

**COMMONWEALTH OF MASSACHUSETTS
WILLIAM FRANCIS GALVIN
SECRETARY OF STATE**

Worcester SS.

To either of the Constables of the Town of Brookfield

Greetings:

In the name of the Commonwealth, you are hereby required to notify and warn the inhabitants of said town who are qualified to vote in Special State Elections to vote at the Brookfield Town Hall, Banquet Hall on **TUESDAY, THE TWENTY-THIRD DAY OF OCTOBER, 2001**, from 7:00A.M. to 8:00 P.M. for the following purpose:

To cast their votes in the Special State Election for the candidates of political parties for the following office:

**REPRESENTATIVE IN GENERAL COURT
5TH WORCESTER DISTRICT**

Hereof fail not and make return of this warrant with your doings thereon at the time and place of said voting. Given under our hands this tenth day of October 2001.

And you are directed to serve this Warrant, by posting up attested copies thereon at Brookfield Town Hall and US Post Office in said town, seven days at least before the time of the holding of said voting.

Joseph Murray
Ronald D. Jackson
Albert A. Loh

SELECTMEN OF BROOKFIELD

WORCESTER SS.

Brookfield

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Brookfield by posting up attested copies of the same October 2001. Seven days before the date of the voting, as within directed. Posted at Brookfield Town Hall 1145 and Brookfield Post Office at 1150.

Joseph F. Murray

A True Copy Attest: Joseph F. Murray, Constable of Brookfield

Linda M. Lincoln

A True Copy Attest: Linda M. Lincoln, Town Clerk

**SPECIAL STATE ELECTION OCTOBER 23, 2001
REPRESENTATIVE IN GENERAL COURT-FIFTH WORCESTER DISTRICT**

Anne M. Gobi	214*
Ryan J. Witkos	178
Total Votes Cast	392

RECOUNT

Anne M. Gobi defeated Ryan J. Witkos candidate for the Representative position by a 19-vote margin. The total vote is derived from the Fifth Worcester District, which consists of 10 towns. Mr. Witkos petitioned for a hand count recount in the district.

The Brookfield Board of Registrars scheduled the recount for November 13, 2001, at 7:00 P.M. in the Town Hall, Banquet Hall.

The Recount procedure started at 7:00 P.M. on the November 13th with a welcoming by Lois O'Leary Chairperson of the Board of Registrars. Mrs. O'Leary turned the proceedings over to the Town Clerk Linda Lincoln. Mrs. Lincoln explained the recount procedure to all that were in attendance. She then proceeded to explain an administrative error that occurred on the October 23rd Special Election. It seemed that on Election Day two absentee ballots were hand carried to her office, date stamped and recorded into the computer. These ballots were then put into the Town Clerks' vault for safe keeping; to be counted with the other returned absentee ballots. By an error these ballots were placed in a different drawer in the vault than the others. They were discovered the following day by the Town Clerk.

The Board of Registrars discussed this error. The registrars voted unanimously to accept the two ballots and to count them on a separate tally sheet. The votes were counted for Ryan J. Witkos, this in turn changed the results of the Special Election. The results are as follow:

Anne M. Gobi	214
Ryan J. Witkos	180
Total votes cast	394

A True Copy Attest: Linda M. Lincoln, Town Clerk

The Commonwealth of Massachusetts

Worcester, ss

To either of the Constables of the Town of Brookfield in the County of Worcester
Greeting.

In the Name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs to meet at the Town Hall, Banquet Hall in said Town on Thursday, the fifteenth day of November next at 7:00p.m. o'clock in the afternoon, then and there to act on the following:

The meeting opened with Selectman Ronald Dackson reading a status of the Towns' finances, which was requested at the May 11, 2001 Annual Town Meeting; the voters unanimously accepted this report.

Mary O'Connell made a motion that the Selectmen provide a report to the next Town Meeting, it is as follows:

I move that the Board of Selectmen provide a report to the next Town Meeting on the progress in resolving the Towns' financial records and that the Board of Selectmen work with the Advisory Committee and Special Accountant to produce a report that is understandable to all.

The motion was opened for discussion with the voters of the meeting and was amended to read as follows:

I move that the motion be amended to make the financial progress report be produced monthly.
The Town voted unanimously to accept and approve this motion.

Article 1.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Treasurer's Expense Account for Tax Title purposes or to take any action relative thereto.

The Town voted to pass over this article.

Article 2.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Tax Collector's Expense Account for Tax Title purposes or to take any action relative thereto.

The Town voted to pass over this article.

Article 3.) To see if the Town will vote to reduce the 2001 Annual Town Meeting appropriation to the Maturing Debt Interest Account by a sum of money and the Group Insurance Account by a sum of money and the Police Salary Account by a sum of money, and further to transfer a sum of money from the stabilization fund to the Maturing Debt Interest Account and to transfer a sum of money from the stabilization fund to the Group Insurance Account and to transfer a sum of money from the stabilization fund to the Police Salary Account or to take any action relative thereto.

