## Meeting of the Dalton Select Board Working Session Part A Wednesday, December 22, 2021

Members of the Select Board present: Jo Beth Dudley, Carol Sheltry, Tamela Swan

Members of the Public: None

Call to order by Jo Beth at 6:10 pm.

Jo Beth made a motion to accept Prepayment of Taxes per RSA 80:52A. Carol seconded the motion. Motion passed unanimously by roll call vote.

80:52-a Prepayment. – Any town by vote at a town meeting under a proper article in the warrant or by vote of the board of selectmen or the town council and any city by vote of its governing board may authorize the prepayment of taxes and authorize the collector of taxes to accept payments in prepayment of taxes. If a town or city so votes, any person, firm or corporation owning taxable property may, at any time before notice of the amount of taxes assessed against said property has been received, make payments on account of such taxes as will be due and the collector shall receive such payments and give a receipt therefor and credit the amounts paid toward the amount of the taxes eventually assessed against said property. In any town or city which shall vote to authorize the prepayment of taxes the collector of taxes shall give such bond in the form and amount which the commissioner of revenue administration shall require, and the collector shall pay over all sums so received to the town treasurer under the provisions of RSA 41:35. No taxpayer shall be allowed to prepay taxes more than 2 years in advance of the due date of the taxes. No interest shall accrue to the taxpayer on any prepayment, nor shall any interest be paid to the taxpayer on any prepayment which is later subject to rebate or refund.

Jo Beth made a motion to adjourn Part A. Carol seconded the motion. Motion passed unanimously by roll call vote.

Meeting minutes prepared by Tamela Swan.

Jo Beth Dudley

Carol Sheltry

Tamela Swan

## Wednesday, December 22, 2021 7:00 PM Part B Working Session

Call to order at 7:00 pm by Jo Beth Dudley. Select Board members Jo Beth Dudley, Carol Sheltry and Tamela Swan were present.

Public members that attended - None

Carol made a motion to approve the meeting minutes for 12.22.2021 Part A Working Session. Carol seconded the motion. Motion passed unanimously by roll call vote.

The Select Board worked on Tax Rate Setting, reviewing the MS-535 and the unassigned fund balance.

Jo Beth made a motion to adjourn the meeting at 7:40 pm. Carol seconded the motion. Motion passed unanimously by roll call vote.

Minutes Respectfully submitted by Tamela Swan

Minutes Approved On: 122721 (date

Jo Beth Dudley

Carol Sheltry

Tamela Swan