


## MEMORANDUM

TO: Town Council

FROM: David E. Cox, Town Manager 

DATE: December 8, 2022

SUBJECT: Agenda Information – 12/13/2022

The following is additional or summary information regarding matters on the upcoming Town Council Agenda. The numbering below follows the agenda, and some routine or self-explanatory items are not discussed in this memo. As you review your packet materials, please do not hesitate to contact the appropriate staff member or me prior to the Council meeting with any questions or concerns.

### **7 Resolutions/Ordinances/Policies/Proclamations**

**7a Consideration of a Proclamation honoring Sergeant Jared Boynton** – The Council is asked to recognize and honor Sergeant Boynton as he retires from the Department. After 24 years of service to East Hampton, Sergeant Boynton will retire near the end of this month.

### **8 Continued Business**

**8b Review and Discussion of Council Questions Regarding the Ambulance Association Operations Presentation** – In follow up to the report and presentation received by the Council at its last meeting, the members will discuss any questions or requests for clarification they may have. Those items will be accumulated and forwarded to the Ambulance Association and its consultant for response. A future date for continued discussion of the matter will be set once the response has been received.

**8c Continued Discussion Regarding Various Tax Relief Programs** – The Council will continue its review of the mandatory and optional tax relief programs available to property owners and renters in the community.

### **9 New Business**

**9a Consideration of a Motion to grant the exemption under section 12-81 (76) of the Connecticut General Statutes to American Distilling pursuant to section 12-94e of the Connecticut General Statutes and to declare that the related business personal property tax filing was received timely** - This action, which is made at the request of American Distilling, allows the company to receive its usual exemptions despite having filed the request the day after it was due. American Distilling indicates that it had timely prepared the documents and hand delivered them to the Town Hall rather than mailing them, which while the filing would have been considered timely filed, would have delayed its receipt by the Town. The full and complete filing was received on November 2.

The remainder of the items are of a routine nature, in the sole purview of the Council or are announcements. Please contact me or the appropriate staff member with questions or concerns.

Town of East Hampton  
Town Council Special Meeting  
Tuesday, November 22, 2022  
Town Hall 2<sup>nd</sup> Floor Meeting Room #201

**MINUTES**

**Present:** Chairman Mark Philhower, Vice Chairman Tim Feegel, Council Members Pete Brown, Brandon Goff, Eric Peterson and Kevin Reich

**Also Present:** Town Manager David Cox, Finance Director Jeff Jylkka and Town Labor Attorney Nicholas Grello

**Not Present:** Alison Walck

**Call to Order**

Chairman Philhower called the meeting to order at 6:00 p.m. in the Town Hall 2<sup>nd</sup> Floor Meeting Room.

**Executive Session**

**Attorney Client Privilege Communication – Pending Claims or Litigation**

A motion was made by Chairman Philhower, seconded by Mr. Goff, to enter Executive Session for pending claims or litigation. David Cox, Jeff Jylkka and Nicholas Grello were invited into the Executive Session. Voted (6-0)

Executive Session ended at 6:22pm

**Adjournment**

The meeting adjourned at 6:22pm

Respectfully Submitted,

Cathy Sirois  
Recording Clerk

Town of East Hampton  
Town Council Regular Meeting  
Tuesday, November 22, 2022  
Town Hall Council Chambers and Zoom

**MINUTES**

**Present:** Chairman Mark Philhower, Vice Chairman Tim Feegel, Council Members Pete Brown, Brandon Goff, Eric Peterson and Kevin Reich and Town Manager David Cox

**Not Present:** Alison Walck

**Call to Order & Pledge of Allegiance**

Chairman Philhower called the meeting to order at 6:30 p.m. in the Town Hall Council Chambers and via Zoom.

**Adoption of Agenda**

A motion was made by Mr. Goff, seconded by Mr. Feegel, to adopt the agenda as presented. Voted (6-0)

**Approval of Minutes**

A motion was made by Mr. Reich, seconded by Mr. Goff, to approve the minutes of the Town Council Regular Meeting of November 8, 2022 as written. Voted (5-0-1) Chairman Philhower abstained as he was not present at the meeting.

**Public Remarks**

None

**Presentations**

None

**Bids & Contracts**

None

**Resolution/ Ordinances/ Policies/ Proclamations**

**Resolution Regarding an Additional Appropriation for the Middle School Roof Replacement and Establishing the Required Resolution and Set Special Town Meeting Date**

The resolution appropriates funds for the Middle School roof replacement and sets a Town Meeting date of Tuesday, December 13, 2022 at 6:00pm in the Town Council Chambers for the public to vote on the appropriation.

A motion was made by Mr. Reich, seconded by Mr. Feegel, to adopt the resolution regarding an additional appropriation for the Middle School Roof Replacement and Establishing the Required Resolution and Special Town Meeting. Voted (6-0)

**Continued Business**

**Sub-Committee Reports & Updates**

Mr. Cox reported for the Water Sub-Committee that the testing was done at Oakum Dock. The reports are not in yet. They also sent a camera into the well and there is some sediment, but the

conditions are good. The Sub-Committee will have a meeting on Tuesday, November 29<sup>th</sup> at 5:30pm at Town Hall.

### **Receipt and Discussion of a Presentation Regarding Ambulance Association Operations**

Bob Holdsworth, President of Holdsworth Group, presented a report for the Ambulance Association regarding current and future operations. The full presentation document will be included with the minutes filed in the Town Clerk's Office. The Town Council will review the report and will schedule another meeting for further discussion.

