

State of Vermont  
Town of Windham

Application for Access Permit

For: (Please circle what applies) Residential, Agricultural, Commercial, Industrial, Development, Other

Applicant Alan Zanetti  
(property owner)

Mailing Address 5 Waterview Terrace Southborough, Mass 01772

The undersigned requests an Access Permit to allow Richard Pare to construct an access in accordance with Vermont Agency of Transportation (Vtrans) Standard B-71 to serve the applicant's property,

Tax Map # 070211.1 located on Right side of Town Highway # \_\_\_\_\_, local road name: Cross St. The proposed access will be located approximately

\_\_\_\_\_ (feet or miles) from the intersection of this road with Town Highway # \_\_\_\_\_, local road name: Cross St.

The applicant agrees to maintain said access and adhere to the directions, restrictions and conditions forming a part of this permit.

Signature of Applicant (Property Owner) Alan Zanetti Date 5/15/20

Access Permit

Notice: This permit is issued in accordance with V.S.A. Title 19, Section 1111, relative to all highways within the control and jurisdiction of the Town of Windham.

The issuance of this permit does not release the applicant from any requirements of statutes, ordinances rules and regulations administered by other governmental agencies. The permit will be effective upon compliance with such of these requirements as are applicable and continue in effect for as long as the present land use continues. Any change from the present land use will require a new permit. This permit is issued subject to the directions, restrictions and conditions contained herein and on the reverse of this form and any attachments hereto, and covers only the work described in this application, and then only when the work is performed as directed. Violations are subject to the penalties set forth in V.S.A. Title 19, Section 1111, of fines of not less than \$100.00, nor more than \$10,000.00 for each violation.

Directions, Conditions and Restrictions: \_\_\_\_\_

\_\_\_\_\_

Dated at Windham, this \_\_\_\_\_ day of \_\_\_\_\_,

Town Authorized Agents:

\_\_\_\_\_ Selectman  
\_\_\_\_\_ Selectman  
\_\_\_\_\_ Selectman

Clerk Forward Copies to: Selectmen, Applicant, Zoning Administrator, Listers, Foreman

Updated 6/17/13

REC'D \$ 15.00  
5/23/2020  
MM

# Town of Windham

My property on Cross St is located near the intersection of Woodburn Rd, Abbot Rd and Cross St. It is the 2nd ~~Plot~~ Plot on the right side and has 2 stakes that mark the entrance for the driveway access.

The driveway will ~~be~~ lead to a new proposed accessory steel building 60' from the center of Cross ~~St~~ St.

The excavation work will be done by my neighbor Richard Pare

A concrete form will then be poured 20' x 40' ~~to accommodate~~ as the foundation for this structure.

Enclosed is an access ~~fee~~ permit fee of \$5.00 and a recording fee of \$10.00  
Total \$15.00

Town of Windham, VT

MAY 23 2020

Received

Alan Zanetti  
5 Waterview Terrace  
Southborough, Mass. 01772  
(508) 250-5607

## Town Finance and Tax FAQs Related to COVID-19

In response to questions posed by our members concerning the financial toll wrought by a global health pandemic on local communities, the Municipal Assistance Center (MAC) has assembled the following information related to municipal efforts to potentially lessen the severity of COVID-19.

For additional information about municipal emergency planning assistance and coordination, please visit our Coronavirus Resources and Recommendations webpage, [www.vlct.org/coronavirus](http://www.vlct.org/coronavirus). Click in the list below to jump to a specific section. ★ Indicates new information.

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### How can we process payroll and other bills if the selectboard is not meeting?

Individual members may not merely show up at the town office and sign payment orders at their convenience as this would constitute a violation of the Open Meeting Law (OML). The OML requires a majority of selectboard members to take an action or make a decision (e.g., sign an order approving payment), only within the context of a duly warned open meeting. 1 V.S.A. § 172. There are two exceptions to the above general rule. Both exceptions require the selectboard to meet at least once,

though such a meeting could occur by electronic means (see “Open Meeting Law and COVID-19 Response FAQs” at: <https://www.vlct.org/resource/open-meeting-law-and-covid-19-response-faqs>).

