

**TOWN OF GREENWICH
BOARD OF ESTIMATE AND TAXATION
LAW COMMITTEE SPECIAL MEETING
MINUTES**

Thursday, February 21, 2019
Special Meeting
Law Department Small Conference Room

Committee: Elizabeth K. Krumeich, Chair; Karen Fassuliotis

Law: J. Wayne Fox, Town Attorney

Staff: Lauren Elliott, Town Assessor

Other: Lori Contadino, Director, Commission on Aging; Frances J. "Kip" Burgweger, Commission member, Patricia Burns, Commission Chair

The Chair called the meeting to order at 9:00 AM.

1. Senior and Disabled Tax Relief Ordinance

Ms. Fassuliotis presented 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 Town Assessor to determine the tax credits for eligible residents; (iii) inserting "age" in appropriate places so the clause would read "age or disability"; and (iv) renumbering the Ordinance throughout to reflect other Town ordinances.

Representatives of the Commission on Aging noted that the BET Budget Committee had changed the residency requirement from 1 year to 5 years, and requested that the Committee return the residency requirement to 1 year. In support of their request, Ms. Contadino explained that the Commission was pursuing the designation of being an "Age Friendly" community which is a five-year process under a national program. They felt a 1-year residency requirement would support this initiative, noting that other programs in the 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 expanded on comments by Attorney McLaughlin expressed at a prior meeting where he stated that a 5-year residency requirement, when the State Statute only required 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). He further stated that a 5-year residency requirement could arguably be found to be a violation of the equal protection clause. Town Attorney Fox opined that a 1-year residency restriction would be the least drastic version to achieve the goal of an Ordinance and would meet the "strict judicial scrutiny" finding of the court in the *Bruno* case.

Those attending the meeting discussed the expiration date given the process the Town Assessor must go through to calculate the amount of the tax credit for each eligible resident. The Town Assessor requested that the expiration date be revised to October 31, 2024, so that the ordinance

would not be renewed during the timeframe that the budget for the next fiscal year was being discussed.

Upon a motion made by Ms. Fassuliotis, seconded by Ms. Krumeich, the Committee voted 2-0-0 to approve the Senior and Disabled Tax Credit Ordinance, as amended to reduce the residency requirement to 1-year and revise the dates in the expiration section, and to recommend approval of the Ordinance to the full BET at its Special Meeting scheduled to be held on February 26, 2019. Motion carried.

2. Adjournment

Upon a motion by Ms. Fassuliotis, seconded by Ms. Krumeich, the Committee voted unanimously to adjourn the meeting at 10:12 AM. Motion carried.

The next Regular Meeting of the Law Committee will be held on Monday, March 18, 2019, at 3:00 PM in the Law Department Conference Room.

Respectfully submitted,



Karen, Fassuliotis, Recording Secretary



Elizabeth K. Krumeich, Chair