



Pursuant to the foregoing notice the Annual Representative Town Meeting of the Town of Greenwich was held in the Moderator's Hall of Central Middle School on Monday March 10, 2014 at 8:00 P.M. (E.D.T.)

The meeting was called to order by the Moderator Thomas J. Byrne.

The members pledged allegiance to the flag.

The Town Clerk swore in members who were absent at the January meeting and new members Susan Chorney in District 3 and Jayson Podber in District 9.

Attendance cards were presented showing 189 present, 30 absent and 11 vacancies. The following members were absent in District 1- Norman Collins; J. Suzanne Geiss-Robbins; District 3 – Kathy Derene; District 4- Steven J. Bozzuto, Maria M Popp, Samarpana Tamm, John J. Thompson; District 5- Edward T. Broadhurst, III, John W. deCsepel, Timothy D. Oberweger; District 6- Arline Lomazzo; District 7- Ellen Brennan-Galvin, Karen Dewahl, Kathleen Francis, Dean C Gamanos, Mary A Jacobson, Luke Szymczak; District 8- Joshua Brown, Mary H. Bruce; District 9 – Eric Lindberg, Ilona Pasternak, Jayson Podber, David Scott Rabin; District 10- Hans Isbrandtsen, John Mastracchio, Roger S Shedlin; District 11- Michael Spilo, Michael G Wacek, Jerome T. Walsh; District 12- Barbara G Hindman.

The Moderator announced that as all members had received a copy of the minutes of the January 27, 2014 meeting, the reading of the minutes would be omitted. He asked if there were any corrections or comments. He noted a correction in the attendance – John R. Eddy be added to the membership list in District 8. Francis J. (Kip) Burgweger, Jr., Member of District 8 made a motion, to change language of the Warner motion to read – M. Michael Warner, Chairman of Finance Committee, made a motion to refer Item No. 6 to a Retirement Board sub-committee of the Finance Committee, which shall be chaired by Carl R. Perelli-Minetti. The minutes, as amended, were adopted by unanimous consent.

Pursuant to the RTM rules, the Moderator designated that the following items be placed on the consent calendar – 6, 7, 8, 11, 13, 14, 23 & 24.

The items on the consent calendar are as follows:

**6. RESOLVED, that the following named person, nominated by the Board of Selectmen, be reappointed an alternate member of the Planning and Zoning Commission for a term expiring 3/31/17.**

**NANCY RAMER**

**7. RESOLVED, that the following named person, nominated by the Board of Selectmen, be reappointed an alternate member of the Planning and Zoning Commission for a term expiring 3/31/17.**

**H. ANDREW FOX**

**8. RESOLVED**, that the following named person, nominated by the Board of Selectmen, be reappointed a member of the Planning and Zoning Commission for a term expiring 3/31/17.

**PETER LEVY**

**11. RESOLVED**, that the following named person, nominated by the Board of Selectmen, be reappointed a member of the Planning and Zoning Board of Appeals for a term expiring 3/31/18.

**ARTHUR M. DELMHORST**

**13. RESOLVED**, that the following named person, nominated by the Board of Selectmen, be reappointed a member of the Planning and Zoning Board of Appeals for a term expiring 3/31/18.

**LAWRENCE E. LARSON**

**14. RESOLVED**, that the following named person, nominated by the Board of Selectmen, be reappointed an alternate member of the Planning and Zoning Board of Appeals for a term expiring 3/31/18.

**KENNETH C. ROGOZINSKI**

**23. RESOLVED**, that the following named person, nominated by the Appointments Committee, be appointed Member of the Flood and Erosion Control Board (FECB) for the term expiring 12/31/17

**PETER J. FINKBEINER**

**24. RESOLVED**, that the following named person, nominated by the Appointments Committee, be appointed an Alternate Member of the Flood and Erosion Control Board (FECB) for the term expiring 03/31/17.

**MARK WELLER**

The vote was now on the consent calendar.