### **Discussion and Consideration of an Exploratory Committee Related to Land for a Replacement Fire Station**

Fire Chief Greg Voelker provided a presentation to the Town Council regarding the need for a new firehouse. A copy of the presentation will be included with the minutes filed in the Town Clerk's Office. Chief Voelker invited the Council members to visit the Company #1 and #2 Firehouses.

Chairman Philhower asked that an exploratory committee be set up of 5 members – one from Town Council, one from the Fire Department, and three members of the public. A press release will be sent to the papers for members of the public to apply.

A motion was made by Mr. Goff, seconded by Mr. Feegel to create an exploratory committee related to land or building replacement for the Fire Station consisting of three (3) members of the public, one (1) member of the Town Council and one (1) member of the Fire Department. Voted (6-0)

### **New Business**

#### **Possible Action on Executive Session Item – Pending Claims or Litigation**

A motion was made by Mr. Goff, seconded by Mr. Reich, to have the Town Manager enter into a stipulation agreement with Matthew and Kathleen Reimondo for full and final settlement for heart and hypertension from the Town of East Hampton. Voted (6-0)

#### **Review and Consideration of 2023 Meeting Dates**

A motion was made by Mr. Reich, seconded by Mr. Goff, to approve the 2023 Meeting Dates as presented. Voted (6-0)

### **Town Manager's Report**

Mr. Cox provided his written report for the Council members which will be included with the minutes filed in the Town Clerk's Office.

### **Appointments**

#### **Appointment of Sean Flynn to the Middle School Roof Committee**

A motion was made by Mr. Goff, seconded by Mr. Reich, to appoint Sean Flynn to the Middle School Roof Committee. Voted (6-0)

A motion was made by Mr. Goff, seconded by Reich, to appoint Shelley Grendzinski, Tenant Commissioner on the Housing Authority to the Commission on Aging. Voted (6-0)

### **Tax Refunds**

A motion was made by Mr. Goff, seconded by Mr. Peterson, to approve tax refunds in the amount of \$366.12. Voted (6-0).

**Public Remarks**

None

**Communications, Correspondence & Announcements**

None

**Adjournment**

A motion was made by Mr. Reich, seconded by Mr. Feegel, to adjourn the meeting at 7:45 p.m.  
Voted (6-0).

Respectfully Submitted,

Cathy Sirois  
Recording Clerk



## *SERGEANT JARED BOYNTON*

*WHEREAS, **Sergeant Jared Boynton** commenced his career with the Town of East Hampton, Connecticut on December 21, 1998 as a Patrolman; and*

*WHEREAS, **Sergeant Jared Boynton** was promoted to the rank of Sergeant on July 1, 2009 and held that position with honor until his retirement on December 22, 2022; and*

*WHEREAS, **Sergeant Jared Boynton**, over his 24 year career, worked as a Field Training Officer, Draeger Breathalyzer Instructor, Bloodborne Pathogens Instructor and oversaw the entire training function of the department in addition to his regular patrols, service to the community and numerous criminal investigations which resulted in the arrests and convictions of individuals; and*

*WHEREAS, **Sergeant Jared Boynton** honed his skills and increased his abilities through training disciplines including at-scene traffic investigations, advanced traffic crash investigations, traffic crash reconstruction, interview and interrogation, first line supervisory school, basic crime scene, infant death investigations, incident command, driving while intoxicated enforcement and numerous other training courses; and*

*WHEREAS, **Sergeant Jared Boynton** was a dedicated and valued member of the East Hampton Police Department and was respected by his peers and community alike for his professionalism and compassion which he exemplified in his everyday duties.*

*NOW, THEREFORE, WE THE EAST HAMPTON TOWN COUNCIL, on behalf of the citizens of East Hampton, extend our best wishes to **Sergeant Jared Boynton** on his retirement and acknowledge his notable career and his commitment to public service.*

### *EAST HAMPTON TOWN COUNCIL*

\_\_\_\_\_  
*Mark Philhower, Chairman*

\_\_\_\_\_  
*Timothy Feegel, Vice Chairman*

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*James Brown*

\_\_\_\_\_  
*Brandon Goff*

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*Eric Peterson*

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*Kevin Reich*

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*Alison Walck*

*Dated this 13<sup>th</sup> day of December 2022*



# Mandatory Property Tax Relief for Homeowners

By: Jessica Schaeffer-Helmecki, Associate Legislative Attorney

November 29, 2021 | 2021-R-0172

## Issue

Describe the property tax relief municipalities must provide to homeowners (i.e. mandatory programs). This report updates OLR Report [2019-R-0205](#).

## Summary

Connecticut laws require municipalities to provide property tax relief for specific groups of homeowners, such as those who are seniors, veterans, or have a disability. Additionally, some homeowners are eligible for an exemption for using certain renewable energy sources and an income tax credit for paying property taxes.

Under state law, municipalities may choose to provide more relief to these groups and may extend certain relief to other homeowners, including emergency personnel and individuals with a financial hardship. OLR Report [2021-R-0173](#) provides an overview of these optional property tax relief programs.

**Abatements** reduce the amount of tax due. For example, if the owner of a home owes \$1,000 in taxes and is entitled to a 10% abatement, he or she would owe \$900 instead.

**Circuit breaker programs** prevent a tax from exceeding a specified portion of an individual's income.

**Exemptions** exclude property or a portion of its value (i.e., reduces its assessed value) from taxation. For example, if a house has an assessed value of \$140,000 and \$20,000 is exempted, \$120,000 of its value would be taxable.

