

## **Board of Selectmen**

**Ware Town Hall, Meeting Room, 126 Main Street**

**Regular Meeting Minutes – Tuesday, April 7, 2020 at 7:00 p.m.**

**Instructions for call in option:** at or before 7:00 p.m., call one of the phone numbers below and when prompted enter the Meeting ID number. The platform is Zoom Meetings. This information and the web link will also be provided on the Board of Selectmen website. Join online: <https://zoom.us/j/723818832> (the online option will require a download).

**Meeting ID: 723 818 832**

**Phone (use any of these):**

**929-205-6099**

**253-215-8782**

**301-715-8592**

**Present: Selectman Alan G. Whitney, Selectman Keith J. Kruckas, Selectman Nancy J. Talbot, Town Manager Stuart B. Beckley, Interim DPW Director St. George-Sorel, Acting Fire Chief Gagnon, Police Chief Crevier**

**Remote Participation: Selectman Tracy R. Opalinski, Selectman John E. Carroll**

**Meeting Opened by Chairman Whitney.**

### **Opening Remarks, Announcements, and Agenda review by Chair**

Selectman Carroll asked if future meetings could be done through virtual participation. Mr. Beckley noted the Governor's Order allows remote participation at this time, and once that is lifted, the Board would have to vote to continue to hold meetings with remote participation.

Selectman Opalinski would have liked to have seen Covid-19 as an agenda item; Chairman Whitney noted this for the next meeting.

### **Consent Agenda**

- **Approval of March 24, 2020 Minutes**

**Selectman Kruckas made the motion to approve the Consent Agenda. Selectman Talbot seconded the motion. The motion passed on a vote of 4 Yes, 0 No, 1 Abstention (Selectman Carroll).**

### **Scheduled Appearances**

#### **Old Business**

- **Analysis of Water Treatment Plant Costs, DPW Interim Director Gilbert St. George-Sorel**

Mr. St. George-Sorel noted his letter and analysis (attached). He stated he looked at the affordability and costs of the project currently with a need for \$213,767 plus \$28,333 short-lived asses reserve fund per year, \$100,000 in additional costs for operations. Chairman Whitney noted this is not a yes or no, the town is going forward with the project. Mr. St. George-Sorel noted that the next steps are to re-apply to USDA. Selectman Kruckas noted the town was sold a package by a person who then walked away, and the Board needs all the paperwork and costs to be in order to proceed. Chairman Whitney noted the biggest concern of residents is the quality of the water.

Selectman Talbot questioned who would do the update of costs; Mr. St. George-Sorel noted that Wright-Pierce would update the information, including operational costs and staffing requirements by DEP. He noted the Preliminary Engineering Report (PER) would then be re-submitted to USDA, and we would hope to also get another grant. Mr. Beckley noted the application is a rolling application and USDA has been encouraging that Ware would be considered for more funding. The required PER and documents re-submitted must include the FY19 audit (not yet completed). Mr. St. George-Sorel was hopeful for a 40% grant, and Mr. Beckley noted that we are optimistic for a lower interest rate. Selectman Opalinski asked, and Mr. Beckley agreed to call the auditor. Mr. St. George-Sorel noted a total higher cost of the project would require going to Town Meeting. He noted that Enterprise Funds may not be enough, and there will be a need for further discussion with the Board. Selectman Kruckas noted he has questioned this from the beginning. Mr. St. George-Sorel stated that revenues are down, and the water quality is affected by multi-family houses in disrepair or shut down. Selectman Opalinski noted this report was excellent and easy to understand. Chairman Whitney asked for a monthly update on the water and overall project. Any deadlines are slowed due to Covid-19. Selectman Opalinski requested Mr. Beckley include the P & S of 116 Pleasant Street with the documents sent to USDA. Mr. St. George-Sorel noted that the USDA would take the Bond Anticipation Notice (BAN) when the project is done, but the project can start.

