

## **FINANCE/CLAIMS COMMITTEE MEETING**

**Thursday January 9, 2014 7:00P.M.**

CITY HALL  
Room 101  
125 East Avenue  
Norwalk, Connecticut  
AGENDA

1. Public Participation
2. Approve the Minutes of the following Finance Committee Meeting:  
December 12, 2013
3. Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:  
January 9, 2014
4. Narrative on Tax Collections dated January 9, 2014- Receive Report and discuss.
5. Monthly Tax Collector's Reports - Receive Reports and discuss:  
December 31, 2013
6. Authorize the Purchasing Agent to issue purchase orders to SHI International Corporation of Somerset, NJ, for the supply, installation, and training services, and 12 months of Gold support, for a UniTrends Recovery System [Project Bid #3372] for an amount not to exceed \$46,931.00, account 09140600-5777-C0375 (approved IT capital budget item; no special appropriation required).
7. Authorize the Purchasing Agent, Gerald J. Foley, to forward to the Ordinance Committee the request to raise the City's bid threshold amount to \$25,000.00 as allowed by Public Act No. 13-71.
8. October 1, 2013 Revaluation Update.
9. Fiscal Year 2014-15 Budget Update.
10. Receive information on Tax Relief Programs for the elderly and discuss.
11. Receive Board of Estimate and Taxation Appropriations dated:  
January 6, 2014

**CITY OF NORWALK  
FINANCE/CLAIMS COMMITTEE  
REGULAR MEETING  
DECEMBER 12, 2013**

**ATTENDANCE:** Bruce Kimmel, Chair; Douglas Hempstead, Jerry Petrini, Travis Simms, David Watts, David McCarthy, John Igneri (7:52 p.m.)

**OTHERS:** Mayor Harry Rilling; Council Member Richard Bonenfant, Council Member Shannon O'Toole-Giandurco, Council Member John Kydes, David Westmoreland, George Gianetti, Norwalk BOE; Charles Arquette, Vision Government Solutions, Inc; David Arnold, Vision Government Solutions, Inc; Michael Stewart, Norwalk Tax Assessor

**STAFF:** Thomas Hamilton, Director of Finance; Fred Gilden, Comptroller; Lisa Biagiarelli, Tax Collector

**CALL TO ORDER.**

Mr. Kimmel called the meeting to order. A quorum was present.

**PUBLIC PARTICIPATION.**

No one from the public wished to address the Committee at this time.

**Narrative from Tax Collector discussing purpose and procedures for the monthly Claims section of the Committee meeting.**

**Claims Committee: receive the monthly Claims report; review and approve claims as required for Claims Report dated:**

**October 10, 2013  
November 14, 2013  
December 12, 2013**

**Narrative on Tax Collection dated December 12, 2013 – Receive Report and discuss.**

**Monthly Tax Collector's report – Receive Report and discuss:**

**September 30, 2013  
October 31, 2013  
November 30, 2013**

**\*\* MR. KIMMEL MOVED THE ABOVE ITEMS.**

Ms. Biagiarelli came forward and greeted the Committee. She then gave a review of the November 2013 reports and her role as Tax Collector for the new Commissioners. (See Attached).

Ms. Biagiarelli then reviewed the Claims Committee Report and the details of the recent decision by the Superior Court regarding Raymour & Flannigan. She also gave a brief overview of the WPCA sewer fee adjustment for Raffaele Sandolo as contained in the November 14, 2013 Claims Refund Report.

Ms. Biagiarelli then reviewed the details of the Tax Sale. Mr. Kimmel then requested Ms. Biagiarelli to review the November Narrative in detail, which she did. (See Attached).

**\*\* THE MOTION TO APPROVE THE SPECIAL REQUEST PASSED WITH (HEMPSTEAD, PETRINI, WATTS, AND MCCARTHY) AND ONE ABSTENTION (SIMMS).**

**\*\* MR. HEMPSTEAD MOVED TO ACCEPT THE CLAIMS REPORTS AS PRESENTED.**

*Mr. McCarthy stated that he would recuse himself from the vote due to a potential conflict of interest involving an item in the October 10th report. He left the Chambers at 7:16 p.m.*

**\*\* THE MOTION TO ACCEPT THE CLAIMS REPORTS AS PRESENTED PASSED UNANIMOUSLY.**

*Mr. McCarthy returned to the Chambers at 7:17 p.m.*

**Approve the Minutes of the following Finance Committee Meeting:  
September 12, 2013.**

**\*\* MR. HEMPSTEAD MOVED THE MINUTES OF THE SEPTEMBER 12, 2013 MEETING.**

**\*\* THE MOTION TO APPROVE THE MINUTES OF THE SEPTEMBER 12, 2013 MEETING AS SUBMITTED PASSED WITH THREE IN FAVOR (HEMPSTEAD, IGNERI AND MCCARTHY) AND THREE ABSTAINING. (WATTS, SIMMS, AND PETRINI).**

**Resolution authorizing a Special Capital Appropriation in the amount of \$27,958 for the Mill Hill Building ADA Accessibility Project (Account No. 09146310-5777 C0374).**

Mr. Hamilton gave a brief overview of the item. Mr. Westmoreland came forward to speak about the Incerto House defunding and development of the Mill Hill Building ADA Accessibility

Project. He said that there were some funds from the Incerto House that were never reclaimed by the donors. The Historic Commission voted in July to close out the Incerto House account and appropriate the remaining funds to Mill Hill Capital Project. These funds will be used to improve the accessibility to the Mill Hill complex.

Mr. Westmoreland came forward and gave a brief history of the Incerto House project and stated that the cost to rebuild the house was not feasible. Multiple attempts to contact all the donors were made.

**\*\* MR. MCCARTHY MOVED THE ITEM.**

Mr. Westmoreland was asked when the project was expected to move forward. He replied that the submitted bids were too high, so that a rebidding would be done. Mr. Westmoreland said that he expected that construction would conclude following the end of the school programs at the site.

Mr. Petrini was asked if this was the total amount that would go towards the project. He said that he was very impressed when the Council had their October meeting at the site to celebrate 100 years of the incorporation of the City of Norwalk and South Norwalk. Mr. Westmoreland said that the Council had allocated \$100,000 but the bids came back at \$250,000. He went on to list a number of items that could be completed, such as removing the asbestos floor tiles and renovating the bathrooms.

Mr. Kimmel asked what happened to the remains of the Incerto House. Mr. Westmoreland said that the trailers with the timbers are on private property and he has contacted a restoration company in the Eastern Connecticut about storing the timbers on their property and possibly selling them at a future time. He went on to give the details of the proposal.

