



**Town of Arlington
Office of the Town Manager**

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TO: Select Board and Adam Chapdelaine, Town Manager
FROM: Sandy Pooler, Deputy Town Manager and Phyllis Marshall, Treasurer/Collector
DATE: April 9, 2020
RE: Extending Due Dates for Tax and Excise Bills

Section 10 of Chapter 53 of the Acts of 2020 gives cities and towns the option to delay the due date of various the Fourth Quarter property tax bills to June 1, 2020. We recommend that the Select Board adopt this provision. Although we have received very few inquiries about delayed payments, we believe this provision may provide relief to some taxpayers and bills payers in Arlington.

Section 11 of Chapter 53 allows the Town to "waive the payment of interest and other penalties in the event of late payment of any excise, tax, betterment assessment or appropriation thereof, water rate or annual sewer use or other charge added to a tax for any payments" made before June 30, 2020. We are concerned about this provision relative to property tax bills because it effectively changes the due date for all these bills to June 30, 2020. The Treasurer's Office has already received inquiries from mortgage companies as to whether we have adopted Section 11. We believe it is their intention to hold off payment until the last day it is due, which will benefit the mortgage companies and banks, but not necessarily the taxpayer. We are also concerned about the impact of such delayed payments on the Town's cash flow. June is a time of year when many substantial payments are due, including interest payments on debt and other significant end of year payments. Therefore, we respectfully recommend against accepting Section 11 with respect to tax bills and excise bills (the overwhelming majority of which have already been paid), but defer to the Board with respect to water and sewer charges.

If the Board is inclined to adopt either of these measures, draft motions are provided below.

Motion to Postpone Due Dates for Arlington Fourth Quarter Tax Bills:

I move that in light of the ongoing COVID-19 State of Emergency both throughout the Commonwealth and the Town of Arlington, the Select Board hereby postpones the following Town of Arlington 4th Quarter municipal tax deadlines pursuant to the authority vested in the Board by section 10 of c. 53 of the Acts of 2020:

- a) all real estate and personal property tax payment deadlines shall be postponed from May 1st until June 1st for the purposes of sections 57 and 57C of c. 59; and
- b) tax abatement filing deadlines shall be postponed from May 1st to June 1st for the purposes of section 59 of c. 59.

Motion re Waiver of Interest & Penalties for Water & Sewer Charges

I move that in light of the ongoing COVID-19 State of Emergency both throughout the Commonwealth and the Town of Arlington, the Select Board hereby approves the waiver of the following pursuant to the authority vested in section 11 of c. 53 of the Acts of 2020:

a) penalties and interest for late payment of water and sewer charges for those payments due on or after March 10, 2020.