Remote Special Select Board Meeting
Friday, April 24, 2020 9:00 AM

AGENDA

1. Arrangements for remote participation by Select Board members and members of the public are being made in accordance with Governor Baker's Emergency Order Modifying the State's Open Meeting Law.

2. Zoom Meeting Information
   Join Zoom Meeting
   HTTPS://ZOOM.US/J/94538392328?PWD=TVVKB1A1UGE2CNLLT2G5WSS5YTM3DZ09
   Meeting ID: 945 3839 2328
   Password: 5d9RGH

   or call 1 929 436 2866 US (New York)
   Meeting ID: 945 3839 2328
   Password: 370221

3. Open Meeting, Announce Remote Participation Method and Meeting Conduct

4. Vote on Recent Legislation - Recommendations on Certain Town Revenue Matters
   Documents:
   MEMO - SB 4-21-20 (1).PDF

5. Adjourn

~ The listing of matters are those reasonably anticipated by the Chair which may be discussed at the meeting. Not all items listed may in fact be discussed and other items not listed may also be brought up for discussion to the extent permitted by law. ~
TO: Members of the Select Board
FROM: Lyn N. Simmons, Town Manager  
Paul J. Pasterczyk, Finance Director
DATE: April 21, 2020
SUBJECT: Recent Legislation - Recommendations on Certain Town Revenue Matters

On April 2, 2020, State legislation was passed “to address challenges faced by municipalities and state authorities resulting from Covid-19”. Certain sections of the legislation impacted municipal finances and more specifically allowed for leniencies on monies owed the Town by taxpayers and those assessed user charges. We are recommending that the Select Board, as the Chief Executive Officers of the Town of Longmeadow approve the following:

Section 10 of the April 2, 2020 legislation allows for the change in the due date of property taxes, betterments and Community Preservation surcharges to be extended from the current May 1st due date to not later than June 1st. Based upon the economic impact Covid-19 has had on the nation and certainly the taxpayers of Longmeadow, it is our recommendation that the Board vote to change the due date of the property tax, betterments and Community Preservation surcharge commitment from May 1, 2020 to June 1, 2020. This will provide ample time for taxpayers, if eligible, to receive their stimulus checks and/or unemployment benefits.

Section 10 also allows for the extension of the due date from April 1, 2020 to June 1, 2020 for which applications for tax exemptions and deferrals need to be filed. Checking with the Assessors’ Office there appears to be a few applicants from previous years that have failed to file applications by April 1st. Acceptance of this provision would allow additional time for those applications to be received, therefore, it is our recommendation that the Board vote to extend the due date for exemption and deferral applications from the original deadline of April 1, 2020 to June 1, 2020.

Section 11 of the April 2, 2020 legislation states that the Town “may waive the payment of interest and other penalty in the event of late payment of any excise, tax, betterment assessment or apportionment thereof, water rate or annual sewer use or other charge added to a tax for payment with a due date on or after March 10, 2020 and made after its respective due but before June 30, 2020”. Again, based upon the economic impact Covid-19 has had on the nation and the taxpayers of Longmeadow, it is our recommendation to waive the payment of interest and other penalty on late payments for the Town’s excise commitment originally due May 6, 2020 and the Town’s water / sewer / stormwater commitment originally due April 6, 2020. The Town has withheld sending demand notices to late payers and have waived interest according to current statutes ($15 max) since this Covid-19 matter surfaced.
Note that the forgiveness of the interest and penalty is only through June 29th and not June 30th as the legislation says the due date is to be before June 30th. Also note that penalties and interest on our 4th quarter taxes, betterments and surcharges are not waived and will be implemented immediately after the revised due date of June 1, 2020. If the June 29th date was chosen for these commitments, in essence, it basically would push the due date to June 29th and the Town has large commitments in excess of $2 million at the end of June (teachers summer pay and year end A/P). Large bank escrow payments usually come in at the last minute so the June 1st deadline would assist in making sure we had our tax payments in ample time to meet month / year end commitments.