- First, the selectboard can vote at a duly warned meeting to approve certain payments in advance so that there is no need for members to actually sign orders. Such a vote must identify the person(s) to whom payment is to be made and the purpose(s) for that payment. The treasurer may then use a certified copy of the minutes of the meeting as full authority to make the approved payment. 24 V.S.A. § 1623(a)(2).
- The second exception allows the selectboard to authorize one or more members to review and approve orders on behalf of the entire board. A vote to give such authorization must take place at a duly warned selectboard meeting and must be reflected in the meeting minutes. A motion to give such authorization might be phrased as, “I move that we appoint [insert name(s) of legislative body member(s)] to approve and sign orders for [insert types of claims that the person has authorization to approve such as “payroll,” “operating expenses,” etc.] for [insert period of time].” Any orders that are approved under this authority must state definitely the purpose for which they are drawn. The full selectboard must later be provided with a record of all the orders approved. 24 V.S.A. § 1623(a)(1).

Relatedly, in the event that there are so many vacancies on the selectboard that a quorum cannot be achieved, the remaining member(s) have the authority to draw orders for payment of continuing obligations and necessary expenses until the vacancies are filled. 24 V.S.A. § 961(b).



The Legislature recently passed Act 102 (S.344), which modifies tax and tax penalty laws. What does Act 102 (S.344) temporarily change?

Act 102 (S.344) allows selectboards, without voter approval, to:

- reduce the municipal property tax rate;
- extend or establish a new time and method for paying taxes;
- establish a grace period for, reduce, or waive interest, fees, and penalties associated with late tax payments.

These acts may be taken by majority vote of the selectboard so long as the vote occurs throughout the duration of the declared state of emergency. If voted, any such action would expire on January 1, 2021.



Can we change the tax rate without voter approval?

Yes. Act 102 (S.344) gives selectboards temporary authority to reduce, but not increase, the municipal, but not the education, property tax rate. This means that selectboards would not have to set a tax rate necessary to raise the appropriations approved by the voters at town meeting.

Instead, selectboards will now have the flexibility to only raise that revenue from taxes which is necessary to fund its reduced operations.



**Can we change when taxes are due without voter approval?**

Yes. Act 102 (S.344) gives selectboards temporary authority to either extend or establish a new time and method for the payment of the municipal and statewide education property tax collected from taxpayers. Please be aware that the new law does not apply to any deadlines, penalties, or interest imposed on a municipality with respect to payment of the statewide education property tax due to the State or a school district.

**Can we issue abatements?**

Anyone can request an abatement of taxes, penalties, or interest under 24 V.S.A. § 1535 so long as one of the statutory criteria has been satisfied. One criterion a person can use to request an abatement is an inability to pay their taxes or charges, interest, and collection fees. 24 V.S.A. § 1535(a)(3). Although the ability to abate exists, it must be requested, it is up to the discretion of the board of abatement (selectboard, town clerk, justices of the peace, listers, town treasurer), and it is not required that the board abate taxes or charges, interest, or penalties, even if the person requesting an abatement meets one of the criteria under 24 V.S.A. § 1535. It is important to note that if the board of abatement is anticipating hearing many abatement requests and considering abating a large portion of taxes, the selectboard should consider how it will cover any associated budget shortfall and otherwise meet its existing financial obligations. See “Can the Selectboard Borrow Money Without Voter Approval?” at <https://www.vlct.org/can-selectboard-borrow-money-without-voter-approval-0>.



**Can we waive penalty and interest on delinquent taxes?**

Yes, separate from abatement, Act 102 (S.344) gives selectboards temporary authority to establish a grace period for, reduce, or completely waive any penalty, interest, or fee that would otherwise be imposed on taxpayers for the late payment of the municipal or statewide education property tax.

