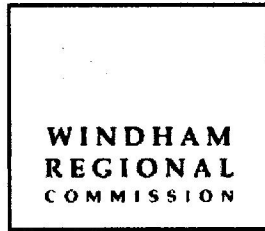


WINDHAM TOWN PLAN

PUBLIC HEARING NOTICE

The Windham Regional Commission will hold a public hearing on Monday, February 3, 2020 at 4:30 p.m. at the Windham Town Office, 5976 Windham Hill Road, Windham, VT to consider the request of the Town of Windham for approval of its Town Plan as provided for by 24 V.S.A. § 4350(b). The WRC will consider whether the Town Plan is consistent with the Vermont Planning Goals, compatible with the Windham Regional Plan, compatible with the approved plans of other Towns in the region, and contains all the elements provided by the Vermont Planning and Development Act. The public hearing will also be held to consult with the Town of Windham and consider the confirmation of the Town's planning process as provided for by 24 V.S.A. § 4350(a). The WRC will hear all comments relevant to its review of the Town's Plan and planning process at the public hearing.

**Chris Company
Executive Director
Windham Regional Commission**



DETERMINATION OF ENERGY COMPLIANCE WINDHAM TOWN PLAN

PUBLIC HEARING NOTICE

The Windham Regional Commission will hold a public hearing on Monday, February 3, 2020 at 5:00 p.m. at the Windham Town Office, 5976 Windham Hill Road, Windham, VT to consider the request of the Town of Windham for determination of energy compliance of its Town Plan Enhanced Energy Element as provided by 24 V.S.A. § 4352. The WRC will consider whether the Town Plan and Energy Element are consistent with the Vermont Energy Goals, and meet the Energy Planning Standards. The WRC will hear all comments relevant to its review of the Town's Plan and Energy Element at the public hearing.

**Chris Company
Executive Director
Windham Regional Commission**

Town of Windham
Jan. through Dec. 2019
Proposed 2020

All Roads		2019 Budget	2019 Expense	Under/Over	2020 Proposed
1	Expenses				
2	Contracted Services	32,335.00	30,396.86	1,938.14	26,460.00
3	Diesel Fuel	25,500.00	30,394.72	-4,894.72	31,000.00
4	Education & Seminars	500.00	150.00	350.00	350.00
5	Equipment - New	2,500.00	2,451.40	48.60	2,500.00
6	2017 Truck Payment	15,921.00	15,920.93	0.07	15,921.00
7	Loader and Grader Lease Payment	37,871.00	37,870.56	0.44	37,877.00
8	Equipment - Maintenance Expenses	30,000.00	22,623.50	7,376.50	25,000.00
9	Workers Comp Insurance	11,328.00	7,689.17	3,638.83	9,100.00
10	Health Insurance	9,600.00	4,721.16	4,878.84	7,500.00
11	Property, Casualty & Liability Ins	12,564.00	12,564.00	0.00	7,850.00
12	Mileage	300.00	116.00	184.00	300.00
14	Road Crew Payroll/Over Time	17,250.00	8,489.01	8,760.99	17,250.00
15	Road Crew Payroll/Straight Time	137,800.00	130,860.50	6,939.50	137,800.00
16	Retirement/Town Contribution	9,303.00	7,722.86	1,580.14	9,300.00
17	Fica/OASDI/SUI- Town Contribution	11,862.00	11,407.41	454.59	11,862.00
18	Road Material	128,250.00	123,009.12	5,240.88	128,250.00
19	Road Signs	700.00	12.12	687.88	700.00
20	Supplies General	4,000.00	3,279.12	720.88	4,000.00
21	Utilities	9,500.00	7,883.67	1,616.33	9,500.00
22	Grand Totals	497,084.00	457,562.11	39,521.89	482,520.00
24	Bridges & Culverts (Repair & Replace Large Structures)				
25		Debit	Credit	Balance	
26	Balance as of 12/31/2018			41,153	
27	Grant Money 2019	3,840	0	44,993	
28	Voted 2019 Town Meeting	15,000		59,993	
29	Expenses 2019		29,098	30,895	
32	Retreatment				
34	Balance as of 12/31/2018			257,662	
35	Grant Money 2019	3,840		261,502	
36	Voted 2019 Town Meeting	90,000		351,502	
37	2019 State Aid For Transportation	73,034		424,536	
38	Expenses 2019		419347	5,189	