In Favor	-	169
Against	-	1

Abstentions - 1

Items Carried

The Moderator suggested a motion, which was moved and seconded, to suspend the rules and place items 1, 16 & 19 on the combined items calendar and consider separately items 2, 3, 4, 5, 9, 10, 12, 15, 17, 18, 20, 21, 22 & 25.

Motion Carried

The Moderator announced that the combined items calendar Item No.1 was now before the meeting.

The Moderator offered that Item No. 1 which was postponed from the January 2014 meeting.

**1. RESOLVED, that the following named person, nominated by the Board of Selectmen, be appointed a member of the Harbor Management Commission for a term expiring 3/31/16.**

**LILE R. GIBBONS**

The Moderator announced that Item No. 16 of the call was now before the meeting.

Candace V. Garthwaite, Chairman of Appointments Committee, offered the following resolution regarding Item No. 16.

**16. RESOLVED, that the following named person, nominated by the Appointments Committee, be appointed Member of the Labor Contracts Committee for the term expiring 12/31/15.**

**M. MICHAEL WARNER**

The Moderator announced that Item No. 19 of the call was now before the meeting.

Candace V. Garthwaite, Chairman of Appointments Committee, offered the following resolution regarding Item No. 19.

**19. RESOLVED, that the following named person, nominated by the Appointments Committee, be appointed Alternate member of the Labor Contracts Committee for the term expiring 12/31/15.**

**LUCIA D. JANSEN**

The vote was now on the combined items calendar.

In Favor - 175  
Against - 7  
Abstentions - 0

Items Carried

The Moderator announced that Item No. 2 on the call was now before the meeting.

The Moderator offered that Item No. 2 which was postponed from the January 2014 meeting.

**2. RESOLVED, that the following named person, nominated by the Board of Selectmen, be appointed an alternate member of the Harbor Management Commission for a term expiring 3/31/17.**

**BERNARD ARMSTRONG**

Candace V. Garthwaite, Chairman of Appointments Committee, made a motion to postpone Item No. 2 to the June 9, 2014 meeting, which was duly moved and seconded.

Upon a voice vote, motion carried

The Moderator announced that Item No. 3 on the call was now before the meeting.

The Moderator offered that Item No. 3 which was postponed from the January 2014 meeting.

**3. RESOLVED, that the following named person, nominated by the Board of Selectmen, be appointed an alternate member of the Harbor Management Commission for a term expiring 3/31/16.**

**GARY SILBERBERG**

The vote was now on Item No. 3:

In Favor - 173  
Against - 5  
Abstentions - 1

Item Carried

The Moderator announced that Item No. 4 on the call was now before the meeting. Mark Pruner, Vice Chairman of Education Committee, offered the following resolution, which was duly moved and seconded regarding Item No. 4.

**4. RESOLVED, that the Town of Greenwich/Board of Education accept a grant for \$90,246 from Connecticut State Department of Education to assist the Board of Education in administering the Smarter Balanced assessment system. Said amount be and hereby appropriated to the following account: E0414 -50530.**

Michael Warner, Chairman of Finance Committee, made a motion to postpone Item No. 4 to the June 9, 2014 meeting, which was duly moved and seconded.

Upon a voice vote, motion failed

The vote was now on Item No. 4:

In Favor	-	172
Against	-	7
Abstentions	-	0

Item Carried

The Moderator announced that Item No. 5 on the call was now before the meeting.

Peter J. Tesei, First Selectman, offered the following resolution, which was duly moved and seconded regarding Item No. 5.

**5. RESOLVED, that the Representative Town Meeting hereby approves the renewal of the amended lease with the Greenwich Arts Council, Inc. for the Old Town Hall located at 299 Greenwich Avenue for a term of ten (10) years, from April 15, 2014 to April 14, 2024.**

Douglas J. Wells, Chairman of Legislative & Rules Committee, made the following motion to amend the lease on behalf of the Committee:

On page 4, in subparagraph (ii) after the word “origin” insert the word “religion”.

