

*up p/w/er
5/20/2020*

**MINUTES FROM THE PUBLIC HEARING OF THE CARVER
CONSERVATION COMMISSION TO DISCUSS THE CONSERVATION LAND
ACQUISITION FUND**

APRIL 9, 2020 3:00 p.m.

Present at the meeting were: Michael Milanoski, Town Administrator; Meg LaMay, Town Financial Administrator; Jim Nauen, Chairman Conservation Commission; Savery Moore, Vice Chairman; Dan Badger, Member; Alan Germain, Member; Brooke Monroe, Conservation Agent

Meeting opened at 3:00 P.M.

Michael started out by explaining that, in 2002, the state approved an Act that stated that "penalty and roll back taxes collected by the Town of Carver under Chapter 61A shall be deposited in the Conservation Fund of the Town to be used for the purchase of land"; in 2003, this was officially enacted under Chapter 484 of the Acts of 2002. Michael further explained that this Conservation Fund is different than the Wetlands Fund which is the Town's share from the Notice of Intent filing fees under State Wetlands Protection Act. In 2009; under Chapter 394; the Town was given the right to divert the money from the Conservation Fund that was collected from the rollback taxes into the stabilization fund. Meg stated that it was not sure what amount, if any, has been diverted to the stabilization fund. Michael and Meg further discussed the fact that, in the past few years, this Conservation Fund has grown to over \$480,000.00 because of the cranberry growers taking their land out of Chapter 61A for purposes such as the large solar projects. The situation is also much different today than in 2002 because there are other means of acquiring land such as through the Community Preservation Act, Capital Outlay and the Stabilization Fund.

Michael stated that he is requesting a vote today from the Conservation Commission to release \$500,000.00 from the Conservation Fund into the stabilization fund. This will still leave \$116,000.00 in the Conservation Fund for land purchase which, if necessary, can be used in combination with the other means of funding. He also requested that the Commission vote to have the 61A rollback taxes, going forward, automatically go into the stabilization fund because there is a better checks and balance system and it is a better means of keeping track of the funds. He did not expect a vote today on this issue, but wants to see it discussed at a later date. The vote on the release of the funds needs to be taken today because it is expected reserves will be down due to the Covid crisis and that State aid will most likely be cut back which could also result in layoffs and/or furlows for Town employees. This decision needs to go the Selectmen tomorrow and to the Governor's Legislature before it can be officially enacted and eventually to Town meeting to change the law.

Jim asked about the Trial Balance Report which shows an amount of minus \$135,676.87 and minus \$616,036.25. Meg explained this was from an old computer program and that it is really a plus not a minus of those amounts.

Savery asked Michael about the difference between a layoff and a furlow and would employees still get benefits. He also asked what would happen if the Commission had to make a quick decision to buy a piece of property. Michael said, as it is the way now, no decision could be made without appraisals, a vote at Town meeting, etc.

Dan wanted clarification of the Wetlands Fund and the Conservation Fund and Brooke explained it was the funds from the filing fees as opposed to the Chapter 61A taxes.

Alan stated that this was an unusual circumstance and an emergency situation and made a motion to release/move the \$500,000.00 from the Conservation Fund into the stabilization fund, with further discussion to be had at a later relative to the rollback taxes automatically being put into the stabilization fund and a method to keep track of the funds going forward. Savery seconded the motion and Dan agreed. Jim said he had to think about it, but then agreed. Vote to release the funds was 4-0-0.

The second issue will be discussed at the next Conservation meeting on May 6, 2020 and that decision will put onto a warrant for a vote at Town meeting. Meeting adjourned at 4:45 P.M.

Chapter 484

THE COMMONWEALTH OF MASSACHUSETTS

In the Year Two Thousand and Two

AN ACT RELATIVE TO THE DISPOSITION OF CERTAIN TAXES COLLECTED BY THE TOWN
OF CARVER.