**Town of Windham
General Accounts**

	General Fund Report 2019	Proposed 2019	Actual	Under Over	Proposed 2020
1	Appropriations/Dues/Fees/Taxes Total				
2	Abbott Fund	12	12	0	12
3	County Taxes	7,500	6,930	570	8,542
4	Library				
5	Annual Stipend	500	500	0	500
6	Fiber Optic	700	700	0	700
7	Meeting House M & I			0	
8	Maintenance	6,000	6,125	-125	7,500
9	Heffernan Insurance	4,000	4,109	-109	4,000
10	Transfer Station	15,393	14,852	541	14,162
11	VT DEC Watershed Exp	900	900	0	0
12	VT. League of Cities & Towns	1,523	1,523	0	1,584
13	Windham Regional Commission	1,000	956	44	1,500
14	Appropriations/Dues/Fees/Taxes Total	37,528	36,607	921	38,500
15	Auditors				
16	Mileage	175	0	175	175
17	Payroll	3,000	2,093	908	2,500
18	Employer Fica/Medicare	230	160	70	207
19	Seminar - Workshops	180	180	0	180
20	Printing	600	429	171	450
21	Auditors Total	4,185	2,862	1,323	3,512
22	Listers/Reappraisal				
23	Computers/Software/Licenseses	1,500	610	890	0
24	Appraisit	800	215	585	1,000
25	Contracted Services (Tax Map Maint)	1,600	1,050	550	1,100
26	Education & Seminars				
27	General	1,500	0	1,500	500
28	Nemrc Training	1,500	0	1,500	500
29	Appraisit	1,000	0	1,000	0
30	Legal Expense	350	0	350	350
31	Mileage	500	128	372	300
32	Payroll				
33	Listers	6,750	4,020	2,730	6,750
34	Employer Fica/Medicare	516	272	244	516
35	Listers Total	16,016	6,294	9,722	11,016
36	Planning Commission				
37	Consulting Services	1,000	0	1,000	1,000
38	Education & Seminars	600	60	540	600
39	Legal Services	4,000	203	3,797	3,500
40	Mileage	250	0	250	250
41	Payroll			0	
42	Commissioners	3,500	3,500	0	4,000
43	Secretary Clerk	500	0	500	0
44	Employer Fica/Medicare	306	306	0	306
45	Printing and Copying	300	115	185	150
46	Published Public Notices/Ads	150	290	-140	See T.O.
47	Planning Commission Total	10,606	4,473	6,133	9,806
48	Public Safety				
49	County Sheriff	6,200	5,332	868	6,200
50	Emergency Management				

**Town of Windham
General Accounts**

51	Education & Seminars	200	0	200	200
52	Mileage	150	39	112	150
53	Fire Department	30,000	30,000	0	Article
54	Payroll				
55	Constable	200	200	0	275
56	Health Officer Payroll	500	500	0	500
57	Employer Fica/Medicare	38	54	-16	54
58	SWNH - Mutual Aid Ass. & Dues	10,700	10,856	-156	11,215
59	Public Safety & Fire Protection Total	47,988	46,980	1,008	18,594
60	Selectboard				
61	Education & Seminars	500	455	45	300
62	Legal Services	1,500	1,155	345	1,500
63	Mileage	300	88	212	200
64	Payroll				
65	Select Board	7,500	6,900	600	7,500
66	Select Board Clerk	3,000	1,970	1,030	3,750
67	Employer Fica/Medicare	803	540	263	803
68	Public Notices	500	169	331	See T.O.
69	Selectboard Total	14,103	11,276	2,827	14,053
70	Social Services				
71	Collaborative	300	300	0	300
72	Gerda's Equine Rescue	100	100	0	100
73	Grace Cottage Foundation	300	300	0	625
74	Green Up Vermont	50	50	0	50
75	Health Care & Rehab of VT & NH	250	250	0	250
76	LGS Ed Foundation	500	500	0	300
77	Londonderry Food Shelf	250	250	0	250
78	Londonderry Volunteer Rescue Squad	1,500	1,500	0	1,500
79	Meals On Wheels Program	300	300	0	300
80	Mountain Valley Medical Clinic	500	500	0	625
81	Neighborhood Connections	500	500	0	500
82	Retired & Senior Volunteer Program	0	0	0	0
83	Senior Solutions	150	150	0	0
84	Southeastern Vermont Community	325	325	0	0
85	Townshend Community Food Shelf	250	250	0	250
86	Vermont Rural Fire Protection (2015 Article)	100	100	0	100
87	Visiting Nurse of VT & NH	860	860	0	860
88	West River Community Project	250	250	0	250
89	Windham County Humane Society	350	350	0	200
90	Women's Freedom Center	450	450	0	450
91	Social Services Total	7,285	7,285	0	6,910
92	Town Clerk				
93	Assistant Town Clerk	6,240	6,116	124	6,240
94	Town Clerk-Salary	18,032	18,027	5	18,032
95	Employer Fica/Medicare	1,856	1,949	-93	1,856
96	Contracted Service-Clerk Training	1,000	780	220	500
97	Mileage	200	0	200	100
98	Seminars - Workshops	400	0	400	200
99	Vault Reorganization	2,400	2,128	272	0
100	Town Clerk Total	30,128	29,001	1,127	26,928
101	Town Office				
102	Computer Expense & Cont. Services	6,782		1,298	7,925