On page 14 of the lease, delete the last sentence in its entirety and insert “This Lease shall not be assigned.”

In the entire lease where the phrase “Renewal Lease”, the word “Renewal” be deleted.

In the resolution, delete the phrase “renewal of the amended”

The Legislative & Rules Motion to Amend was adopted upon unanimous consent

Michael Warner, Chairman of Finance Committee, made a motion on behalf of the Committee to delete Section 14 “Lease Renewal” from the lease.

The vote was now on the Finance Committee’s Motion:

In Favor - 142  
Against - 35  
Abstentions - 0

Motion Carried

Margaret B. G. Freiberg, Member of District 7, made a motion to delete Section 10 “Subletting and Assignment” with the following, which was duly moved and seconded:

The COUNCIL shall not sublet the demised Premises, or any portion thereof, nor shall the Lease be assigned. If the Premises shall be deserted or vacated, the First Selectman may declare the Lease in default, and the Lease shall expire and terminate.

The vote was now on the Freiberg’s Motion:

In Favor - 48  
Against - 131  
Abstentions - 2

Motion Failed

The vote was now on Item No. 5 as amended:

In Favor - 167  
Against - 13  
Abstentions - 1

Item Carried

The Moderator announced that Item No. 9 on the call was before the meeting.

David N. Theis, Selectman, offered the following resolution, which was duly moved and seconded regarding Item No. 9.

**9. RESOLVED, that the following named person, nominated by the Board of Selectmen, be reappointed a member of the Planning and Zoning Commission for a term expiring 3/31/17.**

**FREDERIC H. BROOKS**

Kimberly M. Blank, a member of District 7, made a motion to limit debate to three (3) minutes per speaker for the remainder of the meeting, which was duly moved and seconded.

Upon a voice vote, motion carried

The vote was now on Item No. 9 as amended:

In Favor	-	108
Against	-	53
Abstentions	-	14

Item Carried

The Moderator suggested a motion, which was moved and seconded, to suspend the rules to combine items 10, 12, 17, 18, 20, 21 & 22 for voting purposes.

Motion Carried

The Moderator announced that Item No. 10 on the call was now before the meeting.

Drew Marzullo, Selectman, offered the following resolution, which was duly moved and seconded regarding Item No. 10.

**10. RESOLVED, that the following named person, nominated by the Board of Selectmen, be reappointed a member of the Nathaniel Witherell Board of Directors for a term expiring 3/31/17.**

**CHRISTOPHER ANN THURLOW**

The Moderator announced that Item No. 12 on the call was now before the meeting.

Drew Marzullo, Selectman, offered the following resolution, which was duly moved and seconded regarding Item No. 12.

**12. RESOLVED, that the following named person, nominated by the Board of Selectmen, be reappointed a member of the Planning and Zoning Board of Appeals for a term expiring 3/31/18.**

**DAVID WEISBROD**

The Moderator announced that Item No. 17 on the call was now before the meeting.

Candace V. Garthwaite, Chairman of Appointments Committee, offered the following resolution regarding Item No. 17.

**17. RESOLVED, that the following named person, nominated by the Appointments Committee, be appointed Member of the Labor Contracts Committee for the term expiring 12/31/15.**

**DAVID W. DETJEN**

The Moderator announced that Item No. 18 on the call was now before the meeting.

Candace V. Garthwaite, Chairman of Appointments Committee, offered the following resolution regarding Item No. 18.

**18. RESOLVED, that the following named person, nominated by the Appointments Committee, be appointed Member of the Labor Contracts Committee for the term expiring 12/31/15.**

**STEVEN RUBIN**

The Moderator announced that Item No. 20 on the call was now before the meeting.

Candace V. Garthwaite, Chairman of Appointments Committee, offered the following resolution regarding Item No. 20.