The By-Laws of the Town states that you cannot rescind articles already voted on and approved at previous Town Meetings. The Town voted unanimously to suspend this By-Law.

The Town voted unanimously to reduce the 2001 Annual Town Meeting appropriation to the Maturing Debt Interest Account by \$103,152.37 and the Group Insurance Account by \$78,847.63 and further to transfer \$103,152.37 from the stabilization fund to the Maturing Debt Interest Account and to transfer \$78,847.63 from the stabilization fund to the Group Insurance Account.

Article 4.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the General Insurance Account to supplement the account or to take any action relative thereto.

The Town voted unanimously to transfer \$1500.00 from the Mass. Turnpike Tourism Grant Account to the General Insurance Account to supplement the account.

Article 5.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Town Accountant's Salary Account to supplement the account or to take any action relative thereto.

The Town voted to by a majority to defeat this article.

Article 6.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Accountant Professional Services Account to supplement the account or to take any action relative thereto.

The Town voted by a majority to defeat this article.

Article 7.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Town's share of life insurance to the Group Insurance Account to supplement the account or take any action relative thereto.

The Town voted unanimously to transfer \$600.00 from the Stabilization Account to the Town's share of life insurance to the Group Insurance Account to supplement the account.



Article 8.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Unemployment Account to supplement the account or to take any action relative thereto.

The Town voted unanimously to transfer \$17,000.00 from the Stabilization Account to the Unemployment Account to supplement the account.

Article 9.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Treasurer's Clerk's salary account to supplement the account or to take any action relative thereto.

The voted by a majority to defeat this Article.

Article 10.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the ADA Access Ramp Account to construct a ramp to the side entrance of the Banister Memorial Hall or take any action relative thereto.

The Town voted unanimously to transfer \$1,000 from the Stabilization Account to the ADA Access Ramp Account to construct a ramp to the side entrance of the Banister Memorial Hall.

Article 11.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Lewis Field Equipment Account to purchase an industrial type, heavy duty lawn mower or to take any action relative thereto.

The Town voted by a majority to transfer \$3800 from the Stabilization Account and \$2200 form the South Pond Salary Account to the Lewis Field Equipment Account to purchase an industrial type, heavy-duty lawn mower.
26 Yes 13 No

Article 12.) To see if the Town will vote to raise and appropriate borrow or transfer a sum of money to the Veterans' Agent's Expense Account to supplement the account or to take any action relative thereto.

The Town voted unanimously to transfer \$200 from the Stabilization Account to the Veterans' Agent's Expense Account to supplement the account.

Article 13.) To see if the Town will vote to transfer a sum of money from the FY2002 Dog Officer's Expense Account to the Unpaid Bills Account to pay the Aucoin Press invoice dated 6/26/2000 or to take any action relative thereto.

The Town voted unanimously to transfer \$89.00 from the FY2002 Dog Officer's Expense Account to the Unpaid Bills Account to pay the Aucoin Press invoice dated 6/26/2000.

And you are directed to serve this Warrant by posting up attested copies thereof at the Town, fourteen days at least before the time of holding of said meeting.

HEREOF, FAIL NOT, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting, as aforesaid. Given under our hands this First day of November in the year of our Lord, Two Thousand and One.

Ronald J. Dackson

Albert A. Little

SELECTMEN OF BROOKFIELD

A true copy. Attest: Ross B. Ackerman, **Constable of Brookfield** **Worcester,ss.**

Pursuant to the within Warrant, I have notified the inhabitants of the Town of Brookfield by posting up attested copies of same at the Brookfield Town Hall at 1:20 P.M. and US Post Office at 1:25 P.M. on November 1, 2001, fourteen days before the date of the meeting, as within directed.

Ross B. Ackerman, Constable of Brookfield

Fifty-four (54) residents were in attendance. The meeting adjourned at 9:05 P.M.

A true copy. Attest

Linda M Lincoln, Town Clerk

November 9, 2001

STATUS REPORT

To the Honorable Board of Selectmen and the Voters of the Town of Brookfield the following is an update on the work being done to research and resolve the Real Estate tax receivables, which are still open for the years 1984 through 2001.

STATUS OF OLD TAX TAKINGS DONE (1997 back)

1984 through 2000 I have found proof of 21 old tax title accounts.

Of the 21 accounts two (2) are in land court pending foreclosure

Nine (9) are in tax title pending transfer to land court

Two (2) are in tax title with bad titles

Four (4) were foreclosed

Two (2) were redeemed

One (1) was withdrawn

One (1) may have been withdrawn

NOV 13 2001

I have also noted seven (7) additional possible tax title accounts for which I have not found the needed records to confirm their status definitively so that tax records can be updated. That will be pursued at a later time.