**Tax freezes** set an individual's property tax to the amount he or she owed at a particular time.

## **Relief for Seniors and People with Disabilities**

### ***Circuit Breaker Program***

The Circuit Breaker Program entitles older adults and individuals with a permanent and total disability to a property tax reduction of up to \$1,250 for married couples and \$1,000 for individuals. An applicant must (1) be age 65 or older, have a spouse age 65 or older, or be at least age 50 and a surviving spouse of someone who, at the time of his or her death, was eligible for the program; (2) occupy the property to which the tax applies as his or her home; (3) live in Connecticut at least one year before applying; and (4) have income at or below a statutorily-set threshold ([CGS §§ 12-170aa to -cc](#)). The current qualifying income threshold for this program is \$45,800 for married couples and \$37,600 for singles, based on 2020 income.

In response to the COVID-19 pandemic, the governor suspended the reapplication filing requirement for the program, allowing those who were granted program benefits in 2017 to automatically retain their benefit for the next biennial cycle ending in 2021 ([EO 7S](#), § 8, Apr. 1, 2020; [EO 7JJ](#), § 1, May 6, 2020; [EO 10](#), § 3, Feb. 4, 2021).

Historically, the state generally reimbursed municipalities for lost revenue attributed to this program. Since 2017 however, the law has allowed the state, with certain exceptions, to reduce reimbursements to municipalities by up to 100%. However, the law requires municipalities to continue to provide tax reductions to eligible homeowners, regardless of reimbursement levels ([CGS § 12-170aa\(g\)](#)).

More information on the program is available on the [Office of Policy Management's website](#).

### ***Tax Freeze for the Disabled or Elderly***

As part of a 1967 state-funded program, municipalities were required to cap the property taxes of elderly homeowners, but the program has been closed to new applicants since 1980. An enrolled homeowner's property tax liability is capped at the amount they paid in their first year in the program.

In order to have qualified, applicants had to be at least 65 years or older and have an adjusted gross income of under \$6,000. Surviving spouses of taxpayers who qualified at the time of their death must have been at least 50 years old to qualify. In addition, they must have occupied the eligible property as their primary home and have lived in the state for at least one year ([CGS § 12-129b](#)).



### ***Exemption for Homeowners with Disabilities***

Qualifying homeowners with disabilities are entitled by law to a \$1,000 property tax exemption. In order to qualify, a homeowner must (1) be eligible to receive permanent total disability benefits under Social Security; (2) qualify for permanent disability benefits under a federal, state, or local government retirement plan; or (3) be 65 years or older and no longer eligible to receive benefits under the disability benefit provisions of Social Security ([CGS § 12-81\(55\)](#)). Municipalities may provide an additional exemption to these homeowners of up to \$1,000 ([CGS § 12-81i](#)).

### ***Exemption for the Blind***

Municipalities must exempt \$3,000 of property belonging to individuals who provide satisfactory proof to the board of assessors that they are blind. For purposes of the exemption, to be blind means to have either (1) total and permanent loss of sight in both eyes, (2) a reduction in vision so that the central visual acuity does not exceed 20/200 in the better eye with correcting lenses, or (3) limited fields of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees ([CGS §§ 12-81\(17\) & 12-92](#)). Municipalities may exempt up to an additional \$2,000 of these individuals' property if their incomes do not exceed a statutorily-set threshold ([CGS § 12-81j](#)).

### **Relief for Veterans and Veteran Families**

Homeowners who are veterans may qualify for property tax relief based on the length and nature of their service and certain disabilities they sustained as a result of their service. The surviving spouses, minor children, and parents of deceased veterans may qualify for relief as well. Generally, individuals who qualify for multiple service-related tax relief programs may only claim one. Certain programs, though, permit eligible individuals to claim more than one.

The benefit amounts reflect the minimum amounts required by law. Municipalities must increase these amounts if a revaluation results in a grand list increase ([CGS § 12-62g](#)).

### ***Exemption for Wartime Veterans and 30-Year Retirees***

Municipalities must provide a basic exemption plus an income-based exemption to (1) qualified wartime veterans and (2) veterans who retired after 30 years of service due to their reaching the age limit prescribed by law or suffering from mental or physical disabilities.

The basic exemption is at least \$1,000 ([CGS § 12-81\(19\)](#), as amended by [PA 21-79](#), § 14). The income-based exemption equals 50% of the basic exemption (at least \$500) for veterans whose incomes exceed a statutorily-set threshold (currently \$37,600 for unmarried individuals and

\$45,800 for married filers); for veterans whose incomes are at or below the threshold, the income-based exemption is equal to twice the basic exemption (at least \$2,000); ([CGS § 12-81g\(a\) & \(d\)](#)). Municipalities may provide additional local option exemptions to veterans who are eligible for this program and also meet certain income limits ([CGS § 12-81f](#)).

### ***Exemption for Veterans with Disability Ratings***

Municipalities must provide a base and income-based property tax exemption to veterans (or their surviving spouses and minor children) who have a U.S. Department of Veterans Affairs disability rating of at least 10%. The total exemption amounts depend on a veteran's age, rating, and income level.

The base exemption amounts are graduated and range from \$2,000 (for veterans with at least a 10% rating) to \$3,500 (for those with at least a 75% disability rating). Veterans with a disability rating who are aged 65 and older are entitled to the maximum exemption ([CGS § 12-81\(20\)](#)).

The income-based exemption for eligible veterans whose incomes do not exceed statutorily-set thresholds is equal to twice their base exemption; for veterans whose incomes exceed the threshold, their income-based exemption is equal to 50% of their base exemption. Currently the income threshold is \$37,600 for individuals and \$45,800 for married filers (but for those with 100% disability ratings, it is \$21,000 for married recipients and \$18,000 for unmarried recipients) ([CGS § 12-81g\(a\) & \(d\)](#)).