**20. RESOLVED, that the following named person, nominated by the Appointments Committee, be appointed Alternate member of the Labor Contracts Committee for the term expiring 12/31/15.**

**ROBERT M. BYRNES**

The Moderator announced that Item No. 21 on the call was now before the meeting.

Candace V. Garthwaite, Chairman of Appointments Committee, offered the following resolution regarding Item No. 21.

**21. RESOLVED, that the following named person, nominated by the Appointments Committee, be appointed Member of the Labor Contracts Committee for the term expiring 12/31/15.**

**MICHAEL GERALD WACEK**

The Moderator announced that Item No. 22 on the call was now before the meeting.

Candace V. Garthwaite, Chairman of Appointments Committee, offered the following resolution regarding Item No. 22.



**22. RESOLVED, that the following named person, nominated by the Appointments Committee, be appointed Member of the Labor Contracts Committee for the term expiring 12/31/15.**

**JOAN M. CALDWELL**

Michael Warner, made a motion, which was duly moved and seconded, to postpone the combined items to the April 7, 2014 meeting.

Upon a voice vote, Motion Carried

The Moderator announced that Item No. 15 on the call was now before the meeting.

Peter J. Tesei, First Selectman, offered the following resolution, which was duly moved and seconded regarding Item No. 15.

**15. PROPOSED RTM RESOLUTION EXTENDING GREENWICH MUNICIPAL CODE ARTICLE 12-6.1. PROPERTY TAX RELIEF FOR SENIORS**

**NOW THEREFORE, BE IT HEREBY ORDAINED AND ENACTED BY THE REPRESENTATIVE TOWN MEETING THAT:**

**The ordinance entitled Article 12-6.1. PROPERTY TAX RELIEF FOR SENIORS is hereby amended as attached:**

**Sec. 12-6.1. Property tax relief for seniors.**

1. Statutory authority; age qualification. Pursuant to General Statutes § 12-129n property tax relief shall be provided to any resident of the town with respect to real property occupied by such resident as his or her principal residence for which the resident is liable for taxes as owner or as tenant for life or years under General Statutes § 12-48, who meets the qualifying total annual income herein and (1) who is sixty-five (65) years of age or over, (2) whose spouse, living with the resident is sixty-five (65) years of age or over, or (3) who is sixty (60) years of age or over and the surviving spouse of a taxpayer receiving relief in the town under this section at the time of his or her death. The ages specified in this section shall have been attained by December 31 preceding the application for tax relief under this ordinance.

2. Taxpayer qualification. Residents or spouses qualifying for tax relief under this section must be taxpayers of real property located in the town for one (1) year immediately preceding their receipt of tax benefits under this section and meet the requirements set forth in subsection 11 of this section with respect to the qualifying total annual income allowable for their federal income tax year preceding the year in which application is made for tax relief under this section.

3. Other relief. Prior to the granting of property tax relief, such person must first have applied for tax relief under any other statute for which he or she is eligible and shall certify to the assessor and tax collector the tax credits received thereunder. No property tax relief granted under this section, together with any property tax relief received by any such person under all applicable statutes shall exceed, in the aggregate seventy-five (75) percent of the total amount of the tax which would, except for those applicable statutes and this section, be laid against the person applying for tax relief hereunder.

4. Limit on abatement. The total credit and deferral abatement of property tax revenue which may be granted in each tax year by the town pursuant to the provisions of this section shall be set by the Board of Estimate and Taxation at the time it sets the mill rate for such tax year at an amount which is (a) not less than the lesser of (1) \$570,000 or (2) the amount of the tax relief for approved applications and (b) not greater than an amount, equal to one-half of one (1/2) percent of the total real property tax levied in the town in the current tax year. Such tax relief granted to eligible persons for any fiscal year shall be decreased if necessary to keep the total amount of the town tax relief within such limit by applying such decrease ratably to the relief for the eligible persons with the highest qualifying total annual income and relief determined under subsections 6 and 11 and then if no relief is left for persons with such income and relief, by applying the decrease ratably to the relief for the persons with the next highest income and relief and so on for the others, until the decrease that is required to stay within such limit is met.