ACTION TAKEN TO DATE ON UNPAID ACCOUNTS

Following three months of research and fact gathering, the first in a series of letters to Assessed owners whose back taxes were not paid started going out. The first letter was dated May 01, 2001. To date we have mailed notices to 101 assessed owners with taxes owed for various years (1984 through 2001). Of the 101 notices mailed

Sixty-five (65) accounts paid in full (\$ 158,065.81)

Nineteen (19) accounts were placed in tax title (\$119,675.22)

Two (2) accounts had been paid but were never posted to the books (\$366.97)

Fifteen (15) accounts are pending further action by us (\$29,153.75)

SET UP OF NEW TAX TITLES CREATED

The nineteen new tax title accounts were set up on the Treasurer's computer and tied out to the Collector's tax title turnover. The Town's software program (which we had updated for 2001) is being utilized to maintain these accounts. The old Tax title accounts have not been set up on the updated software yet. That will be done at a later time.

Of the nineteen new tax takings one (1) has paid in full

Two (2) are making payments

1984-1998 ONGOING RESEARCH

For the years 1984 through 1998 we now have a complete picture of which accounts are left to finalize. We have another 41 accounts with one or more tax years owed in various stages of research. The categories are:

- 1) TAXES LOST DUE TO STATUE OF LIMITATIONS HAVING RUN OUT
- 2) TAXES STILL OWED WHICH NEED LETTERS SENT
- 3) TAXES WHICH WERE IN TAX TITLE AT ONE TIME AND MAY HAVE BEEN REDEEMED, DISCLAIMED, OR FORECLOSED AND EXEMPTED BUT THE TAX RECORDS WERE NOT UPDATED
- 4) TAXES WHICH ARE NEW TAX TITLES WE DID
- 5) TAXES WHICH ARE OLD TAX TITLES STILL ACTIVE

1999 ONGOING RESEARCH

There are approximately another 207 open accounts in 1999 totaling roughly \$32,000.00 in taxes due excluding interest and fees. The computer reports and the manual ledgers do not agree regarding totals due and amounts posted. We must look at each account in depth and evaluate the correct status and update the necessary records. This is time consuming and there is only ONE computer terminal available to check these records.

The Tax Collector in her day-to-day duties needs that computer so we must squeeze in the use of the computer when available. In addition, we need access to the deed books and must schedule that when they are available to us. But the work is ongoing and we are making progress.

PENDING SUBDIVISION PROBLEM

Of the 207 1999 accounts, 86 accounts involve a subdivision and sell-off of property, which we cannot track due to a lack of needed assessing records. To rectify this problem and clear them from the tax rolls we will need to spend an estimated \$600.00 to have Jalbert Eng. create the needed tracking trail of these 86 accounts so that we can properly identify who owns them now and which old parcels make up the newly assessed parcels.

PENDING REASSESSMENTS 1995-2001

In addition to the above research and subdivision problems there was one (1) old tax title account, which proved to be incorrectly assessed for the years 1995 through 2001. That account was reassessed and became 117 accounts, which needed 117 bills and demands for payment created by hand and mailed out. That was done this past May. Sometime in September, it was apparently discovered that the reassessment was still inaccurate and that the Board of Assessor's would have to reassess and new bills and demands would have to go out for a second time.

The total of the bills pending is in excess of \$100,000. No decisive action has been taken on this issue to date as far as I know. The outcome of the final action taken will determine how much of the money is still collectible, and how much is lost.

LOST TAX MONEY

To date the Town has lost \$42,625.41 in tax revenue money, which cannot be collected or taken via legal action because the statute of limitations has run out. The statute had run out before I ever started researching the Town's books. I did take immediate legal action to secure other accounts which owed tax money and for which the statute of limitations was about to run out.

TIME ESTIMATES FOR WORK COMPLETION

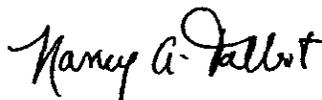
I estimate that it could take another 10-12 months to completely tie out the Real Estate tax books for the years 1984 through 1999. I have not looked at the records for the Personal Property, and Motor Vehicle tax books in any real depth. I would estimate that work could take 6-12 additional months. These estimates are based on the following factors holding true and are only my best guess at this point.

- 1) Complete cooperation of all boards and departments
- 2) The time dedicated to the work and the experience level of the personnel working on the project remaining consistent
- 3) No new "problems" of large proportion comes to light
- 4) Enough credible data is found to properly re-create the old tax title files and update the figures so that accurate balances can be created
- 5) The needed funds are available to do new tax takings

IN CONCLUSION

This has not been an easy task by any means. There are many extenuating circumstances, which make this project stressful and difficult. At the same time, there is much satisfaction gained in having resolved difficult problems left unresolved and in helping to build the groundwork for a more positive and prosperous future for the Town of Brookfield.

Respectfully Submitted,



Nancy A. Talbot
Temporary Accounting Consultant