**Can we decide not to hold any tax sales?**

The delinquent tax collector (DTC) and selectboard together could come up with a COVID-19 related temporary policy to address tax sales. Such a policy could modify the DTC's typical policy on how and when the DTC will proceed to tax sale (e.g., extending the timeframe or circumstances of when the DTC typically initiates a tax sale in order to give delinquent taxpayers more time to pay).

Are the deadlines for property tax assessments the same during the declared state of emergency?

It depends on the deadline but note that the Vermont Tax Department has extended some property tax assessment related deadlines and may continue to make changes to these processes. Please go to <https://tax.vermont.gov/coronavirus/towns> for updates on deadlines, contact information for PVR District Advisors and other helpful information. PVR recommends directing questions or comments to your District Advisor or emailing [tax.pvr@vermont.gov](mailto:tax.pvr@vermont.gov). It will continue to update its webpage with frequently asked questions.

How do we continue to fund existing service levels and pay our bills without any incoming tax revenue?

The COVID-19 pandemic is taking a financial toll on everyone, not the least of which includes municipalities. As people experience a loss of income due to unemployment and decreased revenues as a result of social distancing, towns will see a corresponding decline in timely tax payments, an increase in requests for tax abatement, and lower local tax revenues. Despite reducing service levels and staff hours, towns will still have their own outstanding financial obligations to meet including payroll, matching funds for state and federal grants, bond and lease payments, etc. The combination of these circumstances raises the likelihood that towns will need to borrow in order to get by, at least in the short term.

The difficulty with borrowing during a public health pandemic is that it requires voter approval at an annual or special town meeting and mass gatherings are not a luxury that we can presently afford. 24 V.S.A. § 1786a. The President has released guidelines that call for people to avoid gathering in groups of as small as ten (10) or more people. Even if a meeting were called, people would correctly be reluctant to attend and participate which could undermine and even skew the results of such a vote.

Fortunately, the law recognizes nine situations in which a selectboard may borrow funds without voter approval.

A public vote to borrow is not required in the following instances:

1. *Borrowing to paying current expenses* so long as the term is one year or less. 24 V.S.A. § 1786. There is no statutory definition or explanation of a “current expense.” Our rule of thumb is that a current expense is one that will be paid for in a year or less. A current expense could arise from provision of a service or from the acquisition of a public improvement or asset. In our opinion, simply because something is an asset or a public improvement does not mean that it cannot be considered a current expense under 24 V.S.A. § 1786. We view the term of the note (one year or less/more than one year) as the defining characteristic.
2. *Borrowing in anticipation of taxes so long as the term is one year or less and the amount borrowed does not exceed 90% of the municipal taxes assessed for that year.* 24 V.S.A. § 1786.
3. *Borrowing in anticipation of the sale of bonds as long as the term is one year or less.* 24 § V.S.A. § 1773(a).
4. *Borrowing in anticipation of grants as long as the term is one year or less.* 24 V.S.A. § 1773(c).

5. *Borrowing for the purchase of tools, equipment and materials necessary for the construction, maintenance or repair of highways and bridges for a term of five years or less.* 19 V.S.A. § 304(a)(3); 24 V.S.A. § 1786a(b).
6. *Borrowing from the State Municipal Equipment Loan Fund for the purchase of construction, fire, emergency or heavy equipment or vehicles.* 19 V.S.A. § 304(a)(3); 24 V.S.A. § 1786a(b); 29 V.S.A. § 1601.
7. *Alternative financing of personal property, fixtures, technology and intellectual property.* 24 V.S.A. § 1789. The selectboard may enter into leases, lease-purchase agreements, installment sales agreements, and similar agreements to acquire assets for the municipality either singly or as a participant in an interlocal contract. Such an agreement, however, must contain a “non-appropriation clause” that states that the annual payments by the municipality must be approved by the voters.
8. *Borrowing to retire a deficit with “refunding bonds.”* The selectboard may opt to convert a deficit into debt by issuing municipal refunding bonds for an amount equaling the deficit. 24 V.S.A. § 1771. This bond creates a replacement debt which will be paid off over a period of years.
9. *Borrowing for the preparation of engineering studies or plans for public water/wastewater supply systems/facilities provided such debt is included in any subsequent public authorization of municipal indebtedness to construct the project for which the planning loans were used.* 24 V.S.A. § 4756(e).