Be it enacted by the Senate and House of Representatives in General Court
assembled, and by the authority of the same, as follows:

Withdrawal penalty taxes and roll-back taxes collected by the town of
Carver under chapters 61, 61A and 61B of the General Laws shall be deposited
in the conservation fund of the town and used for the purchase of land.

House of Representatives, December 31, 2002.

Passed to be enacted.

Eugene L. O'Halloran

Acting
Speaker.

In Senate, December 31, 2002.

Panned to be enacted.

President.

January 18

2003

12:44 PM
Approved

Justin

Acting Governor.

Town of Carver

General Ledger Account Activity Report

Filters

Segment: Fund = 82
Date from: 2014-07-01
Sort Column 1: Fund Asc
Sort Column 3: Account # Asc

Segment: SubFund = 903
Date to: 2020-04-08
Sort Column 2: Object Asc
Sort Column 4: Effective Date Asc

Account #	Account Description	Type	Effective Date	Entry Type	Entry Description	Debit	Credit
Fund - OTHER TRUSTS - 82							
Object - UNRESERVED FB - DESIGNATED - 3400							
Account # - 82-3588-903							
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2014-09-30	GLENT	TREASURY DEPOSIT # 1024 (General Ledger Credit)	\$0.00	\$406.47
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2014-12-31	GLENT	TREASURY DEPOSIT # 1025 (General Ledger Credit)	\$0.00	\$327.60
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2015-03-31	GLENT	TREASURY DEPOSIT # 1582 (General Ledger Credit)	\$0.00	\$174.24
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2015-06-30	GLENT	TREASURY DEPOSIT # 2324 (General Ledger Credit)	\$0.00	\$430.66
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2015-06-30	GLENT	INTEREST ALLOCATION	\$0.00	\$449.78
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2015-06-30	GLENT	TRANSFER ROLLBACK TO CONSERVATION TRUST	\$0.00	\$94,947.02
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2015-09-30	GLENT	TREASURY DEPOSIT # 2791 (General Ledger Credit)	\$0.00	\$264.63
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2015-12-31	GLENT	TREASURY DEPOSIT # 3342 (General Ledger Credit)	\$0.00	\$338.58
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2016-03-31	GLENT	TREASURY DEPOSIT # 3993 (General Ledger Credit)	\$0.00	\$368.12
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2016-06-30	GLENT	TREASURY DEPOSIT # 4569 (General Ledger Credit)	\$0.00	\$4,266.45
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2016-06-30	GLENT	MOVE ROLLBACK TAXES	\$0.00	\$8,104.42
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2016-09-30	GLENT	TREASURY DEPOSIT # 5221 (General Ledger Credit)	\$0.00	\$141.69
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2016-12-31	GLENT	TREASURY DEPOSIT # 5871 (General Ledger Credit)	\$0.00	\$239.91
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2017-03-31	GLENT	TREASURY DEPOSIT # 6499 (General Ledger Credit)	\$0.00	\$966.62
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2017-06-30	GLENT	TREASURY DEPOSIT # 7149 (General Ledger Credit)	\$0.00	\$399.87
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2017-09-30	GLENT	TREASURY DEPOSIT # 7705 (General Ledger Credit)	\$0.00	\$461.89
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2017-12-31	GLENT	TREASURY DEPOSIT # 8343 (General Ledger Credit)	\$0.00	\$703.36
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2017-12-31	GLENT	CORRECT PACKETS 16795 AND 16877	\$0.00	\$127,244.95

Chapter 484 of the Acts of 2002

AN ACT RELATIVE TO THE DISPOSITION OF CERTAIN TAXES COLLECTED BY THE TOWN OF CARVER.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Withdrawal penalty taxes and roll-back taxes collected by the town of Carver under chapters 61, 61A and 61B of the General Laws shall be deposited in the conservation fund of the town and used for the purchase of land.

Approved January 1, 2003.

