

REFUND AND SMALL CREDIT BALANCE POLICY FOR TAX COLLECTION

COLLECTION

I. Policy Objectives

The primary objective of the Town of Grafton's refund and small credit balance policy for tax collection is to ensure the timely refund of overpayments on taxes, and to set a minimum dollar amount to be refunded.

II. Definitions

1. 'Refund' shall mean returning any credit balances on an account which is greater than Five Dollars (\$5.00) to the taxpayer or the source of the original funds (bank or Mortgage Company).
2. 'Small balance' shall mean any credit balances on an account which is less than Five Dollars (\$5.00).
3. 'Payment in advance' shall mean a tax payment made by a taxpayer that is to be applied on taxes not yet due. The taxpayer will indicate in writing his/her desire to have the taxes applied on taxes not yet due.

III. Procedures

After each tax installment due date, the Town Treasurer shall print an available credits report from the Tax Administration program.

The Town Treasurer shall review the list and determine which of the credit balances are for a payment in advance, and which represents an overpayment that will need to be refunded. The Town Treasurer shall also identify any small credit balances under Five Dollars (\$5.00).

The Town Treasurer shall eliminate any small credit balances by making an adjusting entry into the Tax Administration program to bring the accounts to a zero (0) balance. The balances will be transferred to Miscellaneous General Fund.

The Town Treasurer shall make the necessary adjustments in the Tax Administration

program to refund the overpayments, and shall provide documentation to generate a refund check for each of the overpayments identified for refund.

IV. Inconsistent Policies Repealed

This policy shall amend and replace any provisions of any Policy of the Town of Grafton in effect at the time of enactment of this amended Policy governing any activity included in this amended policy.

V. Severability

If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this policy, or any part thereof,

is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such

decision shall not affect the validity or effectiveness of the remaining portions of this Policy or any part thereof.

The Selectboard hereby declares that it would have passed each section, subsection, subdivision, paragraph,

sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, subdivisions,

paragraphs, sentences, clauses, or phrases be declared unconstitutional or ineffective.

VI. Effect

No section of this policy shall be construed to supersede or replace any Vermont Statute.

This amended Policy shall be entered in the minutes of the Selectboard's meeting.

The foregoing amended Policy is hereby adopted by the Selectboard of the Town of Grafton, Vermont this

20th day of April, 2015, and is effective as of this date until amended or repealed.

Minutes attached

Grafton Board of Selectmen, Grafton VT

Minutes

Date: Monday, April 20, 2015

Selectmen Present: Noralee Hall, Sam Battaglino, Skip Lisle.

Selectmen Absent: Ron Pilette, Gus Plummer.

Community Members Present: Don Dougall, Joan Lake, Stan Mack, Wendy Martin, Liisa Kissel, Russell Record, Eric Sevens, Dave Rogers, Danny Taylor, Rodney and Kim Record, Carol Lind, Charlie Hooker, Ginger Ludeman, Cathy Siano, Kurt Goodwin, Melissa Belcher, Chester Telegraph, Fact TV, Rachel Williams (Minute Taker).

Convened: 6:02 PM

Adjourned: 7:08 PM

Motions Underlined, Votes CAPS.

Public Comment: Carol Lind thanks the Select Board for taking the communities concerns into consideration, especially those who may potentially be affected by the renewable energy wind site. Liisa Kissel thanks the Highway Crew for the good road conditions this mud season.

Agenda: Motion to approve the agenda with changes. (Noralee Hall) PASSED. Added Green-Up Day Discussion and an Excess Weight Permit approval.

Minutes: Motion to adopt the minutes of 4/6/2015 and 4/15/2015 with no changes. (Noralee Hall) Skip Lisle abstained. No Quorum. Tabled to 4/21/2015.

Warrants: Payroll and Accounts Payable - Complete.

Highway Report – Danny Taylor, Foreman.

- a. **Work Schedule** – Weather related road repairs. The paving bid invitations will be started soon.
- b. **Other Highway Issues** – None.

Lawn Bids – The bid from Ivor Stevens Grounds Maintenance was opened by Skip Lisle, Select Board Clerk. The insurance documentation was included with the bid. The total cost for the mowing of the Village Bridge, Town Green, Wilson Park, Village Park and the Town Pool; and the Fall 2015 and Spring 2016 clean-up is \$2,000. Motion to award the Lawn Mowing bid to Ivor Stevens Grounds Maintenance. (Sam Battaglino) PASSED.