**\*\* THE MOTION PASSED UNANIMOUSLY.**

**Resolution, authorizing a Special Capital Appropriation in the amount of \$500,000 for improving Security and Enhance Safety in Norwalk Public School Buildings (Account No. 09145010-5777-C0260).**

Mr. Hamilton said that the Capital Budget was constructed last year right after the Newtown shooting. \$100,000 had been included in the 13-14 budgets as a placeholder for the security improvements. It was clear to those working on this budget that the \$100,000 was not going to cover the cost of increased security but was a placeholder. The BOE has conducted a safety assessment and is now requesting to expedite those plans.

**\*\* MR. IGNERI MOVED THE ITEM.**

Mr. Hempstead asked for the approximate start time of the project. Mr. Giannetti said that some portions of the plan will start immediately.

Mr. Petrini said that he supported this 100%. The discussion then moved to the financial costs and the Capital funds available. Mr. Hamilton said that the City would not have to go out to bond for this.

Mr. Hempstead asked for a list of the accounts that were closed out. Mr. Hamilton said that this information had been supplied to the BET and could be made available to the Committee members. The largest amount of funding came from the remaining funds from demolition of the Police Station.

Mr. Watts asked about the recent State grant for school security. Mr. Hamilton said that the BOE had received some funding from the State and would verify the amounts that the BOE received. Mr. Giannetti said that he believed one grant was \$65,000 and one additional grant was applied for, but he was not sure if it had been granted. Mr. Hamilton said that the information would be provided to the Committee members.

Mr. Kimmel asked if this would be a continuous process. Mr. Giannetti said that he believe this would be continuous.

**\*\* THE MOTION TO APPROVE THE RESOLUTION, AUTHORIZING A SPECIAL CAPITAL APPROPRIATION IN THE AMOUNT OF \$500,000 FOR IMPROVING SECURITY AND ENHANCE SAFETY IN NORWALK PUBLIC SCHOOL BUILDINGS PASSED UNANIMOUSLY.**

**Receive the Board of Estimate and Taxation Appropriations dated:  
November 4, 2013  
December 2, 2013**

Mr. Hamilton said that the Committee does not actually need to vote on the Appropriations, but simply receives them. The BET will be placing the item on the Council agenda. He then gave a brief overview of the two requests.

The first special appropriation is for the removal of trees that were damaged by Sandy or other large storms.

Mr. Hamilton then presented the request from the Building Department for \$20,000 for temporary staff to cover the increased permitting activity. The BET resolution was included in the information packet. Mr. Ireland feels that this amount will be enough to cover the remainder of the year.

**Authorize the Mayor, Harry W. Rilling, to submit an application to the State of Connecticut for grand funds provided under the State of Connecticut's Local Capital Improvement Fund for 2013 Entitlement .**

Mr. Hamilton said that this agenda item had been placed on the agenda in error. The 2014 request will not be available until later. This item was withdrawn.

**Presentation on the October 1, 2013 Re-evaluation.**

Mr. Hamilton distributed copies of the presentation and back up materials. Mr. Hamilton introduced the various staff and Mr. Stewart, and others from the re-evaluation team involved in the project.

Notices have been sent to the property owners regarding their assessments. The property owners can appeal and new assessments are done. A series of four neighborhood presentations will be done at different locations in the various neighborhoods. The presentations will be similar to the presentation given to the Committee members.

Mr. Charles Arquette, from Vision Government Solutions, Inc., came forward and said that his company has more than 35 years of re-evaluation experience. New York City and Boston are among their appraisal clients.

Mr. David Arnold came forward to speak about appraisals. He reviewed the definition of what a mass appraisal was and how the methodology was. These are mandated by the State of Connecticut every five years and every 10 years require interior inspections. These properties are assessed at 70% of what the market value could be. There are various adjustments such as new construction and physical parcel verification.

Mr. Arnold then listed a number of misconceptions, such as the City would conduct a re-evaluation in order to increase revenue re-evaluations along cause everyone's taxes to rise and other issues. He also gave a definition of Market Value and explained that the re-evaluation process started in October of 2012 and included data collection, sale analysis and field review among other things.

Mr. Hempstead said that the field cards in the Tax Assessor's office do not contain much of the information that the re-evaluation team utilizes. He said that the more information that can be provided for the public is helpful. Mr. Arnold said that there is a sales analysis provided to the Assessor's Office in a manual. This includes an analysis of all the sales in the City and can be broken down into neighborhoods.

Mr. Kimmel asked how the assessor's deal with the residents who will not allow the appraisers into the residence. Mr. Arnold said that there was data available from the previous years.

Mr. Kimmel said that there were a number of years where there were no re-evaluations done, so there may have been work done on property that was done without permits. Mr. Stewart said that the City officials often give information to the Assessor's office from the Zoning Office or the Health Department. The selling price of the properties can be used as a guide for what the interior looks like.

Mr. Arnold said that Vision makes four attempts to contact the residents to gain access into the residence after measuring the exterior of the residence. He went on to explain the development of the assessed values. This includes Field Review, Sales Analysis and Valuation Model Development.

Mr. Igneri asked about how the changes made by FEMA last July would affect the evaluation. Many of the homes that were in compliance before the storm became out of compliance after the new guidelines were issued. Mr. Arnold said that all the sales that were made after the event were being evaluated closely. Mr. Hempstead said that it will be important to inform the residents that they can come in to appeal the assessment, but make them aware that there is only a narrow window of time to do so. Mr. Hamilton said that the City would be providing very specific information on individual property. A new tax calculator has been put on the website. All property owners have the right to understand how their taxes are calculated and have the right to appeal, both informally and formally. He said that he believed that the City was offering more information than most municipalities.

Mr. McCarthy said that he had tried the calculator and was given the information and was able to see what the new taxes would be if the budget remains constant. This shows the effect of the re-evaluation.

*Mr. Watts left the meeting at 8:17 p.m.*

Mr. Petrini asked if the commercial estimator was accessible. Mr. Stewart said that the notification for commercial businesses went out a bit later than residential.

Mr. Kimmel said that it would be helpful if The Hour could do an article on the tax calculator.

Mr. Arnold said that the informal hearings were currently underway.

*Mr. Watts rejoined the meeting at 8:19 p.m.*

Mr. Hamilton said that when Vision identifies a systemic issue that would affect more than one parcel, the adjustment would be made for the entire area affected, such as a complex or neighborhood.

Mr. Arnold said that the State of Connecticut requires certain statistics to be submitted and then property owners are notified of the taxes. Residents can then file with the Board of Assessment Appeals. Mr. Hempstead said that it might be a good idea to provide a checklist for the home owners who wish to appeal.

Mr. Arnold then reviewed the State of CT Statutory Ratio Testing Standards and the relevant statistics. Mr. Kimmel asked if the metrics for Stamford were similar to the ones for Norwalk. Mr. Arnold said that they were. He then reviewed the timeline with the Committee members.

Mr. Petrini then asked if the timeline would affect the setting of the budget cap. Mr. Hamilton said that the date of the budget cap would remain the same.

