

Board members present: Chairman LaCourse, Selectman Brown and Selectman Bugbee

Others present: Town Clerk Linda Reinhold, Finance Officer Joanne Clancy, Katrinka Pellecchia, Brian Szymanski, Paul and Annie Gasowski and Town Secretary Denise Duval.

1. Chairman LaCourse calls the meeting to order at 1:30 pm.
2. Chairman LaCourse states that the Board is meeting to discuss the acceptance of RSA 80:52-a which allows for the prepayment of taxes. He asks Clerk Reinhold who would keep the interest that would accumulate on this money. Clerk Reinhold indicates that according to the RSA the Town gets the interest. The Finance Officer will check on how the accounting will be kept and if a new account will need to be opened to hold this money. Prepayment must be made by the end of the year which means by tomorrow. According to Clerk Reinhold no post marked mail will be accepted.

Katrinka Pellecchia states that she read that you can only prepay if you know your assessed taxes which she thinks would mean up until July of 2018. Brian Szymanski, Caverno Drive, also thinks you can only deduct the prepaid assessed taxes.

Clerk Reinhold reminds everyone that what can be done on someone's taxes is not the Town's concern. The only business that they have here today is whether or not to allow prepayment or not. The Town is not in the business of giving legal advice. Selectman Bugbee and Selectman Brown agree. Selectman Bugbee states that he wants to give the people the option that is all.

Mr. Szymanski asks if someone could prepay $\frac{1}{2}$ for 2018 and $\frac{1}{2}$ for 2019. Clerk Reinhold did not know the answer to that question and said she would have to make a call.

Clerk Reinhold explains the tax year to Ms. Pellecchia. The tax year runs from April 1st – March 31st. The 2nd bill in the year has the tax rate on it. Per the RSA one tax bill is due per year in December, with the option of a semi-annual or quarterly billing. Lee opts to do a semi-annual tax bill. The July bill is an estimated tax which is $\frac{1}{2}$ of the prior tax year's bill. The 2nd bill is balance of the tax bill that is owed.

Selectman Brown asks if anyone knows of any reason why the Town should not accept this. There is no risk to the Town that anyone can come up with. The benefit to the tax payers should they decide to prepay is uncertain at this time and not the Town's responsibility.

Chairman LaCourse confirms with Clerk Reinhold that there are no issues on her side should they accept this RSA. She indicates that there are none whatsoever and adds that the system is already setup to accept prepayments.

Mr. Szymanski asks when taxes are assessed. The Town Secretary clarifies that the word "assessed" isn't referring to property assessment in this context but rather for determining tax rates. There is a short discussion surrounding the estimated tax rate and when the final tax rate is set in the Town of Lee.

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Chairman LaCourse moves to accept RSA 80:52-a which allows for the prepayment of taxes to the Town Clerk. Selectman Bugbee, seconds. All in favor. **Motion Carries.**

Selectman Brown asks Clerk Reinhold if she would consider being open on Saturday to allow for an extra day for the tax payers to come in and prepay should they wish to do so. Clerk Reinhold agrees to open on Saturday, December 30th from 10 – 12 pm. The Town Secretary will post and advertise the acceptance of this RSA and the Clerk’s hours in the E-Crier, website and Transfer Station TV. The Board also wants the postings to indicate that no legal or financial advice will be given out by any town personnel.

- 3. Chairman LaCourse moves to adjourn at 1:50 pm. Selectman Bugbee, seconds. All in favor. **Motion Carries.**

Minutes transcribed by:



Denise Duval, Town Secretary

1/2/2018
Date

Minutes accepted by The Lee Select Board:



John LaCourse, Chairman



Cary Brown



Scott Bugbee