### ***Exemption for Veterans with Severe, Service-Connected Disabilities***

The assessed value of dwellings belonging to veterans (or their surviving spouses) who have certain statutorily-specified disabilities resulting from enemy action, disease, or an accident sustained during their service are reduced by either \$5,000 or \$10,000, depending on the extent of the disability. For example, the assessed value of a dwelling owned by a veteran who lost both legs due to enemy action is reduced by \$10,000; a dwelling owned by a veteran who lost one leg in the same manner is reduced by \$5,000 ([CGS § 12-81\(21\)](#)).

Veterans who are entitled to this exemption are also entitled to an income-based exemption. For eligible veterans whose incomes do not exceed statutorily-set thresholds (currently \$37,600 for individuals and \$45,800 for married filers), their income-based exemption is equal to 200% of their disability-based exemption; if their income exceeds the threshold, their income-based exemption is equal to 50% of their basic exemption ([CGS § 12-81g\(a\) & \(d\)](#)).

## ***Exemptions for Surviving Spouses and Minor Children***

To qualify for an exemption, a surviving spouse must not be remarried. The law also generally prohibits individuals from claiming more than one service-related exemption, but specifically allows individuals who qualify as a wartime veteran or 30-year retiree (see above) and as a surviving spouse of a veteran to claim both exemptions ([CGS §12-90](#)).

As is the case for veterans, surviving spouses and minor children who receive base exemptions, such as the ones below, are also entitled to an income-based exemption. The income-based exemption is equal to twice the base exemption if their income does not exceed a statutorily-set threshold (currently \$37,600) or 50% of the base exemption if their income exceeds the threshold ([CGS § 12-81g\(a\) & \(d\)](#)).

*Death During or After Service.* A surviving spouse or minor child of a veteran who died in service or after receiving a qualifying discharge is entitled to a \$1,000 exemption. If the veteran's death was due to his or her service and occurred while on active duty, the exemption amount is \$3,000 ([CGS § 12-81\(22\)](#)), as amended by [PA 21-79](#), § 15).

*Spouses Receiving Federal Pension or Compensation.* Under a separate provision, the surviving spouse of a veteran who served in the Army, Navy, Marine Corps, Coast Guard, or Air Force is entitled to a \$1,000 exemption if he or she received a pension, annuity, or compensation from the federal government ([CGS § 12-81\(23\)](#)).

*Severe Disabilities or Disability Ratings.* Surviving spouses can additionally claim an exemption to which the deceased veteran was entitled as a result of his or her severe disability (see above). Surviving spouses, as well as minor children, may also be entitled to any exemption to which the deceased veteran was entitled to as a result of his or her disability rating, but may not claim this exemption in addition to the one specifically for surviving spouses and minor children under [CGS §12-81\(20\) to -\(22\)](#), as amended by [PA 21-79](#), §§ 14 to 16).

## ***Exemptions for Parents of Veterans***

Parents who qualify for either of the below two base exemptions are also entitled to an income-based exemption equal to either 50% or 200% of the base exemption, depending on whether their income exceeds statutorily-set thresholds (currently \$37,600 for individuals and \$45,800 for married filers) ([CGS § 12-81g\(a\) & \(d\)](#)).

*Parents Receiving Federal Pension or Compensation.* Parents who currently or previously received a pension, annuity, or other compensation from the federal government are entitled to a \$1,000 exemption if their child served in the Army, Navy, Marine Corps, Coast Guard, or Air Force ([CGS § 12-81\(26\)](#)).

*Widow or Widower Parents of Wartime Veterans.*

Under a separate provision, a sole-surviving parent of a veteran is entitled to a \$1,000 exemption if the veteran left no un-remarried surviving spouse and died during, or after receiving a qualifying discharge from, wartime service. To qualify, the parent must be a widow or widower ([CGS § 12-81\(25\)](#), as amended by [PA 21-79](#), § 16).

## Miscellaneous

*Income Tax Credit for Property*

The state indirectly reduces property tax payments by allowing residents who made qualifying property tax payments to claim a tax credit against their Connecticut income tax liability.

For the 2021 and 2022 tax years, the credit is available only to income taxpayers who (1) are age 65 or older before the end of the tax year or (2) validly claim at least one dependent on their federal income tax return for that year. The credit amount depends on the amount of property tax paid and the filer's Connecticut adjusted gross income. The maximum credit amount is \$200 per tax return. The credit is for property taxes paid on a primary residence, privately owned or leased motor vehicle, or both ([CGS § 12-704c](#), as amended by [PA 21-2, JSS](#), § 432).

*Residential Renewable Energy Source Exemption*

By law, Class I renewable energy sources (e.g., wind and solar) installed on or after October 1, 2007, for private residential use or for use on a farm are exempt from property tax. Under a new law, a facility cannot be disqualified from this exemption because it (1) uses or participates in net metering, a tariff policy, or another state program or (2) is owned by someone other than the property owner (e.g., leased solar panels). Prior law did not limit the size or number of installed facilities that were eligible for the exemption. However, the new law limits eligibility to those whose estimated annual production does not exceed the estimated annual load where the facility is located.

Passive or active solar water or space heating systems are also exempt; the exempted amount equals the amount by which the system's "unconventional" portions increase the property's assessed value ([CGS § 12-81\(57\)](#), as amended by [PA 21-180](#)).