Mr. St. George-Sorel noted that the town will start flushing the system this weekend. There are ongoing projects, as well:

- Elm Street
- Main Street by Mass DOT, with black lamp lights next spring, ongoing until approximately July 2021. Please ask all citizens to notify Mr. Beckley of any events or activities on Main Street, so that Mr. Beckley can update Mass DOT.
- Well #1
- Barnes Street loop
- Church Street sewer (pipes date to 1889)
- Hazardous tree removal project, 20 trees on the list
- Old Belchertown Road – approximate cost \$250,000, out for bid soon
- Babcock Tavern Road
  
- **Attorney Opinion - Town Meeting Warrant Article: Change Title from Board of Selectmen to Select Board**
- **Attorney Opinion - Town Meeting Warrant Article: Strong Chief, Civil Service**

Mr. Beckley noted these would both need to be decided by the Legislature

- **Request to Advertise Vacancy: Board of Registrars**

Selectman Talbot, as Town Clerk, noted that Mr. Cote's term has expired, and this creates a Democratic vacancy on the Board of Registrars. This vacancy will be advertised on the Town website.

### **New Business**

- **Request for New Hires – Police Chief**

Chief Crevier requested the Board of Selectmen authorize the Town Manager to call for the MA Civil Service Police hiring list for three (3) vacant positions on the Ware Police Department. Chief Burns of the Palmer Police Department has indicated that his department could perform the interview/selection of candidates.

**Selectman Kruckas made the motion to approve the process for three new police hires. Selectman Whitney seconded the motion. The motion passed on a vote of 4 Yes, 0 No, 1 Abstention (Selectman Talbot).**

- **Appointment: Open Space Committee – James Kadra, Term to Expire June 30, 2023**
- **Reappointment: Historical Commission – Lynn Lak, Term to Expire June 30, 2023**
- **Reappointment: Tax Increment Financing Authority – Gerald Fountain, Jr., Term to Expire June 30, 2023**
- **Reappointment: Zoning Board of Appeals – Gregory W. Eaton, Term to Expire June 30, 2023**
- **Reappointment: Capital Planning Committee – Clayton Sydla, Term to Expire June 30, 2023**
- **Reappointment: Capital Planning Committee – Jennifer McMartin, Term to Expire June 30, 2023**

Selectman Talbot made the motion to approve above appointment and reappointments. Selectman Kruckas seconded the motion. The motion passed unanimously on a vote of 5 Yes, 0 No.

- **Expiration of Term: Council on Aging – Janet Ciejka, Term to Expire June 30, 2020 per Council on Aging rules for one year – informational**
- **Acceptance of Resignation: Council on Aging – Carol A. Brundige, Term to Expire June 20, 2022**

Selectman Talbot made the motion to accept the above resignation, with regrets. Selectman Kruckas seconded the motion. The motion passed unanimously on a vote of 5 Yes, 0 No.

- **Change Cannabis Committee to Cannabis Advisory Committee**

Selectman Kruckas made the motion to approve change to Cannabis Advisory Committee. Selectman Talbot seconded the motion. The motion passed unanimously on a vote of 5 Yes, 0 No.

**Comments and Concerns of Citizens - none**

#### **Town Manager Report**

Projects: (DPW director to give updates)

73 West Main Street. After the fire early Monday morning, the site has been secured with new fence. Bids for the removal of the debris have been updated based on the new conditions. Bids are due next Tuesday.

The Board of Registrars voted to postpone the Town election. The Board, Town Clerk and Town Manager with recommendation for the Board of Health are to select a new election date that is required to be before June 30.

The State Legislature has been very active in approving legislation to help towns and residents fiscally and administratively. Timelines related to permits have been put on hold until after the state of emergency is lifted. This reduces the pressure for regulatory boards to meet. Per the attached request from the Treasurer-Collector to extend the dates for payment of property taxes and filing of exemptions to June 1<sup>st</sup>, and to waive interest and fees on sewer, water, and motor vehicle bills if paid by June 30<sup>th</sup>.

Host Community Agreement expenditure. I have reached out to Curaleaf and other small communities for practices related to determining the expenditure of marijuana receipts from the HCA. I will be able to present a process at the next meeting. Additionally, Curaleaf would like to present to the Board the possibility of changing the HCA to allow for the sale of medical marijuana.

Coronavirus: Closures have been extended to May 4 on all buildings. Employees are working to be safe distances, sanitizing, The Health Department website now includes instructions on how to make facemasks from a variety of materials. The CDC now indicates the benefit to wearing a cloth mask when around other people. Social distance of at least 6 feet and hand washing remain key actions for everyone.

