

Town of Norwich | Agenda for Special Selectboard Meeting | Tuesday, July 6, 2021, 6:30 pm | Remote Meeting and Tracy Hall Multipurpose Rm.  
 ZOOM access information: <https://us02web.zoom.us/j/81715826570> - Toll free telephone: (877)853-5257 US Toll-free; Meeting ID: 817 1582 6570  
 Telephone number to call if unable to access meeting: 802-698-3000

<b>Agenda Item</b>	<b>Action</b>	<b>Packet Materials</b>	<b>Estimated Start/End</b>
[1] Call to Order	Chair calls meeting to order.	-----	6:30 pm
[2] Public Comment	Public invited to speak to any item not on the agenda	-----	6:30 – 6:35 pm
[3] Set FY 2021-22 Property Tax Rates	Board to discuss and approve the Homestead and Non-Residential Tax Rates for Fiscal Year 2021-22 <sup>1</sup>	Draft FY 2022 Tax Rate Calculation Worksheet and supporting documents	6:35 – 6:50 pm
[4] Adjourn	Motion required	-----	6:50 pm

<sup>1</sup> **Property Taxpayer Deadline Reminders:**

- **THE TOWN WILL MAIL PROPERTY TAX BILLS BY JULY 13, 2021.**
- **1<sup>st</sup> Installment due no later than 6:00 pm, Friday, August 13, 2021.**
- **2<sup>nd</sup> (Final) Installment due no later than 6:00 pm, Friday, February 11, 2022.**

**MOTION SHEET FOR 07/06/2021 SPECIAL SELECTBOARD MEETING – TAX RATE SETTING**

Meeting called to order at:

Number of participants:

Item #3:

Is there a motion to set the Fiscal Year 2021-22 **Total Homestead Tax Rate at \$2.4358** (equal to a school homestead rate of \$1.8625, a town rate with local agreement of \$0.5659, and a county rate of \$0.0074) and the **Non-Residential Tax Rate at \$2.3589** (equal to a school non-residential rate of \$1.7856, a town rate with local agreement of \$0.5659, and a county rate of \$0.0074)?

Moved by:                    2<sup>nd</sup>:                    Action:

Item #10:

Is there a motion to adjourn?

Moved by:                    2<sup>nd</sup>:                    Action:                    Time adjourned:

DRAFT

FY 2022 Tax Rate Calculation 07/01/2021

Grand List

4/1/2020 Town Grand List (established 06/30/21)	\$	758,564,365	Comcast	\$	1,175,811
1%	\$	7,585,644	Town Exemptions	\$	1,046,700

School (Rates Set by State)		
<b>Homestead Tax Rate</b>		<b>\$ 1.8625</b>
HGL Education Grand List	\$ 4,895,682	
State Education Taxes		\$ 9,118,208
<b>Non Residential Tax Rate</b>		<b>1.7856</b>
NRGL Education Grand List	\$ 2,705,280	
State Education Taxes		\$ 4,830,547
<b>Total State Education Taxes</b>		<b>\$ 13,948,755</b>