5. Principal residence requirement. For purposes of this section the principal residence requirement in subsection 1 shall be met if the resident seeking qualification shall have maintained residence in the property for which tax relief is being sought for at least one hundred eighty-three (183) days during the twelve (12) months immediately prior to the filing of an application hereunder and does not otherwise qualify as a resident of any other country, state, municipality or territory.

6. Qualifying total annual income. Qualifying total annual income for tax relief under subsection 11 of this section shall be reviewed and determined by the assessor on the basis of amounts listed in the computation of total income for federal income tax purposes furnished by the taxpayer for the year preceding the filing of an application for tax relief hereunder of the applying individual, if unmarried, or jointly, if married, regardless of whether or not separate federal income tax returns were filed by such person or his or her spouse and shall be adjusted in accordance with subsections (a) and (b) of this section.

(a) *Included in income.* Qualifying total annual income shall include income from the following sources, whether or not such sources were included in amounts listed for the computation of total income in a federal income tax return, and shall therefore be adjusted and determined by the assessor to the extent such amounts are not included as total income in a federal income tax return:

- (1) Wages, bonuses, commissions, gratuities and fees, self-employment net income;
- (2) Gross Social Security, Federal Supplemental Security Income, payment for jury duty (excluding travel allowance);
- (3) Dividends, interest, and annuities;
- (4) Taxable IRA distributions;
- (5) Black Lung payments;
- (6) Interest or proceeds resulting from gifts received;
- (7) Lottery winnings;
- (8) Net income from sale or rent of real or personal property, provided that, to the extent that there is no net income, qualifying total annual income shall not be decreased by sale and rental net income losses;
- (9) Pensions, including veterans' and railroad retirement;
- (10) Severance pay; Unemployment compensation;
- (11) Worker's compensation;
- (12) Alimony;
- (13) Capital gains, provided that, to the extent there is no capital gain, qualifying total annual income shall not be decreased by capital losses;
- (14) Partnership income, provided that, to the extent there is no net income, qualifying total annual income shall not be decreased by partnership net income losses;

(b) *Excluded from income.* Qualifying total annual income shall exclude income from the following sources, whether or not such sources were included in amounts listed for the computation of total income in a federal income tax return or under subsection (a) above and shall therefore be adjusted and determined by the assessor to the extent that such amounts are included in a federal income tax return or under subsection (a) above:

- (1) Social Security payments specifically for a dependent person or minor child;
- (2) Casualty loss reimbursements by insurance companies;
- (3) Gifts, bequests or inheritances, except for any interest or other income produced by the gift, bequest or inheritance;
- (4) Grants for disaster relief;
- (5) Income derived through volunteer service under the Domestic Volunteer Service Act of 1973, as amended, including stipends earned under the Foster Grandparents' Program, Retired Senior Volunteer Program, Senior Companion Program, and Community Training under Department of Mental Retardation;
- (6) Life insurance proceeds;
- (7) For a married homeowner whose spouse is a resident of a health care or nursing home facility and who is receiving payment related to such spouse under Title XIX Medicaid, total income shall not include the spouse's Social Security income, provided that the following has been submitted to the

Assessor on the facility's letterhead and signed by the administrator or other nursing home official:

- (i) Proof that the spouse is in a health care or nursing home facility,
- (ii) The name and address of the facility,
- (iii) The period during the benefit year that the spouse was in the facility,
- (iv) The period during the benefit year that the spouse was on Title XIX Medicaid;

(8) Food stamps; fuel assistance; child support payments and temporary family assistance program payments.

7. Delinquent taxes. No tax relief shall be given under this section to any person who has delinquent taxes to the town from real property, personal property or motor vehicles, including capital assessments or user charges owed to the town which have not been paid in full or brought current by June 1 preceding the fiscal year for which tax relief shall be granted. For purposes of this section, abated taxes shall not be considered delinquent.