**Memo from Treasurer-Collector Erica M. Brunell (attached).**

**Selectman Talbot made the motion to 1) Extend the due date for real estate and personal property tax from May 1, 2020 to June 1, 2020, 2) Extend the filing date for exemptions up to June 1, 2020, and 3) Waive Interest and Fees on Water/Sewer Bills and Motor Vehicle Bills Due On or After March 10, 2020, if Paid by June 30, 2020.**

**Selectman Kruckas seconded the motion. The motion passed unanimously on a vote of 5 Yes, 0 No.**

Selectman Kruckas noted thanks and gratitude to town employees, hospital, and grocery and convenience store workers.

**Executive Session: M.G.L. Chapter 30A, Section 21(a)**

**#1—Discussion of Complaint Regarding Public Employee: Town Manager—**

**Selectman Talbot made the motion to Adjourn Regular Session at 8:12 p.m. to go into Executive Session: M.G.L. Chapter 30A, Section 21(a) #2, To conduct strategy sessions in preparation for negotiations with nonunion personnel or to conduct collective bargaining sessions or contract negotiations with nonunion personnel, specifically to consider grievances under the collective bargaining agreement between IAFF, Local 1851 and the Town of Ware that allege violations of Article XX and Article VIII of the applicable collective bargaining agreement. NOT TO RECONVENE IN OPEN SESSION.**

Selectman Kruckas seconded the motion.

The motion passed on a unanimous roll call vote of 5 Yes, 0 No.

Selectman Alan G. Whitney	Yes√
Selectman John E. Carroll	Yes√
Selectman Keith J. Kruckas	Yes√
Selectman Tracy R. Opalinski	Yes√
Selectman Nancy J. Talbot	Yes√

Attest: \_\_\_\_\_

*Mary L. Midura*  
Mary L. Midura, Executive Assistant to Town Manager  
Minutes VIA Video Recording and TV15



# TOWN OF WARE

Department of Public Works  
4 ½ Church Street  
Ware, MA 01082  
Tel. 413-967-9620 Fax 413-967-9622  
email: gsorel@townofware.com

March 13, 2020

Board of Selectmen  
126 Main Street  
Ware, MA 01082

## RE: PROPOSED WATER TREATMENT PLANT FUNDING

Dear Board Members:

Enclosed please find a 11" X 17" sheet entitled "Town of Ware – Enterprise Funds History" for the Water Enterprise provided by the Town Accountant and a draft copy of correspondence from the United States Department of Agriculture (USDA) regarding an application for Loan and Grant Funding to construct an iron and manganese removal facility at the Barnes Street public water supply.

The Barnes Street public water supply (PWS ID # - 1309000G) consists of the following components:

1. a stone and brick collection cistern that served as the original public water supply when it was first developed in 1886 (PWS ID #1309000-04G),
2. a gravel-packed well installed in 1965 (PWS ID # 1309000 – 02G), and
3. three additional gravel packed wells (#1, #2, #3) installed in 1980 (PWS ID # 1309000 – 01G).

There are also two other gravel-packed wells designated as 2R and 3R that were drilled in 2015 as replacement wells for #2 and #3; however, these wells have never been connected to the system. The project will include connecting these two new wells to the system and discontinuing the two existing wells. Alterations to the existing wells is also included in the project.

Over the past 20 years the levels of iron and manganese in the collection cistern have steadily increased and are now well beyond the Maximum Contaminant Level (MCL) of 0.3 mg/l for iron (Fe) and 0.05 mg/l for manganese (Mn). Iron and manganese are considered secondary contaminants that do not pose a health risk but can result in discolored water and stained clothes and plumbing fixtures when the levels exceed the MCLs.

This is especially noticeable after long periods of low use, such as during the winter months. When use increases in the spring and water begins to move at a higher velocity in the water distribution system, or during a fire, or water main break, slugs of accumulated iron and manganese also move and the discoloration becomes more pronounced in certain areas.

Iron and manganese are present at some level in all groundwater supplies as soluble iron ( $\text{Fe}^{+2}$ ) and manganese ( $\text{Mn}^{+2}$ ). When soluble iron and manganese come in contact with chlorine, and chemicals designed to increase the pH of the water to comply with the action levels of the Lead Copper Rule, the iron and manganese are converted to  $\text{Fe}^{+3}$ , and  $\text{Mn}^{+3}$ . These form insoluble oxides of iron ( $\text{FeO}$ ,  $\text{Fe}_2\text{O}_3$ ) and manganese, i.e. rust, which is carried out into the distribution system.

