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

Monday, May 13, 2019
Regular Meeting
Law Department Conference Room

Committee: Elizabeth K. Krumeich, Chair; Karen Fassuliotis

BET: Jill Oberlander, BET Chair

Law: J. Wayne Fox, Town Attorney; Aamina Ahmad, Assistant Town Attorney; Abby R. Wadler, Assistant Town Attorney

Others: Howard Richman, Tax Collector

The Chair called the meeting to order at 3:02 PM.

1. Executive Session of Pending Cases in Litigation

Upon a motion by Ms. Fassuliotis, seconded by Ms. Krumeich, the Committee voted 2-0-0 to go into Executive Session at 3:04 PM to discuss pending cases in litigation. Motion carried.

Upon a motion by Ms. Krumeich, seconded by Ms. Fassuliotis, the Committee voted 2-0-0 to come out of Executive Session at 4:24 PM. Motion carried.

Upon a motion made by Ms. Krumeich, seconded by Ms. Fassuliotis, the Committee voted 2-0-0 to recommend to the Board of Estimate and Taxation a settlement of Standard Fire Insurance Co. v. Town of Greenwich and O'Connor for $12,565.17, which includes a rental fee of $1,250.61 and a $500.00 deductible. Motion carried.

Upon a motion made by Ms. Krumeich, seconded by Ms. Fassuliotis, the Committee voted 2-0-0 to recommend to the Board of Estimate and Taxation a settlement of Wurtzel v. Town of Greenwich for $11,049.50, which includes $9,210.62 for car repairs, $300 deductible and $1,538.88 for car rental. Motion carried.

2. Executive Session to discuss Security

Upon a motion by Ms. Fassuliotis, seconded by Ms. Krumeich, the Committee voted 2-0-0 to go into Executive Session at 3:34 PM to discuss security. Motion carried.
Upon a motion by Ms. Krumeich, seconded by Ms. Fassuliotis, the Committee voted 2-0-0 to come out of Executive Session at 4:40 PM. Motion carried.

3. The Nathaniel Witherell - Title Search

Town Attorney Fox discussed the title search regarding The Nathaniel Witherell (TNW) received from Maxine Novak of Stewart Title Guaranty Company. Committee Members requested that the title search include all the parcels comprising the site on which TNW is situated. Committee members asked the Town Attorney to arrange a meeting with the title searcher, Bruce Lowthert, to discuss what the Committee required with respect to the title search.

4. Tax Collector – Delinquent Tax Collection Program

The Tax Collector joined the Committee to discuss the measures being taken to collect delinquent taxes pursuant to Connecticut State statutes, including a tax deed sale. Mr. Richman reported that the process officially started in March 2019 when the Tax Collector sent out delinquent notices to taxpayers who owed back taxes of $25,000 or more. The Tax Collector explained that he had set the criteria for sending delinquency notices based on the number of taxpayers at various levels of delinquency and arrived at $25,000 as the benchmark. Notices were sent out on March 4, 2019, and a payment was requested by March 14th. The Tax Collector gave these taxpayers an opportunity to discuss with him any questions or concerns. As of the date of this meeting, 31 taxpayers had paid in full; 10 taxpayers made a partial payment (these taxpayers are still on the tax deed sale list). Mr. Richman reported that he had one response with no payment. The Tax Collector advised both the Chair of the BET and the First Selectman on or about March 7, 2019, that the Notice of Delinquency was being sent to taxpayers meeting the criteria.

Following the March 14, 2019, deadline, the Tax Collector turned over those files for taxpayers that were still delinquent to Attorney Adam Cohen who specializes in tax deed sales (Attorney Cohen is currently the attorney that works with the Connecticut Tax Collector Association, Inc.). Following a review by the Town Attorney, the Tax Collector signed a contract with Attorney Cohen on March 25, 2019. On April 25, 2019, Attorney Cohen sent out demand letters to the still-delinquent taxpayers with a May 10, 2019, deadline for a response. The Tax Collector explained that if there are no responses by May 10, 2019, then Attorney Cohen will have a title search conducted for each property to discern legal ownership of such property before commencing with a tax deed sale of the property. Prior to Attorney Cohen sending demand letters to delinquent taxpayers, the Town collected 100% of the delinquent taxes paid to the Town. Any taxes collected from the demand letters will now be collected by Mr. Cohen, who will reduce the amount of taxes received by his fee. To date, Mr. Cohen has remitted $133,000 to the Town. The Tax Collector opined that he can stop the tax deed sale at any time, but that he is proceeding and anticipates that a tax deed sale will occur in the Fall 2019.

The Committee noted that pursuant to Town Charter the Tax Collector was subject to policy set by the Board of Estimate and Taxation. The Town Attorney researched the relevant section of the Town Charter and noted that Section 22 was not in the Town Charter in 1939 or 1941. The Town Attorney was unable to find any Town records or Special Acts to determine when the language was put in and explained that the Tax Collector does have statutory rights while the Board of Estimate and Taxation has the right to set policy, but the BET cannot limit the Tax Collector's statutory authority.
The Committee discussed whether Town Constables could be used to collect delinquent taxes as was done under previous tax collectors. Mr. Richman indicated that Town Constables may be used for collecting delinquent taxes under $25,000 for alias tax warrants in an attempt to collect outstanding personal property taxes. The Tax Collector also noted that there are ten (10) sewer accounts with delinquent payments over $25,000.

The Tax Collector stated that he cannot remove properties from a tax deed sale based on hardship, age, or need because he must treat every delinquent taxpayer the same. If the Tax Collector treated some taxpayers with discretion, then the Tax Collector would be subject to legal action by taxpayers in the same situation who were not removed from the list. Notwithstanding the foregoing, the Tax Collector may remove a property from a tax deed list for appropriate reasons but the Tax Collector would have to be able to substantiate his rationale for such a decision.

The Committee received from Ms. Fassuliotis a summary of the Connecticut statutes applicable to tax deed sales and a draft Ethics Policy for Town employees regarding tax deed sales. Ms. Fassuliotis is also preparing a draft of a Procedure for tax deed sales that is not complete. The Tax Collector agreed to meet with Ms. Fassuliotis to discuss a Town Delinquent Tax Policy and Procedures before submitting them to the Committee for review and, subsequently, the full Board of Estimate and Taxation.

6. Adjournment

Upon a motion by Ms. Fassuliotis, seconded by Ms. Krumieich, the Committee voted unanimously to adjourn the meeting at 5:20 PM. Motion carried.

The next Regular Meeting of the Law Committee will be held on Monday, June 17, 2019, at 3:00 PM in the Law Department Conference Room.

Respectfully submitted,

Karen Fassuliotis
Karon, Fassuliotis, Recording Secretary

Elizabeth K. Krumieich, Chair