		FY22	FY21				
<b>Total Town Budget w/o Articles</b>	\$	<b>4,780,866</b>	\$	<b>0.5113</b>	\$	<b>0.4690</b>	9.02%
Voted Monetary Articles:							
Climate Emergency Designated Fund		-		-			
Regional Energy Coordinator		-		-			
Advance Transit		13,514		0.0018			
CATV		3,000		0.0004			
Cemetery Commission		20,000		0.0026			
The Family Place		6,000		0.0008			
Good Beginnings		3,000		0.0004			
Green Mountain Economic Development		1,659		0.0002			
Headrest		2,500		0.0003			
Norwich American Legion		1,500		0.0002			
Norwich Child Care Scholarship		4,348		0.0006			
Norwich Historical Society		8,000		0.0011			
Norwich Lion's Fireworks		3,500		0.0005			
Norwich Public Library Operating & Capital		288,660		0.0381			
Public Health Council of the Upper Valley		337		0.0000			
Senior Solutions		1,200		0.0002			
SEVCA		3,750		0.0005			
Special Needs Support Center		2,000		0.0003			
Upper Valley Trails Alliance		2,000		0.0003			
VT/NH Visiting Nurse		18,500		0.0024			
White River Council on Aging		5,300		0.0007			
Windsor County Mentors		1,000		0.0001			
WISE		2,500		0.0003			
Youth-in-Action		3,000		0.0004			
<b>Total Monetary Articles</b>	\$	<b>395,268</b>	\$	<b>0.0521</b>	\$	<b>0.0613</b>	-15.00%
<b>Total Town Expenditures</b>	\$	<b>5,176,134</b>					
<b>Offsetting Revenues:</b>							
Property Tax Fees and Interest		50,000					
Current Use Payment (via 6/10/21 Hold Harmless Estimate)		198,006					
Permit and License Fees		7,070					
Intergovernmental Revenues		210,800					
Service Fees		379,000					
Public Safety Revenues		10,700					
Other Town Revenues w/o Interest from Banks		26,350					
Interest Earned from Banks		20,000					
Miscellaneous Revenues		500					
<b>Total Offsetting Revenues</b>	\$	<b>902,426</b>					
<b>Amount to raise from Property Taxes w/o Local Agreement</b>	\$	<b>4,273,708</b>	\$	<b>0.5634</b>	\$	<b>0.5303</b>	6.24%
<b>Town Tax Rate</b>							
Local Agreement Taxes	\$	18,902	\$	0.0025	\$	0.0024	
<b>Total Town Tax Rate</b>	\$	<b>0.5659</b>	\$	<b>0.5659</b>	\$	<b>0.5328</b>	6.21%
<b>Grand Total to be raised in Property Taxes</b>	\$	<b>4,292,610</b>					

Summary

	FY22	FY21	% Change
School Homestead Tax Rate	\$ 1.8625	1.8185	2.42%
School Non Residential Tax Rate	1.7856	1.7290	3.27%
Town Tax Rate (With Local Agreement Rate)	\$ 0.5659	0.5328	6.21%
Windsor County Rate	0.0074	0.0079	-6.73%
<b>Total Homestead Tax Rate</b>	<b>2.4358</b>	2.3591	3.25%
<b>Total Non Residential Tax Rate</b>	<b>2.3589</b>	2.2696	3.93%

**Local Agreement Taxes:**

**Town Exemptions:**

Beaver Meadow Chapel	\$ 133,900
Community Grange	\$ 388,500
Norwich Fire District	\$ 40,000
Root District Game Club	<u>\$ 208,700</u>

Non-resid.

Subtotal	<u>\$ 771,100</u>	<u>\$ 13,768.76</u>
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**Homestead:**

Veterans	\$ 240,000
Energy (Metcalf,Lake,Brownell)	<u>\$ 35,600</u>
Subtotal	<u>\$ 275,600</u>

Homestead

\$ 5,133.05

<b>Total</b>	<u><b>\$ 1,046,700</b></u>	<u><b>\$ 18,901.81</b></u>
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**Windsor Co. Amount**

**\$ 55,894.00**

(Taxable properties only - State and Non-tax status properties are not listed below)