Mr. Hamilton then came forward and displayed a document to the Committee members. He said that he would be discussing what the implication of the re-evaluation would be for the various residents. The City is trying to be as transparent as possible and reminded everyone that this was about distributing the cost as equitably as possible. The Norwalk property values has declined and this is true across the country. While Commercial values are increasing by about 1%, many of the residential values have declined around 12%. This is particularly true for multiple family residents. Motor vehicles and personal property are assessed every year. 18% of the properties will see an increase in taxes while more than 80% will not. He then reviewed the various changes in the different classifications (single family, multiple family, condominiums, etc.)

Mr. Hamilton displayed a chart showing the Grand List by District. The results of the re-evaluation vary by district and also by neighborhood. The aggregated number shows a slight decline City wide. The discussion moved to the assessment of personal property.

Mr. Hempstead pointed out that Stamford had a 25% drop in property values. Mr. Hamilton said that residential property in Norwalk has been rising by half a percent a month. Shelton had a 17% drop, Greenwich dropped 12% and Westport dropped 13%. The values in Norwalk held up reasonably well.

Mr. Hempstead said that ECS factors the values heavily in their calculation. Mr. Hamilton said that this was true and he would speak about this issue. The re-evaluation is not complete and the appeals are a vital part of the process. It is critical to get this message out to the taxpayers. Having fair and equitable values is important. The tax calculator is available and Norwalk may be the only municipality that makes this type of tool available to their residents. Mr. Hamilton went on to show some hypothetical mill rates for single family dwellings. Norwalk's grand list is the third highest in the State; Greenwich is number one, Stamford is number two and Norwalk is third.

Mr. Watts asked if the taxes in Stamford would be lower. Mr. Hamilton said that the taxes would be slightly lower and reminded everyone that Stamford had a slightly larger commercial tax base. The determining factor is development and growth of the tax base. There is room for improvement, but Norwalk is doing well for itself. Mr. Hempstead said that there was also median incomes to factor in. Mr. Stewart said that the major component of the Grand List is the commercial percentage.

### **FY 2014-15 Overview of Budget.**

Mr. Hamilton then gave a brief overview of the Budget timeline schedule.

*Mayor Rilling left the meeting at 9:15 p.m.*

Mr. Hamilton said that the economy is showing signs of recovery, but Connecticut is lagging behind the rest of the nation. Residential and Commercial real estate values are still below the 2006-2007 values. There is also an upturn in building permit activity, which will help the grand list grow.

State Aid is projected to remain flat. Norwalk approves its budget before the State completes its budget. Mr. Hamilton said that his outlook on the budget is that it has improved over the last five years. Locally generated revenues are increasing over the last few years. Interest income has been flat and remains low. The tax base will decline by approximately 10% reflecting the impact of the re-evaluation. This will mean that the mill rate must be increased.

The BOE is the largest portion of the budget with every 1% increase translating into 1.6 million dollars. Most City labor contracts have been settled and provide for a 2% wage increase. Pension contributions is the third major budget driver and will continue to be so until 2015. Employee Health care benefits costs are well-contained due to recent negotiated change in the City Health Plan. There has been progress made in reducing the unfunded OPEB liability and no increase in OPEB contributions is expected. The insurance fund is anticipated to remain in the black.

Mr. Hamilton then reviewed the Structural Budget Drivers including pension, Health Benefits for both Current and Retired Employees.

52.6% of the budget goes to the BOE, Public Safety gets 13.2%. 90.1% of the revenue comes from residential taxes.

Mr. Kimmel asked if there would be a major discussion about the re-evaluation and the budget in January. In the past, the Finance Committee held their own public hearing. The regular meeting will be on the 13th. He suggested that a public hearing be scheduled during the week of February 17th. It was decided that it would be tentatively held on February 20th followed by a special Finance Committee meeting for discussion of the Operating Budget on the 20th, if needed.

Mr. Watts asked if there was anything that was being done in terms of senior tax relief. Mr. Hamilton said that that had been some adjustment three years ago by increasing the income limits and the benefits by about \$200 dollars. Mr. Stewart said that there is a State formula that the City uses. Mr. Hempstead asked how many residents were added. Mr. Stewart said that he thought there were about 250 new applications and there was about 1,200 - 1,300 residents currently in the program. Mr. Kimmel asked if this could be included in the January agenda. Mr. Stewart said that by the middle of January, the final figures have to be set. Discussion followed. Mr. Watts said that he was tired of seniors giving testimonies about how they had to leave because they are on fixed income and can't handle the property taxes. Discussion followed about the process.

Mr. Kimmel said that the January agenda should have updates on the re-evaluation, the budget, and a discussion about senior tax relief.

**ADJOURNMENT.**

**\*\* MR. IGNERI MOVED TO ADJOURN.**

**\*\* THE MOTION PASSED UNANIMOUSLY.**

The meeting adjourned at 9:50 p.m.

Respectfully submitted,

Sharon L. Soltes  
Telesco Secretarial Services

**AGENDA**

JANUARY 09, 2014

**CLAIMS COMMITTEE MEETING**

**REFUNDS PROCESSED  
CLAIMS COMMITTEE**

**APPROVED BY  
TAX COLLECTOR**

**REPORTED TO  
CLAIMS COMMITTEE**

ALVARO CADAVID DBA AMERICAN LIMOUSINE  
CARELLA MICHAEL P JR OR GAIL  
CRUZ CINDY A  
DAIMLER TRUST  
EVANS MICHAEL R  
FAULKNER LAURALEE L  
FOSTER KYLE R  
GMAC  
GMAC  
GMAC  
  
(\$1,879.72)  
GONZALEZ AGUILAR CARLOS  
(\$132.42)  
GREEN VERONICA C  
GUERRA JHON F OR GUERRA FANNY E  
(\$79.22)  
HAUGHEY WILLIAM H  
(\$100.66)  
HONDA LEASE TRUST  
(\$664.59)  
HONDA LEASE TRUST  
(\$1,056.82)  
MARCHESCHI JOHN J  
NISSAN INFINITI LT

12-MV-301251 (\$30.15)  
12-MV-309048 (\$74.81)  
12-MV-313489 (\$45.02)  
12-MV-314189 (\$66.14)  
11-MV-319224 (\$84.39)  
12-MV-319890 (\$25.61)  
12-MV-321765 (\$11.60)  
10-MV-324427 (\$91.08)  
10-MV-324515 (\$267.64)  
11-MV-324072 (\$331.31)  
11-MV-324073 (\$451.37)  
11-MV-324076 (\$347.36)  
11-MV-324077 (\$347.80)  
11-MV-324082 (\$401.88)  
12-MV-324722 (\$33.63)  
12-MV-324723 (\$98.79)  
12-MV-325319 (\$22.79)  
12-MV-325732 (\$57.66)  
12-MV-325733 (\$21.56)  
10-MV-327171 (\$93.17)  
11-MV-326730 (\$7.49)  
12-MV-SEVERAL SEE BACK UP  
12-MV-SEVERAL SEE BACK UP  
12-MV-338187 (\$170.88)  
12-MV-344476 (\$152.99)

