

Town of Benton
Select Board Meeting
Monday February 18, 2019

Select Board Members: William R. Darcy, Chair; Regina Elliott, Carol Vincelette

Also Present: Dwight Swauger, Treasurer

These draft minutes of the Town of Benton Select Board are believed accurate and correct, but they are subject to additions, deletions and corrections by the Select Board at the next meeting when the Board votes its final approval of the minutes. These minutes are made available at this time to conform to the requirements of New Hampshire RSA 91-A:2.

The meeting was called to order by Chairman Darcy at 6:30 PM

Member Elliott moved approval of the February 4, 2019 meeting minutes, seconded by Member Vincelette and approved.

The Board discussed and approved the revised Town Meeting warrant articles which were needed as a result of DRA input as to the best way to eliminate an expendable trust fund and create a new one.

The Board discussed and approved the revised Selectmen's Report for inclusion in the Annual Report which added new information about the local school budget as a result of the budget hearing on February 6, 2019.

The Board examined and discussed a number of charts and reports bearing on ways to address the huge local school budget and its tax consequences. Reviewed were charts on the history of Benton tax rates and collection amounts and the most recent annual report of the Tax Collector (both attached).

The Board discussed possible actions at the upcoming Town Meeting to mitigate the school board tax increase, including reversing last years addition of \$50,000 to the schools expendable trust fund so it could be used for tax relief.

The Board discussed the edited version of the Beautify Benton Committee's report which added financial information and approved its inclusion in the Annual Report.

Treasurer Swauger reported that the Trustees of Trust Accounts had pared down their submission of information for the Annual Report to one page reporting on the account balances.

Treasurer Swauger reported that the operating account balance is \$273,554.07 and the ICS account balance is \$220,426,91.

The Chairman handed out correspondence received from the NH Department of Environmental Services (DES) demanding considerable new information on the Town's request for a wetlands permit for the construction of the Tunnel Stream culvert. The DES demand will inevitably increase our engineering costs on the project.

The Chairman reported on receipt of information on the New England Electric Cooperative's Project Care. He stated we need a Selectman to be responsible for all welfare information so we could direct residents in need to the appropriate places to address their needs. Member Vincelette volunteered to be help with that task.

There was a general discussion of budgets, the school board, school administration accountability, etc., all directed at finding ways to assure that there never again would be a proposed 72% local education tax increase.

The meeting adjourned at 7:44 PM.

Benton Tax Collections and Tax Rate 2014-2018

	2014	2015	2016	2017	2018	2019
Taxes Collected	\$327,233	\$732,868	\$268,578	\$638,608	\$414,999	\$444,000 Est.
Tax Rate 4 per thousand	15.71	17.68	17.84	17.83	15.80	?

In round numbers, the average annual tax collections for last 5 years with an average mill rate of \$17 = \$476,000

Town of Benton
2018 Tax Collector's Report

Tax Collector Overview-2018

2019	Credit	Debit
Unassigned Credits at beginning of 2019	\$20,755.12	
Interest on 2018 Tax payment	\$2.03	\$2.03
Overpayments/Refunds	\$0.00	\$0.00
2018	Credit	Debit
Taxes Committed This Year:		\$400,408.15
Yield Taxes & Gravel Tax		\$10,941.22
Total Unassigned Credits at beginning of yr	(\$20,629.79)	(\$20,629.79)
Taxes Collected & Sent to Treasurer:		
Property Taxes	\$351,634.23	
Prior yr credits assigned	\$272.34	\$0.00
Yield Taxes & Gravel Tax	\$10,941.22	
Subtotal	\$342,218.00	
Property & Yield Taxes Uncollected at year's end	\$48,501.58	
Refunds issued	\$5,826.85	\$5,826.85
2018	\$396,548.46	\$396,548.46

2017	Credit	Debit
Taxes Uncollected at Beginning of 2018		\$65,211.32
Interest on Delinquent Taxes & Fees		\$3,304.42
Property & Yield Taxes	\$44,512.77	
Interest on Delinquent Taxes & Fees/Penalties	\$3,304.42	
Conversion to Lien (principle only)	\$20,698.55	
Refund Abatements	\$0.00	
Abatements Granted	\$0.00	
2017	\$68,515.74	\$68,515.74

2017 Lien	Credit	Debit
Liens Executed During 2018		\$20,698.55
Interest on Delinquent Taxes & Fees		\$12.66
Redemptions	\$1,987.34	
Interest & Fees	\$12.66	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2018	\$18,711.21	
2017 Lien	\$20,711.21	\$20,711.21

2016 Lien	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2018		\$16,447.44
Interest on Delinquent Taxes & Fees		\$1,147.47
Redemptions	\$5,951.42	
Interest & Fees	\$1,147.47	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2017	\$10,496.02	
2016 Liens	\$17,594.91	\$17,594.91

2015 Lien	Credit	Debit
Unredeemed Liens Bal. at Beginning of 2017		\$5,439.27
Interest on Delinquent Taxes & Fees		\$1,558.75
Redemptions	\$5,439.27	
Interest & Fees	\$1,558.75	
Liens Deeded to Town		
Unredeemed Lien Bal. at end of 2016	\$0.00	
2015 Lien	\$6,998.02	\$6,998.02

Net funds delivered to Treasurer in 2018	\$447,587.80
Refunded credit	\$5,826.85
Gross funds delivered to Treasurer in 2017	\$453,414.65