1. BET Special Meeting Agenda
   Documents:
   
   BET_SPECIAL_MEETING_AGENDA_02-26-19.PDF

2. SUB TO APP BET Special Meeting Minutes
   Documents:
   
   SUB_TO_APP_BET_SPECIAL_MEETING_MINUTES_02-26-19.PDF

3. APPROVED BET Special Meeting Minutes
   Documents:
   
   APPROVED_BET_SPECIAL_MEETING_MINUTES_02-26-19.PDF
TOWN OF GREENWICH
SPECIAL MEETING OF THE

BOARD OF ESTIMATE AND TAXATION
Tuesday, February 26, 2019
Town Hall Meeting Room
4:30 P.M.

AGENDA

1. Senior Property Tax Relief Ordinance

2. Adjournment

Jill K. Oberlander, Chair
MINUTES of the Special Meeting of the Board of Estimate and Taxation held on Tuesday, February 26, 2019, in the Town Hall Meeting Room, Greenwich, CT.

Jill Oberlander, BET Chair, called the meeting to order at 4:38 P.M., after which the members pledged allegiance to the flag.

Board members in attendance:

  Jill K. Oberlander, Chair  
  Jeffrey S. Ramer, Vice Chairman  
  Elizabeth K. Krumeich, Clerk  
  William Drake  
  Andreas Duus III  
  Karen Fassuliotis  
  Debra Hess  
  Michael S. Mason  
  Leslie Moriarty  
  Leslie L. Tarkington  
  Anthony Turner  
  David Weisbrod

Staff:  
  Lori Contadino, Director, Commission on Aging;  
  Lauren Elliott, Assessor;  
  J. Wayne Fox, Town Attorney;  
  Roland Gieger, Budget Director, Finance Department;  
  Peter Mynarski, Comptroller;  
  Howard Richman, Tax Collector

Other:  
  Francis J. (“Kip”) Burgweger, Commission on Aging, Member;  
  Patricia Burns, Commission on Aging, Chair;  
  Anne Marie Hynes, Commission on Aging, Member

The Chair welcomed BET Members and attendees to the Special Meeting of the BET.

Ms. Oberlander asked the Chair of the Law Committee to move the item on the Special Meeting Agenda.

Upon a motion made by Ms. Krumeich, seconded by Ms. Fassuliotis, the Board took up the motion to approve the Senior and Disabled Tax Credit Ordinance, as amended.

Ms. Krumeich reported that the Law Committee, at the request of the BET during its prior Regular Meeting held on February 19, 2019, had addressed several open issues and was now presenting a revised Senior and Disabled Tax Credit Ordinance reflecting changes to the document with the following proposed amendments: (i) clarifying the definition of “qualifying total annual income”; (ii) correcting dates throughout the Ordinance to reflect the actual process undertaken by the Assessor to determine the tax credits for eligible residents; (iii) inserting “age” in appropriate places so the clause would read “age or disability”; (iv) changing the residency requirement back to 1 year; and (v) renumbering the Ordinance throughout to reflect other Town ordinances. The
Ms. Krumeich then explained that the BET Budget Committee had changed the residency requirement from 1 year to 5 years, and the Commission on Aging requested that the BET return the residency requirement to 1 year. In support of this request, Ms. Contadino explained to the BET that the Commission was pursuing the designation of being an “Age Friendly” community which is a five-year process under a national program. The members of the Commission felt a 1-year residency requirement would support this initiative, noting that other programs in Town had no time restrictions for residency for seniors, including, for example, Senior Center membership, share-the-fare taxi program, and beach card eligibility. Town Attorney Fox then expanded on comments that Attorney Eugene McLaughlin had made during a previous Law Committee meeting when Attorney McLaughlin stated that a 5-year residency requirement, when the Connecticut General Statute Section 12-129n required only a 1-year residency requirement, could be challenged as being unconstitutional because it might be found to restrict a resident’s fundamental right to travel and did not pass the test of “strict judicial scrutiny” (see Bruno v. Civil Service Commission of the City of Bridgeport, 1984). Town Attorney Fox further stated that a 5-year residency requirement could arguably be found to be a violation of the equal protection clause. He opined that a 1-year residency restriction would be the least drastic version to achieve the goal of the Ordinance and would meet the “strict judicial scrutiny” finding of the Court in the Bruno case.