PRORATION  
PRORATION  
ABATEMENT  
PRORATION  
PRORATION  
PRORATION  
PRORATION  
PRORATION  
ABATAMENT  
ABATEMENT  
ABATEMENT  
PRORATION  
PRORATION

**CLAIMS COMMITTEE MEETING**

**REFUNDS PROCESSED  
CLAIMS COMMITTEE**

**APPROVED BY  
TAX COLLECTOR**

**REPORTED TO  
CLAIMS COMMITTEE**

NISSAN INFINITI LT		12-MV-344240 (\$211.83)	PRORATION
NISSAN INFINITI LT		12-MV-344558 (\$290.67)	PRORATION
	(\$362.09)	12-MV-344772 (\$71.42)	PRORATION
NISSAN INFINITI LT		12-MV-344314 (\$330.70)	PRORATION
		12-MV-344617 (\$54.70)	PRORATION
	(\$475.78)	12-MV-344690 (\$90.38)	PRORATION
NISSAN INFINITI LT		12-MV344143 (\$71.42)	PRORATION
		12-MV-344578 (\$76.51)	PRORATION
		12-MV-344579 (\$264.13)	PRORATION
	(\$680.70)	12-MV-344900 (\$268.64)	PRORATION
NISSAN INFINITI LT		12-MV-344372 (\$252.66)	PRORATION
		12-MV-344553 (\$306.65)	PRORATION
	(\$742.03)	12-MV-344633 (\$182.72)	PRORATION
NISSAN INFINITI LT		11-MV-344221 (\$365.55)	ABATEMENT
	(\$850.18)	12-MV-344515 (\$484.63)	ABATEMENT
PATEL HETAL B		11-MV-347122 (\$18.10)	PRORATION
PEREZ OMAR FELIPE		12-MV-348219 (\$66.13)	PRORATION
	(\$184.39)	12-MV-348221 (\$118.26)	PRORATION
PETERSON DL TRUST		12-MV-348486 (\$30.30)	PRORATION
PILDER KATHLEEN B OR CHRISTOPHER J		12-MV-349003 (\$415.42)	PRORATION
POMPONI BONNIE		12-MV-349411 (\$100.00)	OVERPAYMENT THRU P/PAY
PRESCOTT TREVOR M		12-MV-349805 (\$19.18)	PRORATION
VARGAS CRISTINA		12-MV-363848 (\$100.45)	PRORATION
VAULT TRUST	(\$1,942.82)	12-MV-SEVERAL SEE BACK UP	PRORATION
WALKER RICHARD H		12-MV-365739 (\$133.98)	PRORATION

**CLAIMS COMMITTEE MEETING**

**REFUNDS PROCESSED**  
**CLAIMS COMMITTEE**

WHITTAKER BARBARA OR JAMES J  
  
(\$178.04)  
  
WRIGHT RUSSELL  
WROBLEWSKA NINA  
ZIMMERMANN PETER E  
  
(\$113.25)  
  
CAMAROTA ANTOINETTE

**APPROVED BY**  
**TAX COLLECTOR**

10-MV-367037 (\$61.00)  
11-MV-366149 (\$59.57)  
12-MV-366670 (\$57.47)  
12-MV-367591 (\$22.36)  
12-MV-367615 (\$30.41)  
11-MV-367841 (\$29.43)  
12-MV-368380 (\$83.82)  
12-MV-103838 (\$102.91)

**REPORTED TO**  
**CLAIMS COMMITTEE**

APPLY VETS EXEMPT  
APPLY VETS EXEMPT  
APPLY VETS EXEMPT  
PRORATION  
PRORATION  
PRORATION  
ABATEMENT  
FREEZE & LOCAL EXPT PER OPM

## Honda Lease Trust

Bill #	Vehicle	plate #	Refund
12-328462	2011/HOND Accord	165 YRK	\$ 93.37
12-328635	2010/HOND Accord	382 YAT	\$ 79.01
12-328654	2010/HOND Civic	398 YBN	\$ 69.32
12-328873	2010/HOND CRV	643 YES	\$ 65.89
12-329036	2010/ACUR TL	860 YDY	\$ 140.79
12-329057	2010/ACUR TSX	884 UTB	\$ 216.21
		Total	664.59

## Honda Lease Trust

Bill #	Vehicle	plate #	Refund
12-328357	2011/Hond CRV	310YZL	\$ 251.27
12-328483	2011/ACUR TSX	188YOC	\$ 201.90
12-328598	2010/HOND Accord	348YCW	\$ 123.75
12-328671	2010/HOND odyssey	422YHL	\$ 42.49
12-328839	2010/Hond Civic	611TFU	\$ 69.32
12-328854	2011/Hond Civic	625XHX	\$ 25.37
12-328903	2010/Hond Accord	681YBR	\$ 50.46
12-328984	2010/Hond CRV	790YES	\$ 98.65
12-329172	2011/HONDA Pilot	959WLA	\$ 193.61
	Total		\$ 1,056.82

Vault Trust

Bill #	Vehicle	plate #	Refund
12-364006	2010/Jeep Wrangler	171XWB	\$ 172.12
12-364014	2010/chev Malibu	266XZO	\$ 123.00
12-364031	2011/chry TownAndC	361YNR	\$ 123.91
12-364059	2011/Jeep Liberty	508YKM	\$ 124.86
12-364067	2011/Jeep Cherokee	541YKM	\$ 222.86
12-364081	2010/chev Traverse	605UZY	\$ 193.50
12-364084	2011/Jeep Cherokee	676YFG	\$ 445.18
12-364087	2011/Jeep Cherokee	717YFG	\$ 177.96
12-364126	2010/Jeep Wrangler	167YHG	\$ 242.23
12-364266	2011/chev Equinox	742YNS	\$ 117.20
Total			\$ 1,942.82

**TAX COLLECTOR'S REPORT  
DECEMBER 31, 2013**

<b>FISCAL YEAR 2013-2014 (2012 GRAND LIST)</b>	<b>ORIGINAL LEVY</b>	<b>ADJ. TAX COLLECTIONS JUN 12 - DEC 13</b>	<b>COLLECTION %</b>	<b>CORRECTED LEVY*</b>	<b>COLLECTION %</b>
AUTOMOBILE-REGULAR	\$15,711,222.28	\$13,725,626.00	87.36%	\$15,448,251.38	88.85%
AUTOMOBILE-SUPPLEMENTAL	\$2,359,065.70	\$636,631.37	26.99%	\$2,353,199.96	27.05%
PERSONAL PROPERTY	\$15,339,628.48	\$8,972,915.29	58.49%	\$15,294,563.26	58.67%
REAL ESTATE	<u>\$249,768,582.86</u>	<u>\$152,563,929.25</u>	<u>61.08%</u>	<u>\$249,599,031.19</u>	<u>61.12%</u>
<b>TOTAL TAX</b>	<b>\$283,178,499.32</b>	<b>\$175,899,101.91</b>	<b>62.12%</b>	<b>\$282,695,045.79</b>	<b>62.22%</b>