8. Form of application. The form of application for property tax relief under this ordinance shall: (a) be made by affidavit on forms provided by the assessor and accompanied by documentation of all qualifying income, including a copy of the applicant's most recent federal tax return for the taxpayer's fiscal year immediately preceding the town's fiscal year for which tax relief is being requested and (b) state the qualifying information set forth in the preceding sections of this ordinance, whether or not the applicant has previously applied or is currently applying for any other tax relief for the elderly or disabled under any state statute. For those persons not required by law to file a federal tax return, an affidavit from such persons shall be required attesting to the fact that they are not required to file a tax return. In the case of an application for tax deferral as provided under this ordinance the assessor shall take from the applicant, who shall be an individual and not a trust, an agreement in writing, signed, witnessed and acknowledged as required for a conveyance of land, containing the street address and land records volume and page of the deed to the property to the applicant or other legal description, that states the obligation to repay the deferred taxes and expressly grants to the town a security lien therefor on such real estate, which agreement shall be recorded in the land records with the lien filed by the tax collector in accordance with subsection 11(b) hereof. The tax assessor shall provide the applicant for a tax deferral written notice that if the applicant's property is mortgaged, entering into this agreement may violate the mortgage covenants and the applicant should contact his or her mortgage lender.

9. Filing dates. An application for property tax relief under this ordinance, including any required affidavit and documentation, shall be filed by mail or delivered in person to the assessor's office not earlier than February 1, nor later than May 15 to obtain property tax relief for the next fiscal year. For those persons who have sought and

received by May 15 an extension of time to file a tax return, the application must nevertheless be filed by May 15 and a copy of the tax return must be received by the assessor's office by June 15 or the application will be denied. If the qualifying total annual income for the year following that contained in the application remains less than the limit of the category approved for a resident under subsection 11 then that resident shall not be required to file an application in the next following year but shall only be required to file an application biennially and the assessor may rely on the approved application on file to continue the tax relief accordingly. Otherwise, based on changes for such following year in qualifying total annual income that exceed the limit of the category approved for a resident or for a claim that the resident be allowed a larger relief based on a lower income category under subsection 11, the resident shall notify the assessor of such change and, if still qualifying for property tax relief, shall file again annually, by the dates set forth in this subsection.

10. Assessment limit. The property tax relief available hereunder shall be available for one (1) residence only collectively for each applicant and spouse and shall not be available to any residence with an assessed value in excess of one hundred and fifty (150) percent of the highest median assessed value of residences sold during each of the prior assessment years, October 1 to September 30, since the inception of the last town-wide revaluation as calculated by the assessor.

11. Computation of credit or deferral. The tax relief provided by this section shall be elected by the applicant, subject to subsection 3, as either a credit, as provided in the following subparagraph (a), or a deferral, as provided in the following subparagraph (b), but not both.

(a) Tax Credit.

(1) The computation of the amount of property tax credit hereunder for the fiscal year commencing July 1, 2009 shall be determined on the following graduated basis:

<i>Qualifying Total Annual Income</i>	<i>Property Tax Credit</i>
Less than \$24,000	\$1,900
\$24,000-\$36,000	\$1,300
\$36,001-\$50,000	\$1,000
\$50,001 - \$60,000	\$500

(2) For fiscal years commencing July 1, 2010 and following, the amount of tax credit shall be adjusted by a percentage change from the prior year as follows:

(i) In a fiscal year in which a tax assessment revaluation becomes effective, the percentage change shall be the product of the new mill rate times the new grand list divided by the product of the prior grand list times the prior mill rate, minus one.