JSH:kc

# Local Option Property Tax Relief Programs for Homeowners

By: Jessica Schaeffer-Helmecki, Associate Legislative Attorney  
November 24, 2021 | 2021-R-0173

## Issue

Describe the state's local option property tax relief programs for homeowners. This report updates OLR Report [2019-R-0034](#).

## Summary

State law gives municipalities the option of providing limited property tax relief to homeowners based on their (1) income, (2) age or disability status, or (3) veteran or emergency personnel status. The programs target specific groups of homeowners, including seniors, veterans, individuals with disabilities, firefighters and emergency personnel, and individuals whose property taxes exceed 8% of their income. Additionally, for fiscal years (FYs) 22 and 23, municipalities may adopt a program that either lowers the interest rate on delinquent payments or extends the penalty-free grace period.

These optional property tax relief programs are in addition to the tax relief municipalities are required to provide under state law. OLR Report [2021-R-0172](#) provides information on mandatory property tax relief for homeowners.

### ***Abatements***

*reduce the amount of tax due. For example, if a homeowner owes \$1,000 in taxes and is entitled to a 10% abatement, he or she would owe \$900 instead.*

*Circuit Breaker Programs prevent a tax from exceeding a specified portion of eligible individual's income.*

### ***Exemptions***

*exclude property or a portion of its value (i.e., reduces its assessed value) from taxation. For example, if a house has an assessed value of \$140,000 and \$20,000 is exempted, \$120,000 of its value would be taxable.*

### ***Tax Freezes***

*set an individual's property tax to the amount he or she owed at a particular time.*

## **Income-Based Programs**

### ***Deferral of Taxes Exceeding 8% of Homeowner's Income***

Municipalities' legislative bodies can vote to defer property taxes for any owner-occupied residence if the tax exceeds 8% of the owner's income for a given year. Deferred taxes are a lien on the property and must be paid with interest, when the homeowner dies or the property is sold ([CGS § 12-124a](#)).

### ***Abatement of Taxes for the Poor***

Town selectmen, city mayors and aldermen, borough wardens and burgesses, and other communities' committees may, with the approval of their standing abatement committees or, if lacking one, the Office of Policy Management (OPM) secretary, abate taxes or the interest on delinquent taxes assessed on people who are poor and cannot pay ([CGS § 12-124](#)).

## **Programs for Seniors and Individuals With Disabilities**

### ***Tax Freeze for Seniors***

Municipalities may freeze the property taxes on homes whose owner-occupant, or his or her spouse, has been a state resident for at least one year and is at least age 65 (municipalities, by a vote of their legislative bodies, may raise the age of eligibility). The freeze continues for a surviving spouse who is at least age 62 when the homeowner dies. Homeowners must meet the Circuit Breaker Tax Relief Program income thresholds (currently \$45,800 for married joint filers and \$37,600 for individuals, based on 2020 income). Municipalities may also impose asset limits for eligibility and put a lien on the property in the amount of the total tax relief granted plus interest ([CGS § 12-170v](#), as amended by [PA 21-84](#), § 1, and [CGS § 12-170w](#), as amended by [PA 21-2, JSS](#), § 170, & [PA 21-196](#), § 11).

More information on the Circuit Breaker Tax Relief Program is available on OPM's website [here](#).

### ***Relief for Homeowners Who are Seniors or Have Permanent Disabilities***

Municipalities may provide property tax relief to qualifying homeowners for real property they own and occupy as their principal residences. To qualify, the homeowner must have been a taxpayer in the municipality for at least a year and (1) be at least age 65, (2) have a spouse living with him or her who is at least age 65, (3) be certified by the Social Security Administration as permanently and totally disabled, or (4) be at least age 60 and the surviving spouse of an eligible taxpayer.

The tax relief may take any form, including freezing tax payments at specified levels, and municipalities may establish income criteria. But the overall amount of tax relief is limited to 10% of the total value of real property in the municipality in each given year. The total value of tax relief under this and the tax freeze (see above) and mandatory Circuit Breaker Tax Relief programs cannot exceed the homeowner's annual tax.

The municipality may put a lien on the property for the amount of the tax relief, and must do so if the relief provided under all these programs combined is more than 75% of the tax owed ([CGS § 12-129n](#)).

### ***Exemption for Homeowners With Disabilities***

Municipalities must provide a \$1,000 property tax exemption to homeowners who (1) are eligible to receive permanent total disability benefits under Social Security; (2) qualify for permanent disability benefits under a federal, state, or local government retirement plan; or (3) are at least age 65 and no longer eligible to receive benefits under the disability benefit provisions of Social Security ([CGS § 12-81\(55\)](#)).

Municipalities have the option of also providing these homeowners an additional exemption of up to \$1,000 ([CGS § 12-81i](#)).

### ***Exemption for Special Tax Levied***

Municipalities may exempt a prorated amount of any special tax levied on real property for low-income seniors and individuals with disabilities eligible for the mandatory tax freeze program for these homeowners ([CGS § 12-129o](#)).

### ***Exemption for Individuals Who are Blind***

Municipalities may provide a \$2,000 exemption to qualifying homeowners who are blind ([CGS § 12-81j](#)). This local option exemption is in addition to the mandatory \$3,000 exemption municipalities provide to these homeowners ([CGS § 12-81\(17\)](#)).

## **Programs for Emergency Personnel**

### ***Relief for Firefighters and Emergency Personnel***

Municipalities may provide, by ordinance, an abatement or exemption to the following types of active and retired volunteers:

1. local emergency management directors;



2. firefighters and fire police officers;
3. emergency medical technicians and paramedics;
4. civil preparedness staff;
5. active members of a volunteer (a) canine search and rescue team or (b) underwater search and rescue team;
6. ambulance drivers in the municipality; and
7. retired volunteer firefighters, police officers, or emergency medical technicians who have completed at least 25 years of service in those roles.

