TOWN OF WINDSOR
FINANCE COMMITTEE
MARCH 10, 2025
SPECIAL HYBRID MEETING

APPROVED MINUTES

1. CALL TO ORDER

Councilor Ojala Naeem called the meeting to order at 6:30 p.m. with Councilor Ronald Eleveld being present.

Staff Present: Peter Souza, Town Manager; Jim Bourke, Finance Director; Linda Collins, Assistant Finance Director; Scott Colby, Assistant Town Manager, Randy Graff, Treasurer

2. PUBLIC COMMENT - None

3. DISCUSSION OF DRAFT ORDINANCE ON FIRST RESPONDER LINE OF DUTY DEATH TAX ABATEMENT

Scott Colby, Assistant Town Manager, stated the purpose of this agenda item summary is to allow the Committee to continue discussions of potentially advancing a proposed ordinance to the Town Council for consideration.

CGS Sec. 12-81x enables the legislative body of a municipality to establish, by local ordinance, a program to abate all or a portion of the property taxes due with respect to real estate that is owned by the surviving spouse of a police officer, firefighter or emergency medical technician who has died during the course of the performance of such officer's, firefighter's or technician's duties, so long as it is also occupied as their principal residence.

The statute provides no further guidelines regarding the amount of the abatement. The Town Council could decide to establish an abatement program for a flat dollar tax benefit, or for a fixed percentage tax benefit. Several towns have adopted this local option including Southington, Berlin, and Groton along with a few others (see attached).

Staff has researched eight municipalities in Connecticut who have adopted this local option and developed a preliminary draft ordinance for review and discussion. Below are some highlights of the draft ordinance that is attached.

- Exemption provides an abatement of 100% of municipal real residential property taxes.
- Remains in effect so long as the surviving spouse occupies the residence as their primary residence.
- Exemption continues if the surviving spouse remarries.
- If the spouse subsequently purchases another residence in the town, and all qualifying criteria remain, then the tax abatement shall apply to the new residence.

- If the property is a multiple family or multiple use dwelling, such relief be prorated to reflect the fractional portion of such property occupied by the qualifying spouse.
- Establishes an annual application process for the abatement.

Some key elements in other community's adopted ordinance that vary from municipality to municipality include the following.

Abatement term
The abatement term was fairly split between offering either a 50% or 100% lifetime abatement. One municipality had the term set for a specific length of time. While another municipality bases a lifetime abatement off of years of service.

Remarrying
The item that allows for the surviving spouse to remarry and continue to receive the abatement was another item for discussion. From the research gathered, four municipalities state that the abatement ceases on remarriage while the remaining four have no mention of such a clause within their ordinance.

Dependents
Another item the Finance Committee was looking for more information on was whether municipalities had the abatement subject to when a dependent turned 21 years of age. From the research gathered no municipality has this item within their ordinance.

Establishing a new residence
Another item within the ordinance that was discussed was allowing for the surviving spouse to purchase a different primary residence in the town and continue to receive the abatement. Based on the research that was gathered, five municipalities do allow the abatement to be portable to a new primary residence. The remaining three municipalities do not mention this within their ordinance.

Councilor Naeem would like to bring this forward to the full council. Councilor Eleveld agrees with the exception of simplifying section (c) of the draft ordinance.

4. DISCUSSION OF MOTOR VEHICLE VALUATION – LOCAL OPTION

MOVED by Councilor Eleveld, seconded by Councilor Naeem to recommend that the Town Council adopt the local option as allowed under HB7067, Section 7 with a 90% depreciation schedule.

Jim Bourke, Finance Director, stated that new legislation effective in 2024 by the Connecticut General Assembly requires assessors to value vehicles using the manufacturer's suggested retail price (MSRP) and a depreciation schedule, rather than using a publication such as the J.D. Power pricing guide. Under this new methodology, a new vehicle is appraised at 85% of MSRP, and then depreciates down in 5% increments until a floor of 15% of original MSRP, or an assessment of not less than $500, is reached.

New legislation effective in 2024 by the Connecticut General Assembly requires assessors to value vehicles using the manufacturer's suggested retail price (MSRP) and a depreciation schedule, rather than using a publication such as the J.D. Power pricing guide. Under this new methodology, a new vehicle is appraised at 85% of MSRP, and then depreciates down in 5% increments until a floor of 15% of original MSRP, or an assessment of not less than $500, is reached.

The October 1, 2024 motor vehicle grand list decreased $29.1M in assessed value, primarily as a result of the State-mandated change to the MSRP valuation methodology and 85% depreciation schedule. If the 90% depreciation schedule were to be adopted, approximately $28M in assessed value would be added back onto the motor vehicle portion of the 2024 grand list.

Councilor Naeem asked if this requires a public hearing to which Town Manager Souza stated that it does not.

Conversation ensued regarding antique plates and classic plates.

5. REVIEW MEMORANDUM FROM BOARD OF EDUCATION RELATIVE TO PUBLIC ACT 13-60

Town Manager, Peter Souza, stated the Public Act allows a town's appropriating authority (Town Council) to make spending recommendations and suggestions to the school board regarding consolidation of non-educational services by no later than 10 days after the school board submits its annual itemized estimate. The school board may accept or reject the suggestions.

The town's general government departments and school department have a long history of collaborating both formally and informally. For example, the town's public works department for several decades has been responsible for grounds maintenance and snow removal at school facilities. We have a combined risk management function staffed by one person. Through this formal arrangement, we combine administrative functions related to property and causality liability insurance, worker's compensation and safety training. We also work together on utility procurement as well as pursuing installation of renewable energy equipment at school facilities.

Working in partnership with the Public Building Commission, our respective facilities management staff (1 town and 1 BOE) coordinate the planning, designing, and implementation of major building projects at the various school facilities. The town's defined benefit pension plan includes non-certified BOE staff and is managed by a committee comprised of representatives from both entities. We have also worked closely with the school administration in years past to transition both entities to self-insured health and prescription drug programs.

Councilors agreed with sending this on to the full Town Council.

6. REVIEW OF COMMUNITY SERVICE CONTRIBUTIONS AND GRANT FUNDING POLICY

Town Manager Souza stated the current funding policy outlines eligibility criteria and factors for evaluating applications from non-profit organizations. To be eligible, organizations must be IRSincorporated, have governing documents, and must have a regular audit or financial review conducted by a CPA if requesting $15,000 or more. The proposed program or service must target the town's population, and both new and enhanced programs are considered, excluding those already funded by the town.

Proposals are reviewed on several factors such as based on demonstrated need, partnerships, realism, and evaluation criteria. Funding requests must be submitted by December 31st for the following fiscal year, and decisions are made during the Town's budget process.

Discussion ensued regarding the threshold that would be required for requests to require an audit or a financial review.

Councilor Naeem said that she would like to see three to five questions to inquire about the recent year's accomplishments.

Town Manager Souza stated that staff can develop that, put together a synopsis of the FY 26 requests.

7. STAFF REPORTS

Town Manager provided an update on the budget process calendar dates.

Finance Director Bourke and Assistant Finance Director Collins stated that the Town has received the Distinguished Budget Award for the FY 2024 Adopted Budget.

8. APPROVAL OF MINUTES

MOVED by Councilor Eleveld, seconded by Councilor Naeem, to approve the unapproved minutes of the January 27, 2025 meeting as presented.

Motion Passed 2-0-0

9. ADJOURNMENT

MOVED by Councilor Eleveld, seconded by Councilor Naeem, to adjourn the meeting at 7:19 p.m.

Motion Passed 2-0-0

Respectfully submitted by,

Scott Colby
Recording Secretary