Can we disconnect delinquent users of our water and sewer services?

No, at least not during the declared state of emergency. The recently enacted Act 92 clearly states that a “municipality shall be prohibited from disconnecting a person from water or sewer services during a declared state of emergency under 20 V.S.A. chapter 1 due to COVID-19.” Towns can use other collection methods at their disposal (e.g. small claims court, distraint, tax sale, etc.), but they cannot disconnect users so long as the current state of emergency remains in place.

Are there any reimbursements available to towns for expenses incurred in response to the COVID-19 outbreak?

Yes. On March 13, President Trump issued an emergency declaration authorizing FEMA to reimburse states, tribes, and territories of the United States for “eligible emergency protective measures taken to respond to the COVID-19 emergency” at the 75 percent federal cost share. See: <https://www.fema.gov/news-release/2020/03/13/covid-19-emergency-declaration>.

Towns are encouraged to track all costs related to responding to COVID-19. Please visit Vermont Emergency Management’s Coronavirus Information for Local Officials for the latest updates and contact Kimberly Canarecci, State Public Assistance Officer at [kim.canarecci@vermont.gov](mailto:kim.canarecci@vermont.gov) or (802) 585-4209 with any FEMA reimbursement related questions.



Are there any financial resources for local businesses?

Yes. The federal Small Business Administration (SBA) is making emergency loans available to businesses in most of the state. Business located in the 10 declared counties (Addison, Bennington, Caledonia, Chittenden, Essex, Grand Isle, Orange, Rutland, Windham, and Windsor) can immediately apply for assistance online at: <https://disasterloan.sba.gov/ela/>. The VT Agency of Commerce and Community Development (ACCD) anticipates the 4 remaining counties (Franklin, Lamoille, Orleans, and Washington) to receive a designation shortly. For more information, call the SBA disaster assistance customer service center at 1-800-659-2955 (TTY: 1-800-877-8339) or e-mail [disastercustomerservice@sba.gov](mailto:disastercustomerservice@sba.gov). For local SBA information, call 802-828-4422.

The Vermont Small Business Development Center (VtSBDC) is providing technical assistance to help guide small businesses through the COVID-19 crisis. Requests for assistance can be directed to: <https://www.vtsbdc.org/coronavirus/>.

ACCD is interested in hearing from all Vermont businesses affected by COVID-19 so that it may assess its full impact. The Agency has developed an Agency Business Impact Form available at: <https://www.surveymonkey.com/r/vt covid19> to aid this process. It also has a dedicated hotline for businesses to report impacts and inquire about available resources: (802) 461-5143. The hotline will be staffed from Monday to Friday, 7:45 a.m. to 4:30 p.m. Business related COVID-19 questions should be e-mailed to the Agency at: [commerce.covid19@vermont.gov](mailto:commerce.covid19@vermont.gov).



# Salt Shed Repair Budget 6/1/20

Work Description	Vendor	Estimated Cost
A Preliminary Carpentry/Demolition	Newton	\$1,500
B Excavation	P&L/Smith	\$1,500
C Concrete work	Record	\$18,850
D Backfilling	Road Crew	\$250
Final back wall Carpentry & truss gusset		
E repair/replacement	Newton	\$6,000
F Roofing repairs	Goodband	<u>\$1,000</u>
Total Estimated Project Budget		\$29,100