The ordinance may also authorize interlocal agreements for providing tax relief to certain active and retired volunteers who live in one municipality but volunteer or volunteered their services in another municipality.

The tax relief may be in the form of either an (1) abatement of property taxes of up to \$2,000 due for any fiscal year or (2) exemption applicable to the assessed value of real or personal property up to an amount equal to \$2 million divided by the municipality's mill rate at the time of assessment (effectively reducing the amount a taxpayer owes by up to \$2,000) ([CGS § 12-81w](#), as amended by [PA 21-83](#)).

### ***Abatement for Surviving Spouses of Police Officers or Fire Fighters***

Municipalities may establish a program to abate all or a portion of the property tax on the principal residence of the surviving spouse of a police officer, firefighter, or emergency medical technician who dies while in the performance of his or her duties ([CGS § 12-81x](#)).

## **Programs for Veterans**

While the exemption amounts below are set in statute, the law requires a municipality to proportionally increase most of these amounts if a revaluation results in a grand list increase ([CGS § 12-62g](#)). This requirement does not apply to the below-described exemptions for (1) non-disabled veterans without wartime service or (2) Goldstar parents or spouses ([CGS § 12-81jj](#), as amended by [PA 21-79](#), § 17, and [CGS § 12-81ii](#)).

### ***Additional Exemption for Wartime Veterans or Surviving Spouses***

Municipalities may provide qualified wartime veterans, or their surviving spouses, with a property tax exemption of up to \$20,000 or 10% of a property's assessed value. Municipalities may set the income threshold for eligibility, with the minimum being the default amount the state annually sets



for other property tax exemptions (currently \$37,600 for individuals and \$45,800 for married joint filers, based on 2020 income) ([CGS § 12-81f\(a\)&\(c\)](#)). This exemption is in addition to the state-mandated exemption they must provide to these veterans or their surviving spouses ([CGS § 12-81\(19\)&\(22\)](#)).

### ***Additional Exemption for Disabled Veterans***

State law requires municipalities to provide veterans who have a Veterans Administration (VA) disability rating of at least 10% with (1) a “base exemption” ranging from \$2,000 to \$3,500, depending on the disability rating and (2) an income-based exemption of either 50% or 200% of the base exemption amount, depending on whether their income falls below or above a statutorily-set threshold ([CGS § 12-81\(20\)](#)).

Municipalities may, with their legislative body’s approval, provide an additional exemption to veterans who are entitled to the larger income-based exemption (due to their incomes falling below the statutorily-set threshold). If the municipality chooses to provide the exemption, it must be at least \$3,000 and applied to the assessed value of the veteran’s property ([CGS § 12-81f\(b\)](#)).

### ***Additional Exemption for 100% Disabled Veterans***

State law requires municipalities to provide veterans who have a 100% disability rating with (1) a “base exemption” of \$3,500 and (2) an income-based exemption of either 50% or 200% of the base exemption (either \$1,750 or \$7,000), depending on whether their incomes fall below or above a statutorily-set threshold (\$21,000 if married and \$18,000 if unmarried) ([CGS §§ 12-81\(20\)](#) & [12-81g\(a\)](#)).

Municipalities may, with their legislative body’s approval (or board of selectmen’s approval where the legislative body is a town meeting), increase the income-based exemption for those with incomes not above \$24,000 if married or \$21,000 if unmarried. Municipalities that do so must provide an income-based exemption equal to 300% of the base exemption (i.e., \$10,500), rather than the standard 200% ([CGS § 12-81g\(b\)](#)).

### ***Exemption for Certain Non-Disabled Veterans Without Wartime Service***

The law allows a municipality, with its legislative body’s approval, to exempt up to \$5,000 or 5% of the property’s assessed value for veterans who (1) do not qualify for certain other veterans’ property tax exemptions (i.e., wartime, disabled, and severe service-related disability exemptions) and (2) have incomes below a threshold. Municipalities may increase the income threshold for eligibility, with the minimum being the amount the state annually sets (currently \$37,600 for

individuals and \$45,800 for married joint filers, based on 2020 income) ([CGS § 12-81j](#), as amended by [PA 21-79](#), § 17).

### ***Specially Adapted House***

Municipalities may provide a total exemption to those veterans receiving financial assistance for specially adapted housing under Title 38 of the United States Code ([CGS § 12-81\(21\)\(c\)](#)). (A specially adapted home is one outfitted to make it suitable for someone who has lost his limbs or eyesight.)

### ***Property Tax Exemption for Gold Star Parents and Spouses***

Municipalities may provide a property tax exemption to any parent or surviving spouse of a service member killed in action while performing active military duty with the U.S. Armed Forces (i.e., “Gold Star” parent or surviving spouse). A municipality may exempt up to \$20,000 or 10% of the property’s assessed value.

To be eligible for the exemption, the income of the Gold Star parent or surviving spouse cannot exceed (1) the state’s income limit for a single person for other veterans’ property tax exemptions (currently \$37,600) or (2) an amount the municipality sets, up to \$25,000 more than the state limit ([CGS § 12-81i](#)).

## **Temporary Property Tax Relief Programs**

The legislature passed a law during the 2021 legislative session allowing municipalities and taxing districts to adopt programs (for FYs 22 and 23) that provide temporary property tax or municipal utility charge relief to taxpayers in the form of either payment deferral or lowered interest rates, as described below.