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Commonwealth of Massachusetts home page

2019
CLERK
TO

2013

Account #	Account Description	Type	Effective Date	Entry Type	Entry Description	Debit	Credit
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2018-01-24	GLENT	RECLASS ROLLBACK TAXES	\$0.00	\$8,062.50
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2018-03-31	GLENT	TREASURY DEPOSIT # 9041 (General Ledger Credit)	\$0.00	\$823.23
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2018-06-28	GLENT	RECLASS ROLLBACK TAXES	\$0.00	\$1,784.75
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2018-06-30	GLENT	CORRECT ROLLBACK TAXES	\$0.00	\$43,746.40
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2018-06-30	GLENT	TREASURY DEPOSIT # 9740 (General Ledger Credit)	\$0.00	\$794.40
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2018-09-30	GLENT	TREASURY DEPOSIT # 10343 (General Ledger Credit)	\$0.00	\$926.67
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2018-12-31	GLENT	TREASURY DEPOSIT # 10996 (General Ledger Credit)	\$0.00	\$2,525.74
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2019-03-31	GLENT	TREASURY DEPOSIT # 11805 (General Ledger Credit)	\$0.00	\$339.52
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2019-06-30	GLENT	TREASURY DEPOSIT # 12501 (General Ledger Credit)	\$0.00	\$1,866.94
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2019-09-30	GLENT	RECLASS ROLLBACK TAXES	\$0.00	\$74,594.85
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2019-09-30	GLENT	TREASURY DEPOSIT # 13222 (General Ledger Credit)	\$0.00	\$1,969.59
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2019-10-31	GLENT	RECLASS NOVEMBER ROLLBACK TAXES	\$0.00	\$51,794.40
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2019-10-31	GLENT	RECLASS OCTOBER ROLLBACK TAXES	\$0.00	\$11,557.29
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2019-12-31	GLENT	RECLASS DECEMBER ROLLBACK TAXES	\$0.00	\$6,637.19
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2019-12-31	GLENT	TREASURY DEPOSIT # 13841 (General Ledger Credit)	\$0.00	\$1,419.26
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2020-01-31	GLENT	RECLASS JANUARY ROLLBACK TAXES	\$0.00	\$3,022.58
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	2020-02-29	GLENT	RECLASS FEBRUARY ROLLBACK TAXES	\$0.00	\$28,257.81
Account # - 82-3588-903 Subtotal:						\$0.00	\$480,359.38
Object - UNRESERVED FB - DESIGNATED - 3400 Subtotal:						\$0.00	\$480,359.38
Fund - OTHER TRUSTS - 82 Subtotal:						\$0.00	\$480,359.38
Total:						\$0.00	\$480,359.38

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CHAPTER 394 AN ACT AUTHORIZING THE TOWN OF CARVER TO DIVERT FUNDS FROM THE CONSERVATION FUND. (see Senate No. 2095) Approved by the Governor, December 16, 2010.

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Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same as follows:

Notwithstanding section 8C of chapter 40 of the General Laws, chapter 484 of the acts of 2002 or any other general or special law to the contrary, the town of Carver may divert from the conservation fund to the stabilization fund sums of money collected from rollback taxes from land formerly protected by chapters 61, 61A and 61B of the General Laws for a period of 5 years commencing on January 1, 2009.

Approved, December 16, 2010.

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Town of Carver

Trial Balance Report

Filters

Segment: Fund = 82
 Date from: 2014-07-01
 Sort Column 1: Fund Asc

Segment: SubFund = 903
 Date to: 2020-04-06
 Sort Column 2: Account # Asc

Account #	Account Description	Type	Beginning Balance	Debit	Credit	Ending Balance
Fund - OTHER TRUSTS - 82						
82-3588-903	DESIGNATED FOR LAND ACQUISITIO	Fund Equity	- \$135,676.87	\$0.00	\$480,359.38	- \$616,036.25
Fund - OTHER TRUSTS - 82 Subtotal:			- \$135,676.87	\$0.00	\$480,359.38	- \$616,036.25
Total:			- \$135,676.87	\$0.00	\$480,359.38	- \$616,036.25