

**Town of West Windsor
Special Selectboard Meeting Minutes
Thursday, August 8, 2024 @ 6:30pm
Town Hall and Zoom**

Present in Person: Mark Higgins, Mark Harley, Matt Frederick

Present via Zoom: John Brodie, Deb Spackman, Rita Rice

1. Call to Order

A quorum being present, Mark Higgins called the meeting to order at 6:34pm.

2. Changes or Additions to Agenda

None.

3. Review and Approve FY24 Tax Rate

Mark Higgins stated that, due to town-wide reappraisals, the West Windsor Grand List has risen from \$2,822,455.27 to \$4,645,432.15, an increase from the previous year of approximately 65%. Including appropriations, the total amount to be raised by taxes to cover the 2024 West Windsor town budget is approximately \$1.37 million, an increase of 4.39%.

There was a lengthy discussion regarding the process involved in setting the yearly tax rate, which incorporates the Grand List, the Homestead and Non-Homestead Education Tax Rates established by the State of Vermont, the voter-approved town budget, and Current Use exemptions.

The State of Vermont set the Homestead Education Tax Rate for this year at 1.1017 dollars per one thousand dollars of assessed value and the Non-Homestead Education Tax Rate at 1.1463 dollars per one thousand dollars of assessed value. The previous year's Homestead Education Tax Rate was 1.6682 and Non-Homestead Education Tax Rate was 1.7715. Deb Spackman noted that this decrease in tax rates is largely due to West Windsor's reappraisal, which moved the town's Common Level of Appraisal (CLA) from 69% to 121%.

The local tax rate, based on the 2024 town budget, is 0.3006 dollars per one thousand dollars of assessed value, which includes the General Fund/Library Fund/Cemetery Fund/Appropriations (0.1236), the Highway Fund (0.1724), and Act 144 (0.0046).

Therefore, the overall West Windsor tax rates for Fiscal Year 2024 are as follows:

Homestead Tax Rate: 1.4023

Non-Homestead Tax Rate: 1.4469

The Selectboard thanked Deb Spackman, Win Johnson, and Joel Schreiber for their efforts with the reappraisal process. The Selectboard also praised Deb, in her new role as Lister Clerk, for her help with the process of establishing the new tax rate.

John Brodie motioned to approve the Fiscal Year 2024 Homestead Tax Rate of 1.4023 and the Non-Homestead Tax Rate of 1.4469. Mark Harley seconded the motion, and all were in favor.

4. Adjourn

Upon motion duly made and seconded, the Selectboard unanimously voted to adjourn at 6:49pm.

Respectfully submitted,

Matt Frederick
Town Administrator