<b>SEWER USE</b>	\$13,257,264.00	\$8,076,119.10	60.92%	\$13,233,024.00	61.03%
<b>IPP FEE</b>	\$230,750.00	\$181,966.30	78.86%	\$229,000.00	79.46%

<b>FISCAL YEAR 2012-2013 (2011 GRAND LIST)</b>	<b>ORIGINAL LEVY</b>	<b>ADJ. TAX COLLECTIONS JUN 12 - DEC 12</b>	<b>COLLECTION %</b>	<b>CORRECTED LEVY*</b>	<b>COLLECTION %</b>
AUTOMOBILE-REGULAR	\$15,053,085.96	\$13,121,571.21	87.17%	\$14,760,565.25	88.90%
AUTOMOBILE-SUPPLEMENTAL	\$2,221,140.61	\$350,994.87	15.80%	\$2,207,829.42	15.90%
PERSONAL PROPERTY	\$14,792,059.96	\$8,331,476.20	56.32%	\$14,632,331.24	56.94%
REAL ESTATE	<u>\$240,532,073.44</u>	<u>\$137,991,745.90</u>	<u>57.37%</u>	<u>\$240,213,208.80</u>	<u>57.45%</u>
<b>TOTAL TAX</b>	<b>\$272,598,359.97</b>	<b>\$159,795,788.18</b>	<b>58.62%</b>	<b>\$271,813,934.71</b>	<b>58.79%</b>

<b>SEWER USE</b>	\$13,356,387.00	\$7,581,543.24	56.76%	\$13,295,135.00	57.02%
<b>IPP FEE</b>	\$250,000.00	\$199,214.70	79.69%	\$244,000.00	81.65%

TAX DIFFERENCE 2012 G.L. vs. 2011 G.L. INCREASE/(DECREASE)	\$10,580,139.35	\$16,103,313.73	3.50%	\$10,881,111.08	3.43%
---------------------------------------------------------------	-----------------	-----------------	-------	-----------------	-------

SEWER DIFFERENCE 2012 G.L. vs. 2011 G.L. INCREASE/(DECREASE)	(\$99,123.00)	\$494,575.86	4.16%	(\$62,111.00)	4.01%
-----------------------------------------------------------------	---------------	--------------	-------	---------------	-------

IPP DIFFERENCE 2012 G.L. vs. 2011 G.L. INCREASE/(DECREASE)	(\$19,250.00)	(\$17,248.40)	-0.83%	(\$15,000.00)	-2.18%
---------------------------------------------------------------	---------------	---------------	--------	---------------	--------

<b>BACK TAXES COLLECTED</b>	<b>FISCAL YR 2013-2014 (JUL 13 - DEC 13)</b>	<b>FISCAL YR 2012-2013 (JUL 12 - DEC 12)</b>	<b>CUR YR vs. PRIOR YR INC/(DEC)</b>
PRIOR TAXES	\$1,248,941.52	\$1,400,023.04	(\$151,081.52)
PRIOR SEWER USE FEE	\$101,782.66	\$120,837.41	(\$19,054.75)
PRIOR IPP FEE	\$5,686.44	\$4,061.43	\$1,625.01
<b>TOTAL PRIOR TAX, SEWER &amp; IPP</b>	<b>\$1,356,410.62</b>	<b>\$1,524,921.88</b>	<b>(\$168,511.26)</b>
CURRENT INTEREST	\$266,930.09	\$266,758.51	\$171.58
PRIOR INTEREST	\$487,489.96	\$399,943.63	\$87,546.33
SEWER USE FEE INTEREST	\$31,902.35	\$35,592.42	(\$3,690.07)
IPP FEE INTEREST	<u>\$2,830.43</u>	<u>\$2,216.22</u>	<u>\$614.21</u>
<b>TOTAL INTEREST COLLECTED</b>	<b>\$789,152.83</b>	<b>\$704,510.78</b>	<b>\$84,642.05</b>
PRIOR LIEN FEE	\$9,243.69	\$9,460.92	(\$217.23)
CURRENT LIEN FEE	\$0.00	\$0.00	\$0.00
<b>TOTAL LIEN FEE COLLECTED</b>	<b>\$9,243.69</b>	<b>\$9,460.92</b>	<b>(\$217.23)</b>
<b>MISC FEES COLLECTED**</b>	<b>\$35,922.43</b>	<b>\$106,238.15</b>	<b>(\$70,315.72)</b>
<b>TOTAL PRIOR TAX, ALL INTEREST &amp; ALL FEES</b>	<b>\$2,190,729.57</b>	<b>\$2,345,131.73</b>	<b>(\$154,402.16)</b>

\* CORRECTED LEVY INCLUDING CERTIFICATES OF CORRECTION

\*\* PRIOR FISCAL YEAR INCLUDES TAX SALE AND TITLE SEARCH FEES PROCESSED THRU MUNIS



**To: Members of the Finance Committee**

**From: Karen Del Vecchio, Director, Information Technology**

**Date: December 30, 2013**

**Subj: Backup, Archive, and Restore System for Police Department Systems. (Bid Project #3372)**

The Norwalk Police Department information systems are comprised of several applications supporting such areas as computer aided dispatch, scheduling, and law enforcement records management. Video surveillance constitutes a significant portion of the department's electronic storage requirements.

One of the vital maintenance requirements of each of these systems is the ability to effectively and efficiently create backup copies of the terabytes of information contained therein for 1) archival purposes for records retention periods established by the State of Connecticut Librarian and 2) the recovery of information/records deleted or overwritten or as requested under FOI.

Replacement of the Police Department's existing archive and restore system was identified as a need in the capital budget process. The existing tape backup and restore system was installed in 2004 and has reached the end of its useful life. Moreover, the current system has limitations preventing it from supporting the latest versions of operating systems and 64 bit technology.

In August, the ITT Committee approved a bid spec for a UniTrends backup and archive system for Police, not to exceed \$47,100. UniTrends is the same archive/restore platform installed in 2012 for the City data center. In November of 2013, the City released Project BID#3372 for the supply and installation of a UniTrends system for Police. Six firms responded to the bid request. The IT Department reviewed the responses with the ITT Committee and recommended the award be given to the lowest authorized bidder.