The Assessor commented that the Assessor must go through a process to calculate the amount of the tax credit for each eligible resident. The Assessor requested that the expiration date be revised to October 31, 2024, unless the Ordinance was extended prior to December 31, 2023, so that the Ordinance would not be renewed during the timeframe that the budget for the next fiscal year was being discussed. The Assessor was then asked if she could work with a change of such expiration date to June 30, 2024, unless the Ordinance was extended prior to December 31, 2023, to which the Assessor agreed.

Upon a motion by Ms. Tarkington, seconded by Mr. Ramer, the BET voted 12-0-0 to approve the replacement of the reference to the Consumer Price Index for the adjustment of qualifying total annual income to read as follows: “Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) New York-Newark-Jersey City, NY-NJ-PA.” Motion carried.

Upon a motion by Mr. Ramer, seconded by Ms. Tarkington, the BET voted 12-0-0 to amend the expiration date of the Ordinance to June 30, 2024, unless the Ordinance was extended prior to December 31, 2023. Motion carried.

Upon a motion by Ms. Krumeich, seconded by Mr. Ramer, the BET voted 12-0-0 to amend the date of the computation of the amount of property tax credit for the fiscal year commencing July 1, 2020. Motion carried.

Upon a motion by Ms. Krumeich, seconded by Ms. Fassuliotis, the BET voted 12-0-0 to accept the Senior and Disabled Tax Credit Ordinance as amended (extending and amending Greenwich Municipal Code, Chapter 12 Taxation, Article 1 Property Tax Exemption Section 12-6.1 Property Tax Relief for Seniors and Totally Disabled) and refer it back to the Board of Selectmen for approval prior to submitting the Ordinance to the
Representative Town Meeting (RTM) as a proposed RTM Resolution for approval.

Adjournment

Upon a motion by Mr. Duus, seconded by Ms. Fassuliotis, the Board voted 12-0-0 to adjourn the meeting at 5:09 P.M. Motion carried.

The next Regular Meeting of the Board of Estimate and Taxation is on Monday, March 25, 2019.

Respectfully submitted,

___________________________
Catherine Sidor, Recording Secretary

______________________________
Elizabeth K. Krumeich, Clerk of the Board

______________________________
Jill K. Oberlander, Chair
MINUTES of the Special Meeting of the Board of Estimate and Taxation held on Tuesday, February 26, 2019, in the Town Hall Meeting Room, Greenwich, CT.

Jill Oberlander, BET Chair, called the meeting to order at 4:38 P.M., after which the members pledged allegiance to the flag.

Board members in attendance:

Jill K. Oberlander, Chair
Jeffrey S. Ramer, Vice Chairman
Elizabeth K. Krumeich, Clerk
William Drake
Andreas Duus III
Karen Fassuliotis
Debra Hess
Michael S. Mason
Leslie Moriarty
Leslie L. Tarkington
Anthony Turner
David Weisbrod

Staff: Lori Contadino, Director, Commission on Aging; Lauren Elliott, Assessor; J. Wayne Fox, Town Attorney; Roland Gieger, Budget Director, Finance Department; Peter Mynarski, Comptroller; Howard Richman, Tax Collector

Other: Francis J. ("Kip") Burgweger, Commission on Aging, Member; Patricia Burns, Commission on Aging, Chair; Anne Marie Hynes, Commission on Aging, Member

The Chair welcomed BET Members and attendees to the Special Meeting of the BET.

Ms. Oberlander asked the Chair of the Law Committee to move the item on the Special Meeting Agenda.

Upon a motion made by Ms. Krumeich, seconded by Ms. Fassuliotis, the Board took up the motion to approve the Senior and Disabled Tax Credit Ordinance, as amended.