Timber Sale/Logging Bids – Bids were received by:

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|---|-------------|
| • JT Logging & Excavating, Reading VT | \$18,550.00 |
| • Long View Forest Inc., Westminster VT | \$17,171.71 |
| • BK Skidding & Timberland Management, Chester VT | \$18,127.50 |
| • Fred C. Weld Logging Co. Inc., Cornish NH | \$11,868.03 |
| • Wright Maintenance Inc., Newfane VT | \$9,595.00 |
| • RL Cook Timber Harvesting Inc., Winchester NH | \$14,096.00 |

- Timothy Poczobut, Rutland VT \$17,693.00
- Jeff Norris Logging, Sutton VT \$18,385.00
- Green Crow Corp., Waterbury VT \$14,067.00
- TW Tree, Perkinsville VT \$12,100.00
- Rhoades Logging, Randolph VT (No Deposit Enclosed) \$9,387.50

There is a scheduled Select Board meeting, tomorrow at 9 AM in the Selectman's Office, with Sam Schneski, State Forester, to review and discuss the bids before making a bid award.

Appointments (Council on Aging) – The Select Board appointed volunteer Cathy Siano-Goodwin as the representative for Council on Aging. The Capital Budget is still looking for 2 volunteers for appointment. Please let Rachel Williams know if you are interested.

Town Plan Discussion – Discussion on the lack of attendance of the Planning Commission members, which is stalling the progress of the Town Plan. Discussion on returning to a twice monthly meeting schedule until the Town Plan is completed. The Planning Commission voted against meeting twice a month at the last Planning Commission meeting. A question was asked regarding the removal of the Planning Commission members who are unable to meet and complete the New Town Plan in a timely fashion. Noralee Hall stated that the Select Board has no jurisdiction over the Planning Commission, but can request an increase of effort for completion. Eric Stevens stated that The Select Board can remove and appoint positions with a unanimous vote.

Sam Battaglino stated that we cannot apply for grants because we do not have a Village designation in the re-adopted Town Plan. Eric Stevens commented that the Town Plan can be amended to include the Village Center Designation, but it will take time away from completing the New Town Plan, the Select Board would have to hold a public hearing and then hold a Select Board hearing. The Town is eligible for grants with the current Town Plan, just not those who require a Village designation. There are only 3 or 4 chapters to complete and the New Town Plan will be ready for Select Board review

Town Hall Repairs Update – The Grafton Improvement Association has donated funds to have the Town Hall and Post Office signs refurbished by Jason Ballard. Also, thank you to all who have donated their time to the repairs and painting of the Town Hall Offices.

LEOP Approval and Signature – Rachel Williams presented the board with the updated LEOP for approval. Motion to adopt the Local Emergency Operations Plan. (Skip Lisle) PASSED. Skip Lisle signed.

Town Pound/Contract Fee – Each Town is required to have an animal pound appointed and the Rockingham Vet Clinic, the previous Town Pound, is no longer accepting any municipal contracts. Rachel Williams has been contacting pounds, veterinarians and humane societies trying to find a replacement. Most require a yearly fee of \$500. We do not have this item in the budget as it is an unanticipated expense. Further information will be presented to the Board by the next Select Board meeting. Discussion on the adequacy of the equipment the Town has provided to the Animal Control Officer (Walt Critchfield) and the status of his precautionary rabies vaccinations.

Refund and Credit Balance Policy for Tax Collection – The purpose of this policy is to ensure a timely refund of overpayments on taxes and sets a minimum dollar amount to be refunded. Motion to adopt the Refund and Credit Policy for Tax Collection. (Noralee Hall) PASSED.

Green-Up Day – Green-Up Day is Saturday, May 2. The bags will be available at the Town Hall for pick-up and a dumpster is available by the Town Garage.

Excess Weight Permits – Motion to approve the excess weight permit for Carleton Trucking. (Noralee Hall) PASSED.

Other Business: Kim Record spoke with Cathy Hallock about a recent viral illness that dogs are getting from birds. Wendy Martin will be putting a notice in the Grafton News.

Next Meeting Date:

Select Board Meeting – Tuesday, April 21, 2015 in the Selectman's Office, 9 AM.

Select Board Meeting - Monday, May 4, 2015 at Grafton Elementary School, 6PM.

Adjourn: Motion to Adjourn. (Skip Lisle) PASSED.