The specific action requested is:

*Authorize the Purchasing Agent to issue purchase orders to SHI International Corporation of Somerset, NJ, for the supply, installation, and training services, and 12 months of Gold support, for a UniTrends Recovery System [Project Bid #3372] for an amount not to exceed \$46,931.00, account 09140600-5777-C0375 (approved IT capital budget item; no special appropriation required) and forward onto the Common Council for further action.*

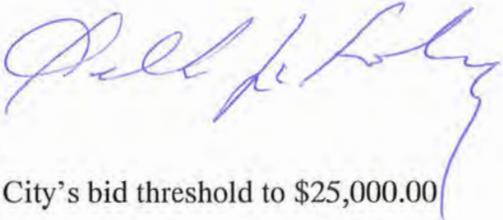
Att: ITT Approval Form



# M E M O R A N D U M

**Date:** January 2, 2014

**To:** Chairperson  
Finance Committee

**From:** Gerald J. Foley  
Purchasing Agent 

**Subject:** Bid Threshold Amount  
Re: Request to raise the City's bid threshold to \$25,000.00

---

Recently the State of Connecticut Legislature passed a Public Act No. 13-71 (Substitute Senate Bill 692) that effective October 1, 2013 raised the competitive bidding limit for Municipalities to \$25,000.00.

I am requesting authorization from the Finance Committee to submit a request to the Ordinance Committee seeking to have the City's Ordinance and Procurement Guidelines amended to reflect to this \$25,000.00 level as was allowed by this Public Act No. 13-71.

The City's current bid threshold for public solicitation is \$10,000.00. The requested increase in the competitive bid threshold amount to this \$25,000.00 level shall afford the City greater flexibility in its current procurement process as it relates to the processing of these relatively low value purchases. Additionally, this proposed increase will result in a reduction in the City advertising costs as it relates to posting of the public bidding notices in the local newspaper.

Thank you for your time and consideration in this matter. If you have any questions, please contact me at 203.854.7892.

**Agenda Language:**

*Authorize the Purchasing Agent, Gerald J. Foley, to forward to the Ordinance Committee the request to raise the City's bid threshold amount to \$25,000.00 as allowed by Public Act No. 13-71.*

*Attachment*



**Substitute Senate Bill No. 692**

**Public Act No. 13-71**

**AN ACT CONCERNING REQUIREMENTS FOR COMPETITIVE BIDDING FOR THE AWARD OF CONTRACTS OR PURCHASE OF PROPERTY BY MUNICIPALITIES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Section 7-148v of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2013*):

Notwithstanding the provisions of any municipal charter or any special act to the contrary, any municipality may, by ordinance, establish requirements for competitive bidding for the award of any contract or the purchase of any real or personal property by the municipality. Such ordinance may provide that, except as otherwise required by any provision of the general statutes, sealed bidding shall not be required for contracts or purchases having a value less than or equal to an amount established in the ordinance, which amount shall not be greater than [seven thousand five hundred] twenty-five thousand dollars. Nothing in this section shall be deemed to invalidate any ordinance enacted by a municipality prior to October 1, 1989. Nothing in this section and no ordinance adopted pursuant to this section shall be construed to limit the ability of a municipality to enter into a contract pursuant to section 4a-53a.

Approved June 5, 2013

Current ordinance

City of Norwalk, CT  
Thursday, January 2, 2014

## Chapter 103. TAXATION

### Article III. Tax Relief for the Elderly and Disabled Homeowners

**[Adopted 10-25-1983; amended in its entirety 9-26-2000]** *Editor's Note: Original Section 9 of this ordinance provided that it shall not be applicable prior to taxation on the Grand List of October 1, 1983.*

#### § 103-5. Enactment; purpose.

The City of Norwalk hereby enacts a tax relief program for elderly and disabled homeowners pursuant to Section 12-129n of the Connecticut General Statutes for eligible residents of the City of Norwalk, on the terms and conditions provided herein. This ordinance is enacted for the purpose of assisting elderly and disabled homeowners with a portion of the costs of property taxation.

#### § 103-6. Eligibility.

Any resident of the City of Norwalk who qualifies under the following requirements is eligible for property tax relief with respect to real property owned and occupied by such person as his or her principal residence.

- A. Such resident is 65 years of age or over or his or her spouse, who is living with such resident, is 65 years of age or over; or such resident is 60 years of age or over and is the surviving spouse of a taxpayer who was qualified in the City of Norwalk under this ordinance at the time of his or her death, with respect to real property on which any such resident or spouse is liable for taxes under the provisions of § 12-48 of the Connecticut General Statutes; or
- B. Such taxpayer is under age 65 and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security, or has not been engaged in employment covered by social security and, accordingly, has not qualified for benefits thereunder, but has qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act, and any government-related teacher's retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to the requirements under social security; and provided that
- C. Such person shall have been a taxpayer of the City of Norwalk and have paid taxes for a period of five years immediately prior to his or her receipt of tax relief under this

- ordinance. No tax relief shall be given under this ordinance to any person who owes delinquent taxes to the City of Norwalk.
- D. The property for which the tax relief is claimed is the legal domicile of such person and is occupied more than 200 days of each year by such person.
- E. Such person shall have applied for property tax relief under any state statutes for which he or she is eligible; or if such person has not applied for tax relief under any state statutes because he or she is not eligible, he or she shall so certify by filing a form acceptable to the Tax Collector swearing to his or her ineligibility under current qualification requirements.
- F. All permanent residents in the domicile who are aged 25 years and older and who occupy such domicile for more than 200 days of each year shall have combined annual aggregate adjusted gross income as defined in the Internal Revenue Code of 1954, as amended, plus tax exempt interest per Section 103 of the Internal Revenue Code of 1954, as amended, dividend exclusions as set forth in Section 116 of the Internal Revenue Code of 1954, as amended, social security benefits, railroad retirement benefits and income from other tax-exempt sources of an amount less than 114.33% of the maximum qualifying income defined in Connecticut General Statutes, Section 12-170aa, For the Grand List of October 1, 1999, this amount shall be \$33,500. The amount shall be adjusted annually as provided by Section 12-170aa(2) for the calendar year immediately preceding the year for which tax relief is sought and shall be posted in the office of the Assessor.

**[Amended 3-27-2001]**

### § 103-7. Filing of application.

- A. In order to be entitled to the benefits provided herein, an application must be filed with the Assessor not earlier than January 1 or later than April 15 of each odd-numbered year so that these benefits shall be available to the taxpayer in the next following two fiscal years. This application for such tax relief must be acted on in accordance with the eligibility standards hereinabove set forth. The Assessor is empowered to require all necessary documents to determine eligibility, and the withholding of such information, if reasonably available, shall be sufficient reason for the denial of tax relief.

**[Amended 5-28-2002]**

- B. For tax relief on the Grand List of 1999, applications must be filed no later than October 27, 2000, and for tax relief on the Grand List of 2000, applications must be filed no later than April 15, 2001. Application for tax relief filed prior to the passage of this amendment shall automatically be eligible for the increased tax relief provided herein for the Grand List of 1999 and the increased relief provided herein shall be applied retroactively by the Assessor on such applications.

