

BOARD OF ALDERMEN
FINANCE COMMITTEE MEETING

THURSDAY, SEPTEMBER 23, 2004

IMMEDIATELY FOLLOWING THE PUBLIC HEARINGS

SHELTON CITY HALL, 54 HILL STREET, SHELTON, CT

AGENDA

- ◆ **CALL OF THE MEETING/PLEDGE OF ALLEGIANCE**
- ◆ **PUBLIC PORTION**
- ◆ **AGENDA ITEMS**

APPROVAL OF MINUTES

1. **MEETING MINUTES AUGUST 2004**

NEW BUSINESS

2. **SEPTEMBER STATUTORY REFUNDS**
3. **LITIGATION FEES – MICHELSON, KANE, ROYSTER & BARGER – SIS**
4. **ADDITIONAL FUNDING – CHARTER REVISION**

OLD BUSINESS

5. **SPECIAL TAX DISTRICT FOR CONDOMINIUMS**
6. **TAX EXEMPTION – DISABLED PERSON**

REPORTS:

REPORT OF THE CHAIRMAN

ADJOURNMENT

APPROVAL OF MINUTES

- 1. MOVE TO RECOMMEND TO THE FULL BOARD TO WAIVE THE READING AND APPROVE THE MINUTES OF THE FINANCE COMMITTEE MEETING OF AUGUST, 2004.**

NEW BUSINESS:

2. SEPTEMBER STATUTORY REFUNDS

MOVE TO RECOMMEND TO THE FULL BOARD THAT THE REPORT OF THE TAX COLLECTOR RELATIVE TO THE REFUND OF TAXES FOR A TOTAL AMOUNT OF \$42,188.27 BE APPROVED AND THAT THE FINANCE DIRECTOR BE DIRECTED TO MAKE PAYMENTS IN ACCORDANCE WITH THE CERTIFIED LIST RECEIVED FROM THE TAX COLLECTOR. FUNDS TO COME FROM THE STATUTORY REFUNDS ACCOUNT #001-0000-311.13.00

3. LITIGATION FEES – MICHELSON, KANE, ROYSTER & BARGER - SIS

MOVE to authorize a total payment of \$5,786.00 to MICHELSON, KANE, ROYSTER& BARGER, P.C. for services rendered per statement dated AUGUST 10, 2004 with funds to come from the following Legal Services Accounts:

Professional Services	001-1900-411.30-01	\$
Legal Fees	001-1900-411.30-03	\$ 5,786.00
Foreclosure Fees	001-1900-411.50-01	\$
Miscellaneous Services	001-1900-411.80-03	\$
Court Costs	001-1900-411.80-84	\$

4. ADDITIONAL FUNDING – CHARTER REVISION

MOVE TO TRANSFER \$3,000 FROM CONTINGENCY GENERAL, ACCT #001-9900-900.99-00 TO CHARTER REVISION ACCT #001-0300-412.80-93 TO COVER EXPENSES THROUGH THE END OF THE CURRENT FISCAL YEAR.

**** spreadsheet attached.**

Note: There was a 2 hr meeting on 9/14/04, as of yet an invoice has not been received from the Clerk.

OLD BUSINESS

5. SPECIAL TAX DISTRICT FOR CONDOMINIUMS

DISCUSSION & POSSIBLE ACTION

MEETING MINUTES FROM AUGUST 26, 2004 FINANCE MEETING

2. Special Tax District for Condominiums

Gloria Kovac, the Assessor, explained the first thing she researched was the State Statutes in terms of anything addressing special tax districts. The Statutes leave it open and the municipality can do whatever it deems necessary – a municipal ordinance or approval of the Board of Aldermen. She cited Sections 7-324, 7-328 and 7-339 m and n. She explained that she called about a dozen municipalities and discussed their arrangements as regarding condominiums.

Alderman Anglace asked that Ms. Kovac contact the City of Stamford as well, and get back to him.

The Aldermen discussed the various City services that the condominiums have, and do not have.

Alderman Anglace noted that the three main points of a special tax district for condominiums are, what are the benefits to the City, to the Condominium Association and to the owner of the condominium. What is involved from the City's point of view, or, what are we giving up to do this?

Ms. Kovac concluded that the laws that exist are enabling legislation that allows the municipality to call its own shots.

MEETING MINUTES FROM JULY 2004 FINANCE MEETING

4. *Special Tax District for Condominiums*

Alderman Finn explained that he and Alderman Minotti had a First Ward meeting and a resident of Aspetuck Village asked to see the City develop a special tax district for condominiums. The community they formerly resided in Stamford had this special tax district. The resident spoke with the

City Tax Collector and said this would be workable. Alderman Finn questioned this, as City Hall workers don't say something like this would be workable.