A municipality’s legislative body, or taxing district’s board of directors, must approve the program. Under either program, and the relief may apply to property taxes (including those owed on real and personal property and motor vehicles) or municipal water, sewer, or electric rates, charges, or assessments (i.e., municipal utility charges) ([PA 21-73](#), §§ 1 & 2).

### ***Payment Deferral***

Municipalities and districts that offer a payment deferral program must allow taxpayers to defer property tax or municipal utility payments for 90 days after the due date ([PA 21-73](#), § 1). Under existing law, taxpayers generally have a one-month grace period, after which interest accrues from the due date ([CGS § 12-146](#)).

### ***Lowered Interest Rate***

Municipalities and districts that adopt a program to lower interest rates must subject delinquent property tax and municipal utility payments to an interest rate of 0.25% per month (3% per year) for 90 days after they become due, unless the full amount is paid sooner or the interest rate under existing law is lower. After the 90-day period expires, any unpaid amount is subject to the penalties and interest rate specified under existing law ([PA 21-73](#), § 2). Generally, municipal property taxes accrue interest at a rate of 1.5% per month (18% per year) for each month or part of a month that elapses between the due date and the payment date ([CGS § 12-146](#)). The same rate typically applies to municipal utility charges.

JSH:kl

## **APPOINTMENT SUB-COMMITTEE**

The following are recommendations from the Appointment Sub-Committee from their December 6 and December 7 meetings:

### Appointments

- Jean Sundstrom – Commission on Aging
- Sali Parker – Commission on Aging
- Sean Flynn – Economic Development Commission
- Cathy Ann Clark – Zoning Board of Appeals Alternate



Office of the COLLECTOR OF REVENUE  
**KRISTY MERRIFIELD, CCMC**  
 kmerrifield@easthamptonct.gov

December 13, 2022

To: The East Hampton Town Council,

The documentation for the tax refunds listed below is available in the Office of the Collector of Revenue for your review. There are four (4) refunds totaling \$1,041.74.

Respectfully Submitted,

Kristy L. Merrifield, CCMC  
 Collector of Revenue

0. ☐ CL

10.00 ☐ +

25.90 ☐ +

678.26 ☐ +

327.58 ☐ +

004

1,041.74 ☐ TL+

## **BOARD AND COMMISSION SUMMARY NOVEMBER 2022**

### **Arts & Culture Commission**

The Arts & Culture Commission met on November 17 at the Goff House. They noted the Story Walk that was a result of their grant premiered on November 19 at Seamster Park. The 2023 meeting dates were approved. The Commission members reviewed upcoming events in town.

### **Board of Finance**

The Board of Finance met for their regularly scheduled November meeting on November 21. While much of the agenda was discussed at the Tri-Board meeting that occurred just prior to this meeting, a formal motion was approved to recommend that the town appropriate funds for costs in connection with improvements to the EHMS roof. The Board also approved the 2023 Meeting Calendar and will be reassessing Chair and Vice Chair assignments at the December meeting.

### **Brownfields Redevelopment Agency**

The Brownfields Redevelopment Agency held a special meeting on November 9. The members reviewed the feedback and revisions given by the TAB team and Ms. Bompoti. The members went through each section to briefly discuss what changes were needed and what could remain. It was decided to make all the revisions within the following week and submit the final draft by November 18<sup>th</sup>. The Town Manager was approved by the Town Council to submit the application on behalf of the agency members for the grant.

The Brownfields Redevelopment Agency held their regular meeting on November 26. The Town Manager gave the members an update. The members recapped the EPA grant submission. The members want to draft thank you letters for the TAB team and Ms. Bompoti for their help on the application drafting process. There was discussion of next steps for projects and any future funding for the commission. Chairman Baldassario reached out to the EDC chairman to introduce himself and suggested holding a discussion about keeping both commissions in the loop. It was suggested to have a member attend an EDC meeting to report to the commission. The meeting dates for 2023 were approved as submitted.

### **Clean Energy Task Force**

The Clean Energy Task Force met on November 1. The members welcomed new member Nico Guerrero to the task force. The members discussed the electric vehicle show and how to send an official thank you to the students and the high school for their help during the event. The members discussed and started planning a Heat Smart/ Clean Energy event. This event would help to spread awareness and promote clean energy companies. The members decided on February 18, 2023 at the high school as the date and place for the event. The members wanted to hold the event during a basketball game to gain more people's attention. The members also discussed high school students further participating in task force initiatives and events like the car show. The webpage for the task force needs updating and have some new articles posted to gain more interest and awareness. The members approved of the 2023 meeting dates.

### **Commission on Aging**

The Commission on Aging met on November 10. Ms. Ewing provided an overview of activities at the Senior Center. Dr. Rosenberg reviewed his meeting with the Town Manager regarding the survey recommendations with a focused theme of motivation, celebration and education. He will continue to

meet quarterly with the Town Manager. Ms. Greeno will be meeting with the Town Manager as well to discuss the survey for senior health and wellness recommendations. Jeremy DeCarli will be invited to the next Commission on Aging meeting to discuss accessory dwelling units with the committee. The members discussed membership and the makeup of the members including a Housing Authority member. The commission approved the 2023 meeting dates.

### **Conservation-Lake Commission**

The Conservation-Lake Commission met on November 10. The members reviewed and discussed three site plans and made motions of recommendations for each. An update on the watershed projects and federal funding was given to the members. There was brief discussion about the educational meeting held at the end of last month and the two properties that were awarded a plaque for being/ becoming Lake Smart. The 2023 meeting dates were approved as submitted.