REAL ESTATE Category/Code	Parcel Count	Municipal Listed Value	Homestead Ed Listed Value	Nonhmstd Ed. Listed Value	Total Education Listed Value
Residential I R1	820	353,973,200	263,001,303	90,971,897	353,973,200
Residential II R2	501	344,411,400	231,134,755	113,276,645	344,411,400
Mobile Homes-U MHU	2	5,700	0	5,700	5,700
Mobile Homes-L MHL	12	1,970,000	732,700	1,237,300	1,970,000
Seasonal I S1	4	427,100	0	427,100	427,100
Seasonal II S2	11	3,159,900	0	3,159,900	3,159,900
Commercial C	43	31,833,900	0	31,833,900	31,833,900
Commercial Apts CA	7	7,038,500	0	7,038,500	7,038,500
Industrial I	0	0	0	0	0
Utilities-E UE	3	11,089,700	0	11,089,700	11,089,700
Utilities-O UO	2	630,700	0	630,700	630,700
Farm F	10	9,229,000	6,627,961	2,601,039	9,229,000
Other O	28	7,685,800	3,834,100	3,851,700	7,685,800
Woodland W	0	0	0	0	0
Miscellaneous M	132	24,999,400	0	24,999,400	24,999,400
<b>TOTAL LISTED REAL</b>	<b>1,575</b>	<b>796,454,300</b>	<b>505,330,819</b>	<b>291,123,481</b>	<b>796,454,300</b>
P.P. Cable	1	1,175,811		1,175,811	1,175,811
P.P. Equipment	0	0			
P.P. Inventory	0	0			
<b>TOTAL LISTED P.P.</b>	<b>1</b>	<b>1,175,811</b>		<b>1,175,811</b>	<b>1,175,811</b>
<b>TOTAL LISTED VALUE</b>		<b>797,630,111</b>	<b>505,330,819</b>	<b>292,299,292</b>	<b>797,630,111</b>
<b>EXEMPTIONS</b>					
Veterans 10K	6/6	60,000	60,000	0	60,000
Veterans >10K		180,000			
<b>Total Veterans</b>		<b>240,000</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>
P.F. Contracts	1	1,175,811			
Contract Apprv VEPC	0/0	0	0	0	0
Grandfathered	0/0	0	0	0	0
Non-Apprv (voted)	8/8	806,700			
Owner Pays Ed Tax	0/0	0			
<b>Total Contracts</b>	<b>9/8</b>	<b>1,982,511</b>	<b>0</b>	<b>0</b>	<b>0</b>
FarmStab Apprv VEPC	0/0	0	0	0	0
Farm Grandfathered	0/0	0	0	0	0
Non-Apprv (voted)	0/0	0			
Owner Pays Ed Tax	0/0	0			
<b>Total FarmStabContr</b>	<b>0/0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Current Use	155/155	36,843,235	15,702,600	21,140,635	36,843,235
Special Exemptions	2		0	630,700	630,700
Partial Statutory	0/0	0	0	0	0
<b>Sub-total Exemptions</b>		<b>39,065,746</b>	<b>15,762,600</b>	<b>21,771,335</b>	<b>37,533,935</b>
<b>Total Exemptions</b>		<b>39,065,746</b>	<b>15,762,600</b>	<b>21,771,335</b>	<b>37,533,935</b>
<b>TOTAL MUNICIPAL GRAND LIST</b>		<b>7,585,643.65</b>			
<b>TOTAL EDUCATION GRAND LIST</b>			<b>4,895,682.19</b>	<b>2,705,279.57</b>	<b>7,600,961.76</b>
<b>NON-TAX</b>					

56 NON-TAX PARCELS ARE NOT INCLUDED ON THE 411

06/30/2021  
01:14 pm

Norwich 2021 Billed Grand List  
CONTRACTS - (Town code: 450)  
Main District: Listed By Type and Date Voted