Ms. Krumeich reported that the Law Committee, at the request of the BET during its prior Regular Meeting held on February 19, 2019, had addressed several open issues and was now presenting a revised Senior and Disabled Tax Credit Ordinance reflecting changes to the document with the following proposed amendments: (i) clarifying the definition of "qualifying total annual income"; (ii) correcting dates throughout the Ordinance to reflect the actual process undertaken by the Assessor to determine the tax credits for eligible residents; (iii) inserting "age" in appropriate places so the clause would read "age or disability"; (iv) changing the residency requirement back to 1 year; and (v) renumbering the Ordinance throughout to reflect other Town ordinances. The
Law Committee voted 2-0-0 to approve the Ordinance as amended.

Ms. Krumeich then explained that the BET Budget Committee had changed the residency requirement from 1 year to 5 years, and the Commission on Aging requested that the BET return the residency requirement to 1 year. In support of this request, Ms. Contadino explained to the BET that the Commission was pursuing the designation of being an "Age Friendly" community which is a five-year process under a national program. The members of the Commission felt a 1-year residency requirement would support this initiative, noting that other programs in Town had no time restrictions for residency for seniors, including, for example, Senior Center membership, share-the-fare taxi program, and beach card eligibility. Town Attorney Fox then expanded on comments that Attorney Eugene McLaughlin had made during a previous Law Committee meeting when Attorney McLaughlin stated that a 5-year residency requirement, when the Connecticut General Statute Section 12-129n required only a 1-year residency requirement, could be challenged as being unconstitutional because it might be found to restrict a resident's fundamental right to travel and did not pass the test of "strict judicial scrutiny" (see Bruno v. Civil Service Commission of the City of Bridgeport, 1984). Town Attorney Fox further stated that a 5-year residency requirement could arguably be found to be a violation of the equal protection clause. He opined that a 1-year residency restriction would be the least drastic version to achieve the goal of the Ordinance and would meet the "strict judicial scrutiny" finding of the Court in the Bruno case.

The Assessor commented that the Assessor must go through a process to calculate the amount of the tax credit for each eligible resident. The Assessor requested that the expiration date be revised to October 31, 2024, unless the Ordinance was extended prior to December 31, 2023, so that the Ordinance would not be renewed during the timeframe that the budget for the next fiscal year was being discussed. The Assessor was then asked if she could work with a change of such expiration date to June 30, 2024, unless the Ordinance was extended prior to December 31, 2023, to which the Assessor agreed.

Upon a motion by Ms. Tarkington, seconded by Mr. Ramer, the BET voted 12-0-0 to approve the replacement of the reference to the Consumer Price Index for the adjustment of qualifying total annual income to read as follows: "Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) New York-Newark-Jersey City, NY-NJ-PA." Motion carried.

Upon a motion by Mr. Ramer, seconded by Ms. Tarkington, the BET voted 12-0-0 to amend the expiration date of the Ordinance to June 30, 2024, unless the Ordinance was extended prior to December 31, 2023. Motion carried.

Upon a motion by Ms. Krumeich, seconded by Mr. Ramer, the BET voted 12-0-0 to amend the date of the computation of the amount of property tax credit for the fiscal year commencing July 1, 2020. Motion carried.

Upon a motion by Ms. Krumeich, seconded by Ms. Fassuliotis, the BET voted 12-0-0 to accept the Senior and Disabled Tax Credit Ordinance as amended (extending and amending Greenwich Municipal Code, Chapter 12 Taxation, Article 1 Property Tax Exemption Section 12-6.1 Property Tax Relief for Seniors and Totally Disabled) and refer it back to the Board of Selectmen for approval prior to submitting the Ordinance to the
Representative Town Meeting (RTM) as a proposed RTM Resolution for approval.

**Adjournment**

Upon a motion by Mr. Duus, seconded by Ms. Fassuliotis, the Board voted 12-0-0 to adjourn the meeting at 5:09 P.M. Motion carried.

The next Regular Meeting of the Board of Estimate and Taxation is on Monday, March 25, 2019.

Respectfully submitted,

Catherine Sidor, Recording Secretary

Elizabeth K. Krumreich, Clerk of the Board

Jill K. Oberlander, Chair