

**TOWN OF BROOKFIELD**  
**SELECTMEN'S MINUTES**  
**TOWN HALL, SELECTMEN'S OFFICE**

**MINUTES OF June 29, 2010**  
**EXECUTIVE SESSION**

At about 6:35 pm, Mr. Heller called the Executive Session to order giving M.G.L Chapter 39, Section 23 B reason #2: "To consider the discipline or dismissal of, or to hear complaints or charges brought against a public officer, employee, staff member, or individual."

Tax Collector Lois Moores was present, having been notified by the Board more than 48 hours in advance of the session and having requested an executive session. Mr. Allen asked Mr. Heller to state the reasons why the Board of Selectmen had asked Mrs. Moores to meet with the Board.

Mr. Heller explained that each of the Selectmen had received complaints about Mrs. Moores' failure to notify taxpayers that they owed back taxes as required by law and that there had been instances in which Mrs. Moores had been rude to taxpayers.

Mr. O'Connell reviewed the auditors' observation that the Tax Collector had high delinquent tax receivables plus interest and demand fees for a period dating back to 2002, which put the Town at risk of losing its ability to collect those taxes, should the property change hands and also negatively affected the Town's free cash. The auditors recommended that the Town adopt a more aggressive tax collection policy. Mr. O'Connell further noted that Mrs. Moores had been unaware that municipal liens on properties for which back taxes were owed were good for only a five-year period and that she had been unaware that she was required by law to notify taxpayers of all back property taxes owed.

In response to a question from Mr. Allen asking whether the statements made by Mr. O'Connell were accurate, Mrs. Moores acknowledged that she had not put properties into tax title as allowed by law. She pointed out that she routinely sends a demand letter to delinquent taxpayers notifying them that they owed delinquent taxes for the fiscal year just past, but acknowledged that beyond that initial demand letter, she had not notified delinquent taxpayers of all taxes, interest and fees owed for prior years.

Mrs. Moores indicated that as a result of the auditors' management letter and Mr. O'Connell's assistance in developing a spreadsheet showing all taxes owed by delinquent taxpayers between 2002-2009, she had begun sending out letters notifying delinquent taxpayers of back taxes owed and had collected more than \$60,000 in back taxes, not including interest and fees.

In response to a question from Mr. Heller, Mrs. Moores said that about half of the delinquent taxpayers had received letters. Mr. O'Connell reported that he and Mrs. Moores had agreed that all delinquent taxpayers would have received letters by June 30, a deadline

that had been extended twice – first from April 30 and then May 30. Mrs. Moores said she had never agreed to those deadlines and that her only commitment was that all tax title work for which she was responsible would be completed by the end of December, 2010. Mr. O’Connell expressed his great concern that Mrs. Moores had not fulfilled the commitment she had made. Mr. Heller asked whether any of the delinquent taxpayers who got letters and had not paid had been put into tax title. Mrs. Moores said that she had not put anyone in tax title. Mr. Allen noted that going forward the Board needed to adopt unambiguous benchmarks against which to measure progress in collecting the back taxes.

Mrs. Moores said she had never received any performance reviews indicating Board dissatisfaction in her performance and indeed, that she had never received any performance reviews at all. Mr. Heller disputed this and mentioned at least two performance reviews in which Mrs. Moores had expressed dissatisfaction with negative comments on her performance review. Mr. Heller noted that one area of dissatisfaction had been Mrs. Moores’ ongoing conflicts with other co-workers, including Town Clerk Mrs. Lincoln. When Mrs. Moores disputed that there had been conflict, Mr. Heller reminded Mrs. Moores that on at least two occasions, he had had to separate them. Mr. O’Connell expressed his concern that Mrs. Moores appeared to have difficulty working with others, including Mrs. Frangiamore and Mr. Dunbar. He argued that teamwork would be required if Town officials were to succeed in addressing the backlog of tax delinquency.

Mrs. Moores expressed her feeling that she was being singled out for unfair treatment, that on May 26<sup>th</sup>, Mr. O’Connell had raised the issue of her health as a factor in her performance, and that she had learned at the Tax Collectors Conference that the Board had decided to combine the Tax Collector and Treasurer positions. Mr. O’Connell replied that Mrs. Moores had commented in his presence that her Doctor had been concerned that her blood pressure had gone “through the roof” and that his question had been whether the Board needed to take any action to address a work environment issue that may have contributed to her blood pressure issue. He categorically denied that he had ever suggested that her health was a factor in her ability to perform her job. He noted that he had made the motion in June 2009 to appoint Mrs. Moores only for one year to allow the Board to explore the possible benefit of appointing the same person to be tax collector and treasurer, so Mrs. Moores should not see this possibility as evidence of some plot against her.

Mr. Allen asked about Mrs. Moores’ comfort with the computers and software. She indicated that this was strength and that she had assisted the Department of Revenue in improving its software program so that it performed markedly better since 2006, but acknowledged that the software does not notify taxpayers of back taxes owed beyond the current year.

Mr. Allen asked Mrs. Moores what her long-term plan was – what length of appointment she sought. She replied that she had asked for a 3-year appointment and would hope to be reappointed to another term beyond that one. But if the Board was not prepared to make a 3-year appointment, she sought a one-year appointment with the understanding that if the Board did combine the Treasurer and Tax Collector positions, she would be appointed as an assistant.

Mr. O'Connell acknowledged Mrs. Moores' acceptance of responsibility for not pursuing the collection of back taxes and expressed his willingness not to reappoint her for a fixed term but rather to continue her as a holdover employee through the end of the calendar year to allow her to fulfill her commitment to complete tax title work with all taxpayers owing delinquent taxes for the period 2002-2009 and for the Board to analyze the relative benefits of having one person serve as Treasurer and Tax Collector. At that time the Board would revisit the question of Mrs. Moore's status.

At 7:50 PM, Mr. O'Connell moved to return to open session; Mr. Allen seconded; so voted with Mr. Allen voting Aye, Mr. Heller voting Aye and Mr. O'Connell voting Aye.

**ADJOURNMENT:**

At about 10:00 am, Mr. O'Connell moved to close Executive Session and to return to Open Session; Mr. Allen seconded; so voted with Mr. Allen voting aye; Mr. O'Connell voting aye and Mr. Heller voting aye.

Respectfully submitted,

Donna L. Neylon, Administrative Assistant

Date approved by Board: \_\_\_\_\_

Date Released: December 11, 2010