DATE VOTED	PARCEL ID	NAME	CAT. CODE	BEGINNING DATE	ENDING DATE	STATUTE TITLE	CODE	VALUE BEFORE EXEMPTION	CONTRACT AMOUNT	ASSMT LESS CONTRACT
03/03/97	70-008.000 450-142-13166	✓ COMCAST, PROPERTY TAX DEP	PC	/ /	/ /	3848:3849		1,175,811 Nonhomestead	1,175,811 0	0 1,175,811
03/06/07	05-095.000 450-142-12510	✓ ENERGY	F	04/01/07	/ /	3831		1,753,000 Homestead Nonhomestead	10,700 10,700 0	1,742,300 1,436,300 306,000
03/06/07	05-095.400 450-142-13213	✓ ENERGY	F	04/01/07	/ /	3831		274,600 Homestead Nonhomestead	5,100 5,100 0	269,500 153,992 115,508
03/06/07	16-116.410 450-142-13188	✓ ENERGY	RI	04/01/07	/ /	3832 (1)		344,800 Homestead Nonhomestead	19,800 19,800 0	325,000 325,000 0
03/01/16	03-052.000 450-142-11804	✓ BEAVER MEADOW SCHOOLHOUSE	C	04/01/16	04/01/21	3840		133,900 Nonhomestead	133,900 133,900	0 0
03/01/16	09-029.100 450-142-13327	✓ NORWICH FIRE DISTRICT	M	04/01/16	04/01/21	2741		10,000 Nonhomestead	10,000 10,000	0 0
03/01/16	09-036.100 450-142-13328	✓ NORWICH FIRE DISTRICT	M	04/01/16	04/01/21	2741		30,000 Nonhomestead	30,000 30,000	0 0
03/01/16	11-058.010 450-142-13043	✓ ROOT DISTRICT GAME CLUB	C	04/01/16	04/01/21	3840		208,700 Nonhomestead	208,700 208,700	0 0
03/07/16	20-211.000 450-142-12414	✓ UPPER VALLEY COMM GRANGE	C	04/01/16	04/01/21	3840		388,500 Nonhomestead	388,500 388,500	0 0
								-----	1982,511	
Non-Approved (Voted) Contracts/Exemptions									1982,511	

06/30/2021

02:07 pm

Norwich 2021 Billed Grand List

VETERANS EXEMPTIONS

Assessor

By Name For All Parcels In All Districts

PARCEL	SPAN	NAME	ASSESSED VALUE	VETERANS EXEMPT AMOUNT	CAT CODE	GRAND LIST
11-064.000	450-142-13052		486,500	40,000.00	R2	4,465.00
			Homestead	40,000.00		4,465.00
			Nonhomestead	0.00		0.00
03-054.120	450-142-13190		793,500	40,000.00	R1	7,535.00
			Homestead	40,000.00		7,535.00
			Nonhomestead	0.00		0.00
11-078.000	450-142-12869		422,000	40,000.00	R2	3,820.00
			Homestead	40,000.00		3,820.00
			Nonhomestead	0.00		0.00
04-061.100	450-142-12374		508,300	40,000.00	R2	4,683.00
			Homestead	40,000.00		4,683.00
			Nonhomestead	0.00		0.00
11-102.000	450-142-11721		1,157,400	40,000.00	R2	10,238.00
			Homestead	40,000.00		5,052.36
			Nonhomestead	0.00		5,185.64
04-061.200	450-142-12373		371,300	40,000.00	R1	3,313.00
			Homestead	40,000.00		3,313.00
			Nonhomestead	0.00		0.00

\*\*\*\*\* GRAND TOTALS

3,739,000	240,000.00	34,054.00
Homestead	240,000.00	28,868.36
Nonhomestead	0.00	5,185.64

Total Records Processed: 6

**Norwich**

Town Code : 14450

District 0

**Hold Harmless Estimate – FY22 Estimate**

This is to notify you that your FY22 hold harmless payment for land enrolled in Current Use is estimated to be **\$198,006**.

**Please note that these numbers are estimates and are subject to change as corrected or new information becomes available.**

This payment is designed to hold the municipality harmless from loss in municipal revenue resulting for the assessment of property at use value. 32 V.S.A. §3760. The numbers used in the calculation appear below.

A. District tax rate set by municipality:	0.5382
B. Total municipal listed value as of April 1, 2020:	753,950,992
C. Total exempt reduction due to use value enrollment:	36,872,708
D. Adjusted Muni LV assuming no enrollment (B + C):	790,823,700
E. Total municipal taxes assessed:	4,057,764
F. Previous hold harmless payment:	189,218
G. Total funds to be raised assuming no enrollment (E+F):	4,246,982
H. Tax Rate assuming no enrollment (G/D*100):	0.5370
I. HOLD HARMLESS PAYMENT (C*H/100):	198,006

Your Hold Harmless payment will be based solely on the municipal tax rate unless the current use land is also located in a district on which your municipality levies an additional rate (“sub-municipal tax district”). In cases where current use land is known by PVR to be in sub-municipal tax districts, an estimate for payment for that sub-municipal tax district is also enclosed. If any additional sub-municipal tax districts should be used in the Hold Harmless calculation, the town must notify PVR in writing not later July 16, 2020 in order for an additional sub-municipal tax rate to be applied.