There are few ways to remove this from public water supplies. One method is chemical sequestration. This occurs when a specific chemical – generally long-chain phosphates, is added to the system at the source. According to the Guidelines for the Design of Public Water Systems, these chemicals block the reaction from occurring and are effective when the combined concentration of iron and manganese are less than, or equal to 1.0 mg/l. Ware's combined level is substantially greater than 1.0 mg/l.

The second method involves the installation of an iron and manganese treatment system that removes the iron and manganese by oxidizing it onto a filter using chlorine, or potassium permanganate. Originally, potassium permanganate was the preferred chemical method of removal, because it is a rapid oxidizing agent, but as of late, in order to comply with the Groundwater Rule (GWR), chlorine is now used as an oxidizing agent and the residual carries out into the water distribution system to meet the requirements of the GWR. Essentially, the same reaction occurs, but instead of being carried out into the distribution system where it causes problems, the iron and manganese are trapped on a filter.

A third method is to install microfiltration; however, microfiltration is more expensive than the conventional iron and manganese removal system.

The Ware Water and Sewer systems operate as Enterprise Funds under the provisions of Massachusetts General Laws, Chapter 44, Section 53F½. An Enterprise Fund is a full-cost accrual system of accounting; revenues and expenses (both direct and indirect) accrue to the individual enterprise fund, rather than to the general fund, like real estate taxes and excise taxes. It establishes a subsidiary ledger within the Town's general ledger.

For example, when the Town hires a police officer, the officer's salary is charged to the police budget, but other costs, such as group/life medical, Hampshire County Retirement and other personnel costs are charged to a separate line item in the general operating budget. When the Town hires an employee for the Water, or Sewer Enterprise, all those costs are charged to the fund. The same situation takes place with debt; principal and interest costs are charged to the Enterprise Funds, rather than to a separate line item in the general operating budget. These funds operate like private businesses. As you can see in the spreadsheet, \$219,909.16 in indirect costs were charged to the Water Enterprise Fund during Fiscal Year 2019.

Likewise, any surplus funds (revenues exceed expenditures) remain with the Enterprise Fund, rather than reverting to the General Fund and included in so-called "Free Cash". In Fiscal Year 2019, the Water Enterprise made a profit of \$214,722.56. The current surplus in the Water Enterprise that was certified by the Massachusetts Department of Revenue on October 16, 2019 was \$1,268,284.00. This does not include expenditures charged to the Water Enterprise at the Special Town Meeting on December 9, 2019. These expenditures totaled \$73,110.00; therefore, the certified surplus is reduced by this amount.

The surplus in the Sewer Enterprise that was certified by the Department of Revenue on October 16, 2019 was \$108,449.00. I have attached a copy of the email sent to the Town Accountant by the Department of Revenue.

In order to evaluate the affordability of the proposed water treatment plant, I used the profit of \$214,722.56 for Fiscal Year 2019.

If the Town were to go forward with the plant the loan amount of \$5,847,000.00 from USDA at 1.75% would require an annual principal and interest payment of approximately \$213,767.00 for 40 years (See page 3 item 4 of the USDA correspondence). As a condition of the loan, the Town would also have to establish a short-lived asset reserve fund that would require an additional \$28,333.00 be deposited each year into the fund for the life of the loan (40 years) to pay for repairs and/or replacement of major system assets, such as filter media (See page 4, item 9a. of the USDA correspondence). It is the Town's responsibility to assess and adjust that amount to meet those needs as costs increase.

If we add the \$213,767.00 and the \$28,333.00 together, the total is \$242,100.00. This would eliminate the current profit of \$214,722.56 and would result in an annual retained earnings deficit of \$27,377.44.

The Water Enterprise would also have to pay \$91,740.00 in interim financing (See page 2 of 32 on the USDA correspondence). If the Town were to build this facility, the Town Treasurer would issue short-term bond anticipation notes (BANS) to finance the construction of the facility, which would take approximately 2 years. Once the facility is constructed and all costs, including retainage, are paid, USDA would "buy" the long-term note issued by the Town for the cost of construction. Typically, a private bank, or, some other lending institution would "buy" the note for the most favorable interest rate, but in this case, USDA would "buy" the note and repayment would take place over 40 years.