Example:

Prior Grand List	= \$20 Billion
Prior Mill Rate	= 12 mills
New Grand List	= \$40 Billion
New Mill Rate	= 6.2 mills

$$\begin{aligned} \text{Benefit Change} &= ((6.2 \text{ mills} \times \$40 \text{ Billion}) / (12 \text{ mills} \times \$20 \\ \text{Billion})) - 1 \\ &= (\$248 \text{ million} / \$240 \text{ million}) - 1 \\ &= .03333 \text{ or } 3.333\% \text{ increase} \end{aligned}$$

(ii) In a fiscal year in which a tax assessment revaluation does not become effective the percentage change shall be the same as the percentage change in the mill rate from the prior year.

(b) Tax Deferral.

(1) The amount of tax deferral hereunder for the fiscal year commencing July 1, 2010 and thereafter that persons with a qualifying total annual income of sixty thousand dollars (\$60,000) or less may apply for shall be three thousand dollars (\$3,000).

(2) The amount of tax deferred shall be reimbursed to the town on the death of the taxpayer or transfer of the property as provided in subsections 12 and 13 hereunder and shall be subject to the following: (i) the tax deferred shall be subject to an interest charge equal to the nominal rate for the United States Treasury security ten (10) year constant maturity quoted on an investment basis in the Federal Reserve Statistical Release as of each July 1, or the first business day thereafter, plus 200 basis points (2%), (ii) the interest rate will change annually, shall become effective July 1 and remain in effect for the twelve (12) month period through and including June 30 and shall compound annually, (iii) interest shall accrue from the date of deferral to the date of payment and (iv) the cumulative amount of deferred taxes plus interest may be repaid in whole at any time.

(3) Once the amount including interest that is cumulatively deferred for any property exceeds fifty (50%) percent of the assessed valuation of that property or the taxpayer's prorated assessed valuation of that property as determined by the assessor under subsections 14 or 15 hereof the taxpayer for that property shall no longer qualify for a tax deferral.

(4) Upon the approval of an application for deferral the assessor shall forward notification of the approval together with the agreement specified in subsection 8 hereof to the tax collector who shall file in the land records the agreement together with a tax lien on the property which shall become effective and be continued in the same manner as with other tax liens for the cumulative amount of deferred taxes plus the interest specified herein.

(c) For fiscal years commencing July 1, 2011 and following the qualifying total annual income shall be adjusted by the percentage increase in the Consumer Price Index affecting the town designated "CPI-W NY-NJ-CT-PA" rounded down to the nearest \$500.

12. Death of taxpayer. Upon the death of any person entitled to tax relief pursuant to this section, the tax relief hereunder shall end the following June 30, unless his or her spouse is otherwise qualified hereunder. Any deferred tax plus interest shall be paid by the expiration of 270 days from the date of death and if not paid shall become delinquent from the expiration of such time limit in the same manner as for delinquent taxes.

13. Transfer of property. If any person entitled to tax relief hereunder transfers the property with respect to which the tax relief hereunder has been granted to someone other than a spouse otherwise qualified hereunder, the tax relief shall be suspended as of the date of transfer, the deferred tax plus interest shall thereupon become due and if not paid within thirty (30) days shall become a delinquent tax from the date of transfer. The nonqualifying transferee of such property shall be liable for any such unpaid taxes and shall pay the town a prorated share of taxes that become due and owing as provided by General Statutes § 12-81a.

14. Proration of relief. The property tax relief provided for in this section may, in any case where title to real property is recorded in the name of the taxpayer or his or her spouse and any other person or persons, be prorated to reflect the fractional portion of such taxpayer or spouse or, if such property is a multiple family dwelling, such relief may be prorated to reflect the fractional portion of such property occupied by the taxpayer.