If you have questions concerning the calculation, please contact [casey.ohara@vermont.gov](mailto:casey.ohara@vermont.gov) at the Division of Property Valuation and Review.

Payments will be issued on or about November 1, 2021.



STATE OF VERMONT  
COUNTY OF WINDSOR

\*\*\*\*\*

ACCOUNT \_\_\_\_\_  
AMOUNT \_\_\_\_\_  
APPROVAL \_\_\_\_\_  
DATE \_\_\_\_\_

To the Treasurer in the Town of Norwich in the County of Windsor  
GREETING:

WHEREAS, Assistant Judges of the County Court in and for the County of Windsor, on the 09<sup>th</sup> day of February, 2021, made and delivered an order, in writing, to the Treasurer of said County, directing her on or before the first day of March, A.D., 2021, to issue warrants to the Treasurers of the several towns in said County, for the collection of a tax of 0.00454772 cents on the dollar on the equalized list of the polls and ratable estate of the inhabitants of the County of Windsor, which is to be collected and paid into the treasury of said County on or before the fifth day of July next, or pursuant to Act 81 can be paid "in two equal annual installments, on or before July 5 and on or before November 5," in money, as provided by Vermont Statutes Annotated, Title 24, § 133-135 and the amendments thereto:

Therefore;

BY THE AUTHORITY OF THE STATE OF VERMONT, you are hereby commanded to present this warrant to the Selectmen of the Town of Norwich aforesaid who are directed to draw an order on you as Treasurer of your said town for 0.00454772 cents on the dollar on the equalized list of the polls and ratable estate of said inhabitants for the Year Two Thousand Twenty One to be paid in money, amounting in the whole to the sum of: \$38,053.00

Thirty Eight Thousand Fifty Three dollars and No cents, and pay the same into the Treasury of said County on or before the fifth day of July, 2021, or in two equal installments on or before the fifth day of July, 2021, and on or before the fifth day of November, 2021. There will not be a second warrant issued if the latter option is chosen.

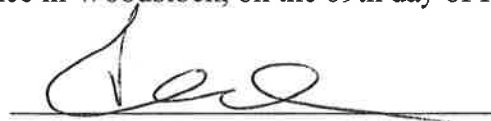
Windsor County Court House Renovation Bond

Year Eight Payment: \$17,841.00, Seventeen Thousand Eight Hundred Forty One Dollar No Cents  
This payment may be paid in two (2) equal installments with the tax payment

Given under my hand at the County Treasurer's office in Woodstock, on the 09th day of February, in the year of our Lord Two Thousand Twenty One.

Equalized Grand List:

\$ 8.367,420



Pepper Tepperman  
Windsor County Treasurer

Tax: \$38,053.00

2021 Bond Payment: 17,841.00

Amount to pay to Treasurer: \$ 55,894.00

MAKE CHECKS PAYABLE TO:

WINDSOR COUNTY TREASURER

MAIL TO:

