1,374,500	0	0
(-) SPECIAL EXEMP.		0	0
GRAND LIST	2,540,266.00	1,934,527.00	624,097.00
HOMESTEAD	230,251,900		
HOUSESITE	202,338,100		
LEASE	0.00		
NON-TAX COUNT	20		
NON-TAX VAL.	5,613,300		
LATE HOMESTEAD PENALTY:			167.73
RATE NAME	TAX RATE	X GRAND LIST	= TOTAL RAISED
NONHOMESTEAD ED.	1.7138	623,419.00	1,068,415.44
HOMESTEAD ED.	1.5933	1,930,592.00	3,076,012.28
LOCAL AGREEMENT	0.0055	2,540,266.00	13,971.79
TOWN HIGHWAY TAX	0.3306	2,540,266.00	839,812.08
TOWN	0.3581	2,540,266.00	909,654.28
TOTAL TAX			5,908,033.60

2022 TAX RATES		
	Residential	Non-Residential
Town	0.3581	0.3581
Highway	0.3306	0.3306
Local Agreement	0.0055	0.0055
<b>Total Town Tax Rate</b>	<b>0.6942</b>	<b>0.6942</b>
State Education	1.5933	1.7138
<b>Total 2022 Tax Rate</b>	<b>2.2875</b>	<b>2.4080</b>

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