15. Cooperatives. Persons qualifying in accordance with age and income requirements of this ordinance shall be eligible if they are unit owners and occupiers of a cooperative. The amount of annual property tax relief in accordance with this section to any such person shall be determined in relation to an assumed amount of property tax liability applicable to the assessed value for the dwelling unit which such person owns and occupies as determined by the assessor which may be based on the number of cooperative shares attributable to the unit compared to the total number of shares in the cooperative. For purposes of this section the assessor shall determine the assumed amount of property tax liability applicable to the assessed value for the dwelling unit of each such person who is otherwise eligible under this section, but such determination shall not constitute a tax bill for purposes of property taxation of such cooperative or any individual dwelling unit thereof. Annually not later than the first day of June, the assessor, upon the basis of an application for such relief, shall determine, with respect to the assessment list for the assessment year commencing October first immediately preceding, the portion of the assessed value of the entire cooperative, as included in such assessment list, attributable to the dwelling unit occupied by such person. The assumed property tax liability for purposes of determining the amount of such relief shall be the product of such assessed value and the mill rate in the town as determined for purposes of property tax imposed on said assessment list for the assessment year commencing October first immediately preceding. The amount of relief to which such person shall be entitled for such assessment year shall be equivalent to the amount of tax reduction for which such person would qualify, considering such assumed property tax liability to be the actual property tax applicable to such person's dwelling unit and such person as liable for the payment of such tax.

16. Procedures. The tax collector and assessor shall prescribe with regard to their respective duties under this section, such forms and procedures as may be necessary to implement this section. The assessor, in addition, shall take such steps as are necessary to satisfactorily establish the facts as to the qualifying income of an applicant for benefits under this section by requesting and reviewing income tax forms filed therewith and any additional evidence of qualifying income, which the assessor may require. This

documentation shall not be open to public inspection. The assessor may deny the application of a person who fails to provide information required by the assessor that is necessary to determine eligibility.

17. Effective date. This ordinance, as amended, shall be effective starting with applications accepted February 1, 2010 for tax relief for the fiscal year commencing July 1, 2010.

18 .Expiration. All provisions of this ordinance, as amended, shall cease to be effective on June 30, **2019** [2014] unless an ordinance extending this ordinance is properly submitted to the Board of Selectmen, the Board of Estimate and Taxation and the Representative Town Meeting and approved prior to that date.

(RTM, 4/9/2001; RTM, 12/10/2001; RTM 6/13/05; RTM 1/20/09)  
Additions bold, deletions [brackets]

The vote was now on Item No. 15:

In Favor	-	154
Against	-	2
Abstentions	-	0

Item Carried

The Moderator announced that Item No. 25 on the call was now before the meeting.

Steven Soler, Vice Chairman of Nathaniel Witherell Building Committee, offered the following resolution, which was duly moved and seconded, regarding Item No. 25.

**25. WHEREAS, based upon construction cost estimates by the Construction Manager and the Town’s Nathaniel Witherell Building Committee (the “Building Committee”), the RTM at its meeting on December 12, 2011, appropriated \$20,205,000 for the construction and rehabilitation of the Nathaniel Witherell (“Project Renew”) and at its meeting on December 10, 2012, appropriated a further \$2,426,000 for additional construction and financing costs of Project Renew;**

**WHEREAS, based on unforeseen costs associated with the rehabilitation the contingency portion (\$1.755 Million) of the approved budget for Project Renew (\$19.555 Million) has been nearly exhausted and an estimated additional \$950,000 will be required to complete Project Renew in accordance with the specifications and scope of work issued by the Board of Directors of Nathaniel Witherell to the Building Committee; and**



**WHEREAS, the State of Connecticut has advised Nathaniel Witherell that, upon completion and audit, Project Renew will qualify for receipt of a Connecticut Historic Tax Credit of \$4,490,918;**

**NOW, THEREFORE BE IT RESOLVED, that the sum of \$950,000 is hereby appropriated for the completion of Project Renew, said appropriation to come from the General Fund balance, which shall thereafter be reimbursed in a corresponding amount from the net proceeds of sale of the Historic Tax Credit received by the Town in respect of Project Renew.**

The vote was now on Item No. 25:

In Favor	-	145
Against	-	2
Abstentions	-	1

Item Carried

There being no further business, the Moderator adjourned the meeting, upon unanimous consent, at 10:45 P.M.

ATTEST:

CARMELLA C. BUDKINS  
TOWN CLERK