

Town of Sandisfield

Select Board

Minutes for Select Board meeting held on Friday, September 30, 2022 at 9:30AM at the Town Hall, 66 Sandisfield Road, Sandisfield, MA

Members present: Steve Seddon, Alex Bowman, John Field, Jonathan Sylbert

1. Review Financial Policies

Tax Enforcement:

The Select Board reviews the policy requirement, which states “The Town of Sandisfield intends to timely pursue all legal methods to collect taxes from delinquent property owners with the goal of achieving a target [98 percent] property tax collection rate by fiscal year-end.” Jonathan agrees with the 98%, despite it potentially being difficult to achieve.

The note “the due date for the fourth quarter tax bill” is adjusted to read “the due date for the second semi-annual tax bill” as Sandisfield does not operate on a quarterly basis. There may be some additional quarterly language that must be revised.

The Treasurer/Collector will begin the tax taking process within 60 days of the demand notice. Should taxes not be paid, the Tax Collector will send a delinquency notice to avoid a tax taking advertisement. A tax taking notice will be published in the Berkshire Eagle and posted at the Town Hall and Transfer Station.

The Select Board agrees that “taxpayers who fully comply with their payment agreements, the Treasurer/Collector will waive 50 percent of the interest accrued on their tax title accounts.” Payment agreements include:

- Signed agreement between the Treasurer/Collector and taxpayer
- Upfront payment of at least 25 percent of full balance owed
- Specific amount to be paid each month
- Incorporation of payments for the current tax bill
- Agreement term not exceeding five years
- Statement that defaulting on the agreement will immediately trigger foreclosure action by the Town

Tax Recapitulation:

Tax recap process must be completed by October 31. The dates for printing and mailing the actual tax bills will be adjusted based on a semi-annual schedule.

To allow time for any required corrective measures when recording legislative actions, the following tasks will be completed within two weeks after town meeting:

- The Town Clerk will certify all appropriations approved since the last tax rate was set.
- The Town Accountant will reconcile all votes and authorized amounts.
- The Town Clerk, with the Town Accountant’s assistance, will enter all town meeting appropriation votes by article into the DLS Gateway system (page 4 of the tax recap).

- If applicable, the Treasurer/Collector will prepare the debt exclusion report, including any use of reserved bond premiums (Form DE-1), and report any reserved bond premium amounts used as funding sources (Form B-2).
- From the certified town meeting authorizations, the Town Accountant will complete the following Gateway forms:
 - enterprise receipts and appropriations (Form A-2)
 - revolving funds (Form A-3)
 - free cash used (Form B-1)
 - available funds used (Form B-2)
- If applicable, the Treasurer/Collector will prepare the debt exclusion report, including any use of reserved bond premiums (Form DE-1), and report any reserved bond premium amounts used as funding sources (Form B-2).

Within two weeks of closing the books for the fiscal year, the Town Accountant will continue completing the tax recap.

2. Review Town Manager Bylaw Draft

Jonathan reviews his drafted Town Manager Bylaw which may be considered for the upcoming STM. The draft draws upon language from surrounding town's bylaws.

It is not required that the Town Manager candidates be identified by a Search Committee, and therefore has been excluded in the draft. It's noted the Select Board previously found the Search Committee's work helpful, and supports continuing this practice, but not making it a requirement.

The responsibilities of the Select Board are reviewed. Adjustments are made to the draft to clarify that the Select Board is not responsible for day-to-day operations. The Town Manager is responsible for the hiring and firing of all appointed positions.

3. Topics not Anticipated

Interim Sanitarian, Jayne Smith will need to stay on longer than anticipated. The Health Inspector Salary budget line will likely need to be adjusted at the STM.

Meeting adjourned at 11:10am.

Steve Seddon

Alex Bowman

John Field