### § 103-8. Limits of tax relief.

No property tax relief provided for any person shall exceed, in the aggregate, 75% of the tax which would, except for benefits provided by state statutes and the within program, be laid against said person.

### § 103-9. Maximum credits.

The total tax relief granted under the provisions of this program shall not exceed an amount equal to 1/2 of 1% of the total property tax assessed in Norwalk in the preceding fiscal year.

### § 103-10. Benefits to be prorated.

Only one tax credit shall be allowed for each parcel of real property eligible for tax relief under the within program. In the event that title to real property is recorded in the name of the taxpayer or his or her spouse, who are eligible for tax relief, and any other person or persons, the tax relief under the within program shall be prorated to allow tax relief equivalent to the fractional share in the property of such taxpayer or spouse, and the person or persons not eligible shall not receive any tax credit.

### § 103-11. Effect on other tax benefits.

The tax relief granted to any person under the within program shall not disqualify such person with respect to any benefits for which such person is eligible under state statutes, and any tax relief provided under the within ordinance shall be in addition to any such benefits.

### § 103-12. Amount of benefits; annual adjustment.

**[Amended 3-27-2001; 4-27-2004; 2-26-2008; 3-22-2011]**

Any individual or married couple eligible for tax relief as provided by this article, having income as provided in § 103-6F of this article, shall be entitled to tax relief as follows:

A. For the 2010 grand list and all subsequent tax years:

- (1) Tier 1: 0% to 81%: \$1,150.
- (2) Tier 2: 81.01% to 114.33%; \$750, except that, if the maximum credits granted under the provisions of this program shall exceed an amount equal to 1/2% of the total property tax assessed in Norwalk in the preceding fiscal year, then the amount of benefits for Tier 2 shall be adjusted by subtracting the total amount of benefits for Tier 1 from the maximum tax relief allowed under the program pursuant to § 103-9, leaving a balance of tax relief available to Tier 2. The amount of benefits for each Tier 2 recipient shall be calculated by dividing the remaining funding for tax relief available to Tier 2 by the total number of eligible persons in Tier 2.

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Chapter 103: TAXATION

### Article VII: Tax Deferral Program for Elderly and Disabled Homeowners

[Adopted 4-9-2002]

	Chapter 103: TAXATION	
	Article VII: Tax Deferral Program for Elderly and Disabled Homeowners	
	§ 103-16 Enactment; purpose.	
	§ 103-17 Eligibility.	
	§ 103-18 Filing of application.	
	§ 103-19 Limits of tax deferral.	
	§ 103-20 Tax deferral benefits; lien on property.	
	§ 103-21 Rate of interest on deferred taxes.	
	§ 103-22 Maximum credits.	
	§ 103-23 Deferral to be prorated.	
	§ 103-24 Effect on other tax benefits.	
	§ 103-25 Conclusion of deferral period.	
	§ 103-26 Funding.	

	§ 103-16 Enactment; purpose.
<p>The City of Norwalk hereby enacts, for the assessment year commencing October 1, 2001, and each assessment year thereafter, a tax deferral program for elderly and disabled homeowners pursuant to Section 12-129n of the Connecticut General Statutes for eligible residents of the City of Norwalk, on the terms and conditions provided herein. This article is enacted for the purpose of assisting elderly and disabled homeowners with a portion of the costs of property taxation.</p>	

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## § 103-17 Eligibility.

Any resident of the City of Norwalk who qualifies under the following requirements is eligible for property tax deferral with respect to real property owned and occupied by such person as his or her legal domicile and principal, permanent residence:

- A. Such resident at the close of the preceding calendar year has attained age 65 or over, or his or her spouse, who is living with such resident, is 65 years of age or over; or such resident is 60 years of age or over at the close of the preceding calendar year and is the surviving spouse of a taxpayer who was qualified in the City of Norwalk under this program at the time of his or her death, with respect to real property on which any such resident or spouse is liable for taxes under the provisions of Section 12-48 of the Connecticut General Statutes; or
- B. Such resident is under age 65 and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under social security; or has not been engaged in employment covered by social security and accordingly has not qualified for benefits thereunder, but has qualified for permanent total disability benefits under any federal, state or local government retirement or disability plan, including the Railroad Retirement Act, and any government-related teachers' retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to the requirements under social security; and
- C. Such resident shall have been a taxpayer of the City of Norwalk and have paid taxes for a period of at least the 12 months immediately preceding his or her application for tax deferral under this article;
- D. No tax deferral shall be given under this article to any person who owes delinquent property taxes, sewer fees or assessments or other delinquent charges to the City of Norwalk;
- E. The property for which the tax deferral is claimed is the tax lot which is the legal domicile and principal, permanent residence of such person, together with all improvements thereon, and is occupied for more than 200 days of each year by such person;
- F. Such resident shall have individually, if unmarried, or jointly, if married, qualifying income in an amount not to exceed \$40,000 for the calendar year 2002 and \$45,000 for the calendar year 2003 and thereafter. "Qualifying income" is defined as adjusted gross income, as defined in the Internal Revenue Code of 1986, as may be amended from time to time, plus the nontaxable portion of any social security benefits, railroad retirement benefits, income from other tax exempt retirement and annuity sources and income from tax exempt bonds, less an amount equal to the medical and dental expense deduction allowed or allowable under Section 213(a) of the Internal Revenue Code of 1986, as may be amended from time to time (currently allowed deduction for medical and dental expenses only if in excess of 7.5% of adjusted gross income);  
[Amended 1-28-2008]
- G. <sup>[1]</sup>Such resident, if eligible, shall have applied for, and have received, state-reimbursed property tax relief under the homeowners' program as outlined in Connecticut General Statute Section 12-170aa, or the program formerly known as the freeze program, as outlined in Connecticut General Statute Section 12-129b, for the same grand list year as the claimed deferral;  
[1]: *Editor's Note: Former Subsection G, which provided for the adjustment of the maximum amount of qualifying income, was repealed 1-28-2003. The ordinance also provided for the redesignation of former Subsections H through J as Subsections G through I, respectively.*
- H. The market value of the real property for which the tax deferral is claimed shall not exceed \$715,000, as determined by the most current property records on file in the office of the Tax Assessor; and
- I. Such resident may not receive both a locally funded tax credit, pursuant to § 103-5 of the Code of the City of Norwalk; and tax deferral hereunder simultaneously for the same grand list year. Applicants may receive either the local tax credit program, or for the tax deferral program, in any grand list year. A resident may receive the local credit for some grand list years, and the tax deferral for other grand list years.

## § 103-18 Filing of application.

- A. In order for an eligible resident to receive a tax deferral hereunder an application must be filed with the office of the Tax Assessor not earlier than February 1 or later than May 15 of each year for the next fiscal year. This application for such tax deferral shall be accompanied by a copy of the

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applicant's most recent federal income tax return for the previous calendar year and written documentation of all other income.

B. The Tax Assessor shall require all necessary documents to determine eligibility. The withholding of such information, if reasonably available, shall be sufficient reason for the denial of tax deferral.