**Town of Windham
General Accounts**

103	2 Wired Guys.Computer Maint		1,299		
104	Nemrec Annual License & Cloud		2,061		
105	New Computer/Monitor		528		
106	Records Retention for Payroll		75		
107	Water		445		
108	Website Management		1,077		
109	Copier Expense	500	233	267	300
110	Insurance				
111	Liability Property Ins	6,682	6,152	530	4,434
112	Constable Mandated Coverage	21	21	0	25
113	Law Enforcement Coverage	384	384	0	211
114	Workers Comp	381	381	0	289
115	Bond Coverage	120	120	0	120
	Supplies: Office & Cleaning	1,000	1,760	-760	1,000
116	Postage & Delivery	1,500	1,515	-15	1,650
117	Public Notices	0	0	0	500
118	Utilities (Elec/Fur. Oil/Propane/Tele)	5,800		-582	6,500
119	Electric		1,098		
120	Furnace Heat Oil		2,499		
121	Propane		445		
122	Telephone		2,340		
123	Town Office Total	23,170	22,432	738	22,954
124	Treasurer				
125	Contracted Services/ Payroll Processing	1,500	1,775	-275	1,800
126	Legal Expenses	0	370	-370	0
127	Mileage	200	90	110	100
128	Payroll				
129	Assistant Treasurer	8,000	4,242	3,758	8,000
130	Delinquent Tax Collector	1,500	1,200	300	1,500
131	Grant Administrator	250	250	0	0
132	Treasurer	21,534	21,453	81	21,534
133	Employer Fica/Medicare	2,374	2,031	343	2,374
134	Seminars - Workshops	200	120	80	0
135	Treasurer Total	35,558	31,532	4,026	35,308
136	Zoning/911				
137	911 Signs	150	11	139	100
138	Payroll/ Admin. & Permit Work	1,000	500	500	750
139	Fica/Medicare	80	38	42	57
140	Zoning/911 Total	1,230	549	681	907
141					
142	Total General Accounts	227,796	199,291	28,505	188,488
143	The 2019 proposed budget was reduced by returning 90% of the unspent money and 90% of the non-tax revenue funds.	46,940	For 2020 we are allocating 90% of the unspent '19 budget & 90% of non-tax revenue to reduce the budget		36,734
144	2019 Article #5 Plus Collaborative	180,856	2020 Article		151,754

Town of Windham, VT

TARRANT, GILLIES, RICHARDSON & SHERS

44 EAST STATE STREET

POST OFFICE BOX 1440

MONTPELIER, VT 05601-1440

(802) 223-1112

FAX: (802) 223-6225

GERALD R. TARRANT
PAUL S. GILLIES
DANIEL P. RICHARDSON
RONALD A. SHERS

JAN 08 2020

Received

MICHAEL J. TARRANT, II
STEPHEN F. COTEUS
NICHOLAS LOW

PARALEGAL
DOREEN M. PALMISANO

January 2, 2020

To Our Valued Municipal Clients,

For the past several years we have strived to maintain our rates at their current level. Unfortunately due to increased costs it has become necessary to increase our rates. Effective February 1, 2020, our municipal rate will increase to \$160.00 per hour for attorney time, regardless of which attorney is doing the work. Paralegal rates will remain at \$100.00 per hour.



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Town of Windham, VT

JAN 13 2020

Received

Agency of Administration

January 7, 2020

The enclosed CORRECTED 2019 Equalization Study Results letter is being provided for the purpose of correcting an error in the denomination of your taxable Education Grand List (EGL) value.

The original letter incorrectly expressed the EGL as a 1% taxable figure instead of at the full dollar value. This corrected version of the letter expresses both the equalized education (EEGL) and the EGL (Form 411) figures at 100% of their respective value – as they should have appeared in the original.

We have also added this corrected letter to our website at the links provided in the letter.

Please be aware that the CLA and COD for your town are still accurate as originally reported and no other numbers were affected.

We apologize for any confusion this may have caused. Please feel free to call our office if you have any questions (802) 828-5860.

Sincerely,

Jill Remick, Director
Property Valuation and Review

VERMONT



CORRECTED

State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Phone: (802) 828-5860
Fax: (802) 828-2239

Agency of Administration

December 20, 2019

Town Clerk
Town of Windham
5976 Windham Hill Road
Windham, VT 05359

CORRECTED
2019 Equalization Study Results

This letter serves as notification of the results of Property Valuation and Review (PVR)'s 2019 equalization study. Every year we are required to certify the equalized education property value (EEPV or EEGL) and coefficient of dispersion (COD) for each Vermont town (32 V.S.A § 5406). This letter also communicates the Common Level of Appraisal (CLA) for your town and explains how it will impact your homestead and nonhomestead education tax rates.