If the Town were to finance the debt itself, Chapter 44, Section 8 (4) would limit the borrowing to 30 years, thereby increasing the annual principal and interest payments. Chapter 44, Section 8 (4) reads as follows:

**Section 8:** Cities and towns; purposes for borrowing money outside debt limit

Section 8. Cities and towns may incur debt, by a two-thirds vote, outside the limit of indebtedness prescribed in section 10, for the following purposes and payable within the periods hereinafter specified or, except with respect to clauses (1), (2), (3A), (9) and (18), within such longer period not to exceed 30 years determined by the director to be the maximum useful life of the public work, improvement or asset being financed under any guidelines issued under section 38:

**(4) For the construction or enlargement of reservoirs, the construction of filter beds, the construction or reconstruction or making extraordinary repairs to standpipes, buildings for pumping stations including original pumping station equipment, and buildings for water treatment, including original equipment therefor, and the acquisition of land or any interest in land necessary in connection with any of the foregoing, 30 years.**

In addition to the above, the Town would also have to make a contribution of \$116,740.00 (See page 2 of 32 on the USDA correspondence) toward the project. I think the Town assumed the purchase of the house at the corner of Barnes Street and Pleasant Street (116 Pleasant Street) would fulfill this obligation; however, at a previous meeting, officials of the USDA were not clear how this purchase related to the construction of the filtration plant. This needs to be clarified.

This does not include additional operating costs. USDA included additional costs of \$153,000.00 in process chemicals, \$1,000.00 in administrative costs, \$107,000.00 in energy costs, \$10,000.00 in monitoring and testing, \$5,000.00 in professional services and \$10,000.00 in miscellaneous services with a 1.6% increase in inflation for \$14,793.00 (these are identified on the last two sheets of the USDA correspondence). I do expect additional costs because we will be heating a 60' X 80' pre-engineered metal building with propane, and there will be several more pumps than we have now that are pumping at a higher head, but we are already paying some of these costs. I have attached a copy of the proposed Fiscal Year 2021 operating budget for the Water Enterprise.

It is also unclear as to what the Massachusetts Department of Environmental Protection (MADEP) will require for operator staffing. Our current staffing plan requires a primary treatment operator and a secondary treatment operator for 2 hours a day in addition to primary and secondary distribution operators for 7 hours per day. At a minimum, MADEP will probably require 4 hours per day of primary and secondary operator coverage. The plant will be graded a T-2 facility and the operators will have to acquire this grade of license; currently Ware is classified as a D-2, T-1 system. MADEP will most likely make this determination when it issues a permit to actually operate the facility; currently we have a permit to construct the facility.

Just to have a number to work with, I have included additional operating costs of \$100,000.00 per year; this may be too high, or too low, since energy and chemical costs are difficult to predict.

If this is added to the projected retained earnings deficit of \$27,377.44, the total project deficit would be \$127,377.44 per year. This deficit would be applied to the surplus retained earnings which would decrease by that amount each year and would eventually disappear.

Additionally, this would leave no money for other needed system improvements, or to comply with new unfunded regulatory mandates. For example, the Town's water storage tanks on Anderson Road and Church Street were painted in 1998 and 2000 respectively. Generally, water storage tanks should be painted every twenty years and updated to meet new regulatory requirements. These tanks cost \$415,000.00 to paint twenty years ago; today the cost could approach \$1 million. There would be no money to replace old water mains some of which date back to the late 19<sup>th</sup> century. Additionally, there may be new requirements for PFAS testing and changes to the Lead/copper Rule coming in the near future that will cost money, while indirect costs for health insurance and other indirect costs keep increasing.

Fiscal 2019 revenues include the first year of a three-year water rate increase and ½ of a year of the second year of a three-year water rate increase. The third increase took place with the February, 2020 water and sewer bill. As you can see from the revenue part of the Fiscal Year 2021 budget, I have used very conservative revenue projections. In fact, the Fiscal Year 2021 revenue projection are the same I used for Fiscal Year 2020; we're just not selling a lot of water for a number of reasons:

- Water quality is not good because of the iron and manganese in the supply.
- Annual watering bans have reduced consumption.
- The number of houses – especially multi-family houses, that are in disrepair, abandoned, burned-out, or are in various stages of foreclosure is simply staggering.
- No new water services are being added. Last year, a new service was added for the Cedarbrook facility on South Street and one new service was added for a house on Gould Road. That's it!!! A contractor has already paid the connection fees for two new homes on Malboeuf Road, but that's all for now. We're shutting off far more services in decrepit buildings than we're adding.



I believe the revenue from the rate increases was based on a daily consumption of approximately 850,000 gallons per day. Currently we are only pumping about 530,000 gallons per day and some days the pumping rate is less than 500,00 gallons per day. This is only 25% of the total system's (Barnes Street and Gilbertville Road) capacity of 2,000,000 gallons per day.