C. The Tax Assessor shall establish such application forms and procedures as may be necessary to implement this tax deferral program. The Tax Assessor, or his or her agent, shall determine what evidence of qualifying income is pertinent for the determination of eligibility under this article, and shall be responsible for requesting and reviewing the same.

D. All applications, including federal income tax returns filed under this program, as well as any and all additional evidence of qualifying income required by the Tax Assessor, shall be kept in strict confidence and shall not be open to public inspection, in accordance with State Freedom of Information guidelines.

**§ 103-19 Limits of tax deferral.**

A. For any eligible resident, for any given grand list year, the total of all tax credits, abatements, exemptions, and deferrals provided under state statutes for elderly and permanently disabled taxpayers, shall not exceed 75% of the tax which would have been levied against such resident. For the purpose of this section, the term "exemption" shall not be construed to include the graduated increase in property tax assessments due to revaluation of property. If the total of all tax credits, abatements, exemptions and deferrals provided under state statutes for elderly and permanently disabled taxpayers does exceed 75% of the tax which would have been levied against any eligible resident, for any given grand list year, the Office of the Tax Assessor shall administer the programs so as to allow for maximization of state-funded property tax relief, in accordance with § 103-24, herein.

B. For each grand list year, deferral hereunder shall be limited to the lesser of either an amount up to \$2,500, or an amount up to 50% of the tax principal due, less any tax credits, abatements, exemptions and other benefits provided under state statutes for elderly and permanently and totally disabled taxpayers. For each grand list year, the minimum amount allowed for deferral hereunder shall be equal to the amount of the tax credit allowed under § 103-12.

C. The total deferral is not to exceed 75% of the market value of the subject real property, as determined by the Office of the Tax Assessor.

**§ 103-20 Tax deferral benefits; lien on property.**

A. An eligible applicant shall enter into a written agreement with the City providing for payment to the City of the tax deferral. A separate agreement shall be entered into for each grand list year.

B. The principal amount of such tax deferral benefit, and the rate of interest on the deferred amount, as described herein, shall be recorded in the Norwalk Land Records and shall constitute a continuing, priority lien against the subject property, payable upon the death of the applicant or the conveyance of the subject property.

C. The eligible resident shall be charged the current statutory fees for releases of lien continuing certificates at the time of payment to the City.

**§ 103-21 Rate of interest on deferred taxes.**

A. All deferred taxes shall be subject to an interest charge, determined annually by the Director of Finance on January 1. Such interest charge shall be equal to the annual percentage rate of the most recent City bond issue, rounded to the nearest 0.5%, plus an additional 1.5%, per year.

B. All such interest charges shall be included in the written agreement entered into by the eligible resident and the City, and shall be included on the lien continuing certificate recorded in the Norwalk Land Records to reflect the deferral of taxes.

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C. Interest shall be calculated on a monthly basis, with any portion of a month being considered a full month. Interest shall be simple interest, not compounded, and shall accrue from the month and year of the deferral until the month and year of the final payment to the City.

§ 103-22 Maximum credits.

The total tax deferral granted under the provisions of this program, together with the total tax relief granted under the provisions of §§ 103-5 through 103-12 of the Norwalk Code, shall not exceed an amount equal to 0.5% of the total property tax levy assessed in Norwalk in the preceding fiscal year.

§ 103-23 Deferral to be prorated.

- A. Only one tax deferral shall be allowed for each parcel of real property eligible for deferral under this program. The Tax Collector's Office shall mail a bill for such taxes, which shall be immediately due and payable in a single installment, with a grace period of 30 days from the date the bill is mailed.
- B. If such property is a multifamily dwelling, such deferral shall be prorated to reflect the fractional portion of such property that is currently occupied by the eligible resident.
- C. Such tax, as well as any previous deferred taxes, shall be immediately due and payable, collectible in the same manner as all other property taxes, and subject to the same liens and collection enforcement proceedings, provided that such tax shall be payable in a single installment within 30 days after the date the bill is mailed by the Tax Collector.
- D. If payment is not made upon demand at the conclusion of the deferral period, due to the death of the applicant or the conveyance of the property, the property shall become subject to Tax Collector's demand for payment and collection enforcement action in accordance with state statute. All deferred taxes, accrued interest, lien recording fees and collection costs, if any, shall be collectible in the same manner as all other property taxes, and subject to the same statutory penalty interest, liens and collection enforcement proceedings, as all other property taxes.

§ 103-24 Effect on other tax benefits.

The tax deferral granted to any eligible resident under this program shall not disqualify such eligible resident, or his or her surviving spouse, with respect to any tax relief for which such person is eligible under state tax relief programs. Any tax deferral provided shall be in addition to such state tax relief.

§ 103-25 Conclusion of deferral period.

- A. All deferred taxes, accrued interest, and lien recording fees shall become due and payable to the City upon the death of the applicant or the conveyance of the subject property, at which time the deferral period shall be deemed concluded. In the case of a conveyance of the subject property, payment in full shall be made to the City upon conveyance of said property.
- B. The estate of the applicant, or his or her agent or other party in interest, heirs and/or assignees, shall be solely responsible for notifying the Tax Assessor and Tax Collector of the death of the applicant within 60 days of the death and notify the Tax Assessor and Tax Collector of any Certificate of Devise within 60 days of the issuance of such certificate by the Probate Court.
- C. The grantor of the property conveyed, his or her agent or other party in interest, heirs or assignees, shall be solely responsible for notifying the Tax Assessor and Tax Collector directly of the conveyance of the property formerly subject to deferral, within 30 days.
- D. If payment is not made upon demand at the conclusion of the deferral period due to the death of the applicant or the conveyance of the property, the property shall be subject to the Tax Collector's demand for payment and collection enforcement action in accordance with state statutes.
- E.

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In the case of the death of an applicant, the deferral period shall not be deemed concluded if there remains a surviving spouse who qualifies for deferral under §103-17A, herein.

**§ 103-26 Funding.**

The Director of Finance shall make every effort to include in his or her annual budget an amount from the Undesignated Fund Balance to offset the estimated amount of taxes to be deferred under this program.

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POWERED BY GENERAL CODE

**NOTICE**

**A Regular Meeting of the Board of Estimate and Taxation of the City of Norwalk is hereby called and will be held on January 6, 2014 at 7:30 p.m. DST, at City Hall, Norwalk, Connecticut, in Room 231, for the following purposes to wit:**

**Consider Departmental Transfers and Special Appropriations:**

**FY 2013-14:**

1. \$45,000 from Contingency to the Registrar of Voters Department to cover costs associated with the September 2013 Democratic Mayoral Primary.

Any other business proper to come before the Board.

Dated at Norwalk, Connecticut, December 30, 2013

ATTESTED:.....  
Donna King, City Clerk

Publish 1 time, December 31, 2013