Alderman Finn stated, I would like to have the Finance Committee explore the possibility of establishing a special tax district for condominiums by contacting the City Tax Collector, Assessor and Corporation Counsel. I also would like to contact the Connecticut Conference of Municipalities and find out from them exactly what other communities in the State have this special tax district just for condominiums, as this would include all condominiums in the City of Shelton.

Alderman Anglace stated, I think it's an idea that is worth exploring; it will take a little time to do it and I think there are a lot of questions. It's not a new law as I understand it; I remember it came up a long time ago. It hasn't come up in recent years. Maybe there were some changes to the law, I don't know. We'll talk to the Assessor, have her come to one of our meetings and talk about it; we'll talk to the Tax Collector – I think your points are well taken. We'll have to get Counsel to look at it. It's a good idea.

6. MOTOR VEHICLE TAX EXEMPTION – DISABLED PERSONS

DISCUSSION AND POSSIBLE ACTION

MEETING MINUTES FROM MAY 27, 2004 FINANCE COMMITTEE

7. *Vehicle Tax Exemption – Disabled Residents*

Alderman Anglace stated, this is an e-mail that was received from a disabled resident. He says,

“I've been a resident of Shelton for the past 50 years, I am disabled, and in order to have transportation, I drive a vehicle that is specially adapted to my physical needs. Recently I attended a tax seminar conducted by a former auditing supervisor for the State of Connecticut. He pointed out Section 12-81c of the Connecticut General Statutes that gives municipalities the option to exempt from personal property taxation any motor vehicle owned by a person with disability or the parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person.” He noted that the majority of municipalities in Connecticut provide this exemption. “However, I called the Shelton Tax Collector's office and was advised that the City of Shelton has not yet done so. Shelton should provide this special property tax exemption to its disabled residents. To do so would be a great help to those who are already required to purchase a special vehicle in order to have transportation for themselves or their children. Modifications and equipment for adapted vehicles can be extremely expensive and a great burden to most families. For instance, the modifications that were done to

my van were priced at over \$30,000. In addition to the basic cost of this vehicle, I cannot imagine that this change would have a significant effect on the City's tax revenue. I am requesting that the City of Shelton modify its tax ordinances to incorporate the property tax exemption cited above, and would appreciate your attention to this matter. Please let me know if I can provide you with further information."

Alderman Anglace continued, Section 12-81c of the State Statutes says, "any motor vehicle owned by a person with disabilities or owned by the parent or guardian of such person, which vehicle is equipped for purposes of adapting its use to the disability of such person, provided the legislative body in the municipality adopts a definition of such vehicle, the legislative body may, by ordinance, exempt from personal property taxation any ambulance-type motor vehicle which is used exclusively for purpose of transporting medically incapacitated individual, except any such vehicle used to transport any such individual for profit; 2) any property owned by a non-profit ambulance company; and 3) any motor vehicle owned by the person."

I'm not sure of the definition part, and I'm not sure if they're talking about exempting from taxation the cost of modifications to the vehicle – adapting - as opposed to the cost of the vehicle plus the cost of the adaptation. They talk about veterans exemptions and service.

Alderman Finn stated, I believe this is something worthwhile for any community to look into and try and make it easier for those who are actually disabled, and do rely on vehicles of the nature that you're referring to with the wheelchair lifts.

I've called the Connecticut Motor Vehicle Department in Waterbury several weeks ago pertaining to the way they issue Handicap stickers. It is a concern of mine. I see a widespread

misuse of those stickers, not in the intention that they're meant for. I have not received a phone call back from the legal department, and I was advised by somebody else I should contact Mr. Belden. The reason why I called is we have individuals where I work who use their spouses' stickers to park in the handicap parking. We also have individuals who have temporary handicap parking permits, who we actually see run to their cars in the evening – they beat us to their cars – and you start questioning how the Motor Vehicle Department goes about handing these out. But then, it has nothing to do with the matter in front of you tonight with the wheelchair lifts. That is an individual who actually does need the permit for the spot that originally was supposed to be reserved for them so they can have a place to park when they go shopping and go to church and so on and so forth. I'm going to be attending the independent counsel seminar in Stratford for the disabled on June 14 – if you wish, I would like to bring that information with me and present it to them and try to get some input back from them which might be helpful to the City of Shelton and your committee looking into it.

Alderman Kudej stated, sure, thank you.

Alderman Anglace stated, there are a couple of things we have to look at and find some answers to. What does the law allow you to exempt – the car plus the adaptations, or just the adaptations? Secondly, does the State reimburse us if we exempt this? Is it subsidized by the State? Those are the things we'll find out.

Alderman Kudej stated, the way I read this letter is, the lady is looking for exempting the vehicle tax – the City charges.