Therefore, I do not see a financial path forward to construct this facility given the above-mentioned financial considerations. Additionally, the motion to construct the facility indicates the cost will be funded by Enterprise Fund Receipts (See attached motion). It is very unlikely bond counsel would approve this financing method. Bond counsel is there to assure USDA the Town will be able to make the payments. If a deficit occurred and there were no retained earnings to make up the deficit, then the costs would revert to the Town as the corporate entity; this would affect the Town's Free Cash, if not previously accounted for when developing the revenue picture for the Town's budget.

In order to continue to make progress, the following path forward has been initiated:

- Our consultant on the plant will provide an updated construction estimate.
- Our consultant will also provide an updated estimate of anticipated annual operating costs.
- The Town will re-apply for a USDA loan, once these costs have been updated. There must be a significant grant award in order for this project to go forward. There is simply no way I could recommend the Town undertake this project given the information I have provided unless the Town is willing to financially commit to help construct the facility.
- Once these three items have been completed, the Town will have to decide how it wants to proceed and will have to return to Town Meeting to appropriate any additional funds. Unfortunately, I don't see any way to solve this problem without a filtration plant. Ware is not alone; many communities with old groundwater supplies are facing the same problem due to changes in surface and subsurface conditions that influence water quality.
- DPW Water Division employees will continue to flush the distribution system twice per year to remove accumulated sediments; once in the spring commencing on, or about April 15<sup>th</sup> and once in the fall commencing on, or about October 15<sup>th</sup>. This has dramatically reduced calls about discolored water; however, it is time consuming. It takes 6-8 weeks to thoroughly flush the 42 miles of water pipes in the system and employees are frequently diverted by other calls for service.

Some progress has been made. USDA requires Town Counsel to attest to the fact the Town owns and has good title to the property the facility will be constructed on. A title report and plan have been completed to Town Counsel's satisfaction. This, in itself, was time consuming.

It should also be noted that very few contractors actually build these facilities and this drives costs upward. The few contractors who do build these facilities are not located in this area and must factor in travel costs for their employees and equipment. Additionally, obtaining materials takes time because there only a few manufacturers of this equipment in the United States; therefore, some of these materials must be imported and are subject to the uncertainties of international trade.

Should you have any questions, do not hesitate to call the undersigned.

*Gilbert St. George-Sorel*

Gilbert St. George-Sorel, Interim Public Works Superintendent

cc: SB/TM  
RP/Wright-Pierce

GSS/gss

cor18-20waterplantfunding

## Water Filtration Plant

### Current Actions:

- Cost estimate update underway.
- Operational cost update underway.
- Amount for short-asset reserve fund update underway.
- PER (preliminary engineering report) to be updated.
- Title search completed.
- Discussed re-application with USDA officials.

### Future Actions

- Resubmit updated PER to USDA along with FY 19 audit for potential grant/loan amount.
- Consider grant/loan amount and required Town contribution.
- Submit new application to USDA.
- Return to Town Meeting to change appropriation.

From the Office of Treasurer-Collector:  
Erica M. Brunell  
413-967-9648 x121  
413-967-9634, fax  
[ebunell@townofware.com](mailto:ebunell@townofware.com)

**Town of Ware, MA**

# Memo

**To:** Stuart Beckley,  
Board of Selectman

**From:** Erica M. Brunell, Treasurer-Collector

**Date:** April 7, 2020

**Re:** COVID-19 Effect on Tax Due Dates, Interest, and Fees

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On April 3, 2020 Governor Baker signed bill H4617 into law. This bill provides relief efforts during the Coronavirus pandemic. One of the highlights of this bill allows for an extension on due dates, as well as interest and fees to be waived "in the event of late payment on any excise, tax, betterment assessment or apportionment thereof, water rate or annual sewer use or other charge added to a tax for any payments with a due date **on or after March 10, 2020 and made after its respective due date but before June 30, 2020.**"

As such, I am asking the Board of Selectman to vote and approve the following three efforts to support our taxpayers during this difficult time:

1. Extend the due date for real estate and personal property tax from May 1, 2020 to June 1, 2020
2. Extend the filing date for exemptions up to June 1<sup>st</sup>
3. Waive interest and fees on Water/Sewer bills and Motor Vehicle bills due on or after March 10, 2020, if paid by June 30, 2020.