62 PLEASANT STREET, WOODSTOCK, VERMONT 05091

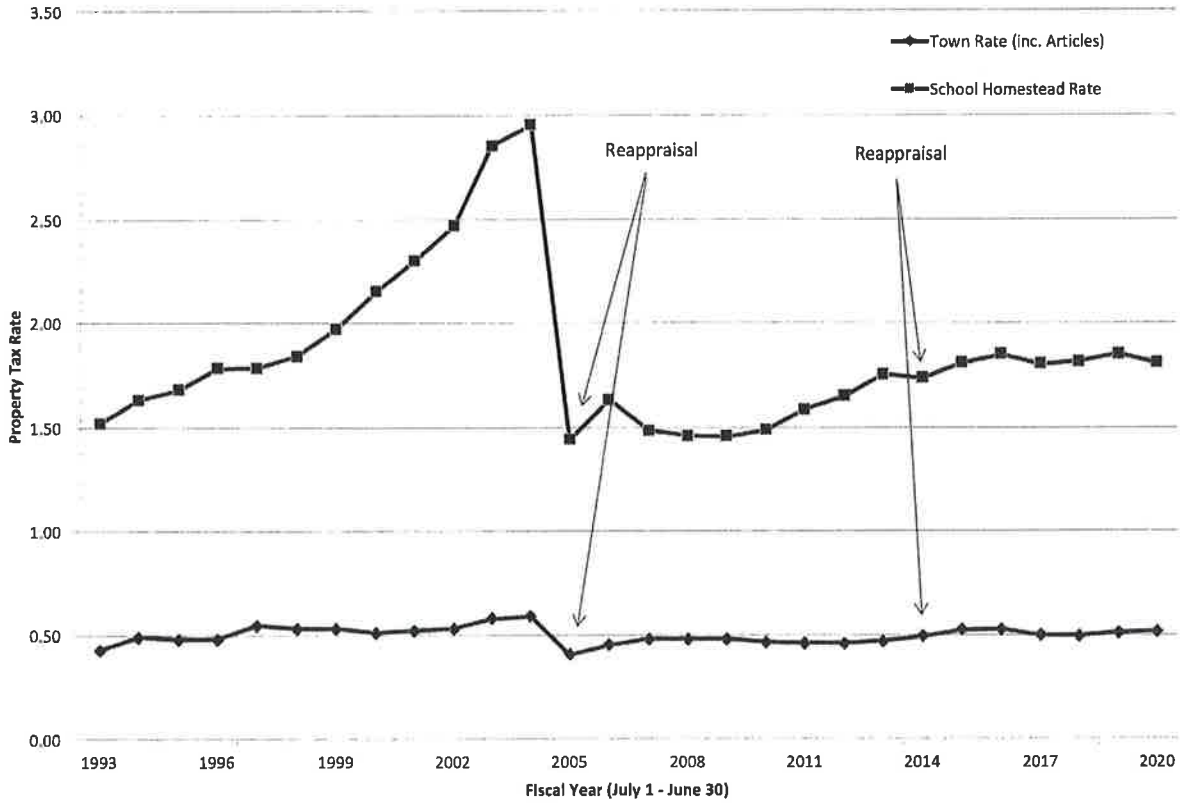
# FYI

## ESTIMATED TAXES

Listed Value of Homestead	FY 2022		FY2021	
		Total Town Rate		
\$250,000 \$	1,414.72 \$		1,332.00	
\$400,000 \$	2,263.54 \$		2,131.20	
\$800,000 \$	4,527.09 \$		4,262.40	
\$1,000,000 \$	5,658.86 \$		5,328.00	
<b>Town Budget w/o Articles</b>				
\$250,000 \$	1,278.22 \$		1,172.50	
\$400,000 \$	2,045.15 \$		1,876.00	
\$800,000 \$	4,090.29 \$		3,752.00	
\$1,000,000 \$	5,112.87 \$		4,690.00	
<b>Other Monetary Articles</b>				
\$250,000 \$	130.27 \$		153.25	
\$400,000 \$	208.43 \$		245.20	
\$800,000 \$	416.86 \$		490.40	
\$1,000,000 \$	521.07 \$		613.00	
<b>Local Agreement</b>				
\$250,000 \$	6.23 \$		6.00	
\$400,000 \$	9.97 \$		9.60	
\$800,000 \$	19.93 \$		19.20	
\$1,000,000 \$	24.92 \$		24.00	

## Town and School Homestead Tax Rate

**FYI**



## Norwich Town and School Expenditures

Total Budgeted Expenditures as Proposed to Voters