Education Grand List (from 411):	\$97,814,400
Equalized Education Grand List (EEGL):	\$95,680,344
Common Level of Appraisal (CLA):	102.23 % or 1.0223
Coefficient of Dispersion (COD):	17.68%

For a copy of your town final computation sheet and certified sales report, please see:

tax.vermont.gov/research-and-reports/reports/equalization-study

The **education grand list** listed here is what was reported by your town to the state on the 411 form with your town's cable (if applicable) and tax increment financing (TIF) amounts (if any) included. This number represents the town's total property value that is subject to the education property tax (from the most recent grand list available) and serves as the numerator in the computation of the CLA. Please note: tax revenue from any TIF property value is subject to allocation (32 V.S.A. § 5404a).

The **equalized education grand list (EEGL)** represents PVR's statutorily-mandated estimate of total fair market value of the education grand list in your town and serves as the denominator in the computation of the CLA. To find out more about how the equalization study is conducted, how to read the certified sales report, and additional instructions on how to appeal your results, please see the "Introduction to Vermont's Equalization Study" document at:

tax.vermont.gov/research-and-reports/reports/equalization-study

The **common level of appraisal (CLA)** is determined by dividing the education grand list by the equalized education grand list (32 V.S.A. § 5401). A number over 100% indicates that property in your town is generally listed for more than its fair market value. A number less than 100% indicates that



CORRECTED

P. 2

property is generally listed for less than its fair market value. A CLA below 85% or over 115% necessitates a reappraisal (32 V.S.A § 4041a). The homestead and nonhomestead tax rates in your town will be adjusted by your town's CLA (32 V.S.A § 5402). The nonhomestead rate in your town will be the statewide nonhomestead rate divided by your CLA. The homestead rate will be the town homestead rate (which is determined by the per-pupil spending of any school district(s) to which your town belongs) divided by the CLA. A CLA greater than 100% will result in a downward adjustment of tax rates, and a CLA less than 100% will result in upward adjustment.

To get answers to many common questions about tax rates and how they are determined and to see how the current year property tax rates for your town were calculated, please see the department's education tax resources at:

<http://tax.vermont.gov/property-owners/understanding-property-taxes/education-tax-rate>

The **coefficient of dispersion (COD)** is a measure of how fairly distributed the property tax is within your town. It is calculated as the average of the (absolute) difference of each sales ratio (list price divided by sales price) in the study from the median ratio. That result is then divided by the median ratio to get the COD, which is expressed as a percent (32 V.S.A. § 5401). A high COD means that within your town many taxpayers are paying more than their fair share and many are paying less than their fair share. A COD over 20% necessitates a reappraisal (32 V.S.A. § 4041a).

Appeals: A municipality may petition the director of Property Valuation and Review for a redetermination of its EEPV and/or COD (32 V.S.A § 5408). All petitions must be in writing and signed by the chair of the municipality's legislative body. Petitions should contain a plain statement of matters being appealed and a statement of the remedy being sought. **Petitions must be received by PVR by the close of business on the 35th day after mailing of this letter.** Additional instructions on appeals can be found in the "Introduction to Vermont's Equalization Study" document at:

tax.vermont.gov/research-and-reports/reports/equalization-study

If you have any questions, please contact your **district advisor** or call 802-828-5860.

Sincerely,



Jill Remick, Director
Property Valuation and Review

cc: Chair, Board of Listers
Chair, School Board
Chair, Select Board
Superintendent of Schools



ORIGINAL

State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Phone: (802) 828-5860
Fax: (802) 828-2239

Agency of Administration

Town of Windham, VT

DEC 23 2019

Received

December 20, 2019

Town Clerk
Town of Windham
5976 Windham Hill Road
Windham, VT 05359

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Education Grand List (from 411):	\$978,144
Equalized Education Grand List (EEGL):	\$95,680,344
Common Level of Appraisal (CLA):	102.23 % or 1.0223
Coefficient of Dispersion (COD):	17.68 %

For a copy of your town final computation sheet and certified sales report, please see:

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The **education grand list** listed here is what was reported by your town to the state on the 411 form with your town's cable (if applicable) and tax increment financing (TIF) amounts (if any) included. This number represents the town's total property value that is subject to the education property tax (from the most recent grand list available) and serves as the numerator in the computation of the CLA. Please note: tax revenue from any TIF property value is subject to allocation (32 V.S.A. § 5404a).

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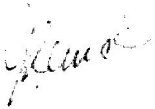
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If you have any questions, please contact your **district advisor** or call 802-828-5860.

Sincerely,



Jill Remick, Director
Property Valuation and Review

cc: Chair, Board of Listers
Chair, School Board
Chair, Select Board
Superintendent of Schools