Consideration of Local Options Related to Extension of Due Dates for Tax Bills

Purpose
For the Select Board to consider local options related to extension of due dates for payment of Tax Bills as contained in Governor Baker’s April 3, 2020 “An Act to Address Challenges Faced by Municipalities and State Authorities resulting from Covid-19, chapter 53 of the Acts of 2020” (the Act)

Background
The Governor’s Act provides communities with three local options regarding local tax bills to provide some relief to residents resulting from the Covid-19 impact. Acceptance of the local options requires approval to be voted by the Select Board. The local options are as follows:

1) Local option to extend Due Dates of Property Tax Bills – This option allows the Select Board to extend the due date of the 4th quarter property tax bills from May 1, 2020 to June 1, 2020.

2) Local option to extend the Due Date for exemption and deferral applications from April 1 to June 1, 2020. (Please note – this is not abatement applications – no change there – abatements were due February 1, 2020.) This is state exemptions such as seniors, blind, veterans etc. Most of our residents already applied for these by December 31, 2019 in order to receive their credits on January tax bills. The deferral is a program for eligible seniors, with annual income under $58k, who choose to defer their tax payments until their property is sold, with a lien on the property securing the Towns interest. (Again, most of our residents have already applied for this for FY20 but this would extend the application window until June 1.)

3) Local Option to waive interest and other late penalties of any late bills, including excise, tax, betterments, water rate, sewer use bills, with a due date of March 10th, 2020 or after, as long as bill is paid by June 30th. This option essentially allows the Town to waive interest or penalties on bills due during the Covid-19 crisis, as long as bills are paid by June 30th. (Please note – clarification with Option 1 – tax bills would be due June 1st. If paid by June 30 – no interest or penalty, but if paid after June 30th– the interest calculation would go back to June 1st).

Proposed Action
For the Select Board accept the three local options related to local tax bills.

Motion:
1) That the Select Board approve local option acceptance Section 10(a) (i-iii) of the Act to Address Challenges face by Municipalities Resulting from Covid-19, chapter 53 of the Acts of 2020 (the Act) to extend the due date of property tax bills from May 1 to June 1, 2020.
2) That the Select Board approve local option Section 10(a) (iv) of the Act to extend the due date for applications for exemptions and deferrals from April 1 to June 1, 2020.
3) That the Select Board approve local option acceptance of Section 11 of the Act to waive interest and penalties regarding late payments of bills with a due date of March 10, 2020 or after, when such bills are paid late but paid on or before June 30, 2020.
LOCAL OPTION APPROVAL FOR EXTENDED PAYMENT DATES
(AGENDA ITEM #6355)

Select Board Meeting April 21, 2020

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<th>In Favor</th>
<th>Opposed</th>
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<tr>
<td>N. Hyde</td>
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<td>M. Walsh</td>
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<td>J. Hickey</td>
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1. M. Walsh moved to approve local option acceptance Section 10(a) (i-iii) of the Act to Address Challenges face by Municipalities Resulting from Covid-19, chapter 53 of the Acts of 2020 (the Act) to extend the due date of property tax bills from May 1 to June 1, 2020. J. Hickey Seconded. Unanimous Vote 3-0.


2. M. Walsh moved to approve local option Section 10(a) (iv) of the Act to extend the due date for applications for exemptions and deferrals from April 1 to June 1, 2020. J. Hickey Seconded. Unanimous Vote 3-0.


3. M. Walsh moved to approve local option acceptance of Section 11 of the Act to waive interest and penalties regarding late payments of bills with a due date of March 10, 2020 or after, when such bills are paid late but paid on or before June 30, 2020. J. Hickey Seconded. Unanimous Vote 3-0.

Distribution:
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Christopher Coleman
Town Administrator