### **Design Review Board**

No meeting

### **Economic Development Commission**

The Economic Development Commission met on November 15. There was an update on the Village Center Streetscape Improvement Project presented by the Town Manager. There was discussion on the Business Incentive Program with the Chairman of the Town Council. Chairman Philhower gave his advice and opinion about the program packet and the coinciding ordinance. There were some issues ironed out and discussed for clarification. The 2023 meeting dates were approved as submitted. There was discussion of the Bells on the Bridge event, updating the webpage pertaining to the Brownfields initiatives, and the Planning and Zoning minutes and motions. The members received an update from the Town Manager about the projects going on in town. The members discussed and nominated a new Chairperson and Vice Chairman for the commission. Mr. Reich and Mr. Doane gave their departing remarks to the commission members.

### **Fire Commission**

The Fire Commission met on November 14. The members were given an update from the Fire Chief and Fire Marshal. The members discussed the fire boat and the building committee. There was discussion about the educational trailer, the town ordinance for posted house numbers, and whom to call during the day if the town needs a Marshal. The Fire Marshal stated both he and the deputy can be called.

### **Inland Wetlands Watercourses Agency**

The Inland Wetlands Watercourses Agency met on November 16.

Continued Applications:

- A. IW-21-026: William Carter, 23 Bay Road, Rebuild Seawall, Construct Deck over Patio, Construct Open Porch, Construct 20' x 20' gazebo, and Modify Yard Area to Include Rain Garden and Vegetated Buffer within Upland Review Area. Map 09A/Block70/ Lot 23 Josh Wilson made a motion to approve the application using the standard short form permit. Dean Kavalkovich Seconded the motion. Vote: 4-0
- B. Application IW-22-026: Wei Bo Chen, 12 West Point, Install 1400SF Paver Patio, and 12' x 14' Gazebo in Upland Review Area. Map 05A/ Block 83/ Lot 15. Dean Kavalkovich made a motion to approve the application using the standard short form permit. Pete Wall Seconded the motion. Vote: 4-0
- C. Application IW-22-027: Middle Haddam Public Library, 2 Knowles Road. Construction of 220 Square Foot Covered Porch and Accessible Entry Ramp within Upland Review Area. Map

2C/ Block 18A/ Lot 2 Dave Boule made a motion to approve the application using the standard short form permit. Dean Kavalkovich Seconded the motion. Vote: 4-0

**New Applications:**

- A. Application IW-22-028: Jarrod and Leah Post, 128 Lake Drive, Construction of New Single-Family Home in Upland Review Area. Map 08A/ Block 70A/ Lot 9. Dean Kavalkovich made a motion to continue the application to the next regularly scheduled meeting (December 21, 2022). Pete Wall Seconded the motion. Vote: 4-0
- B. Application IW-22-029: Anthony Flannery, 1 Marshall Road, Construction of New Single-Family Home in Upland Review Area. Map 08A/ Block 70A/ Lot 15. Josh Wilson made a motion to continue the application to the next regularly scheduled meeting (December 21, 2022). Dean Kavalkovich Seconded the motion. Vote: 4-0

**New Business:**

- A. Approval of 2023 Meeting Calendar Josh Wilson made a motion to approve the 2023 meeting calendar as presented. Dean Kavalkovich Seconded the motion. Vote: 4-0

**Joint Facilities**

The Colchester- East Hampton Joint Facilities met on November 15th in person and via Zoom. Mr. Gilmore reported that the aeration tank #2 is up and running and septage haulers will be notified that normal operation can resume. One of the two operator positions have been filled. The board voted to form a sub-committee to re-examine shared services between the four (4) towns. Mr. Clayton and Mr. Gilmore are finalizing the proposal with AECOM for the MAPS study.

**Library Advisory Board**

The Library Advisory Board met on November 7. Mr. Kellogg shared a copy of the approved 3D Printing Policy. The board discussed the FY23/24 Library budget. The 2023 meeting dates were approved. Mr. Kellogg shared highlights of the December through February Library programs. November and December holiday hours were discussed. The board members discussed Strategic Planning. They will look at forming a sub-committee to develop the next strategic plan starting in December.

**Middle Haddam Historic District Commission**

No meeting

**Parks & Recreation Advisory Board**

No meeting

**Planning & Zoning Commission**

No meeting

**Water Pollution Control Authority**

The East Hampton Water Pollution Control Authority met on November 1st in person and via Zoom. Mr. Clayton reported that the Royal Oaks water system is scheduled for tank cleaning and inspection. The Board reviewed the preliminary opt/out grinder pump agreement provided by the Town Attorney. The force main contract with Savy and Sons is scheduled to be signed on November 4<sup>th</sup>.

**Zoning Board of Appeals**

The Zoning Board of Appeals met on November 14.



Public Hearings:

- A. Application ZBA-22-012: Alexandria Simonelli, 23 Wopowog Road, Reduce side setback from 25' to 12' for 12 x 24 shed. Map 21/ Block 52/ Lot 17-2. George Pfaffenbach made a motion to approve the variance as requested. Margaret Jacobson Seconded the motion. Vote: 5-0
- B. Application ZBA-22-013: Middle Haddam Public Library, 2 Knowles Road, Reduce front setbacks for Construction of 220 Square Foot Covered Porch and Accessible Entry Ramp. Map 2C/ Block 18A/ Lot 2. John Tuttle made a motion to approve the variance as requested. Kevin Reed Seconded the motion. Vote: 5-0

Margaret Jacobson made a motion to approve the 2023 Meeting Calendar as presented. Kevin Reed Seconded the motion. Vote: 5-0