Special Town Meeting
October 17, 2017

Town Clerk, Debra H. Denette called the Special Town Meeting to order at 8:02 p.m. at the Town Meeting Hall, 492 town Street, East Haddam. Nine people (9) people attended (seven voters). The Pledge of Allegiance was recited.

Edward Blaschik motioned to nominate Deb Denette as Moderator. First Selectman Emmett Lyman seconded the motion. Additional nominations were solicited, none were offered. Mr. Edward Blaschik motioned to close nominations, Mr. Lyman seconded the motion. The motion closing nominations carried unanimously via voice vote. The Town Clerk called for a vote appointing Deb Denette to serve as Moderator, the motion carried unanimously via voice vote.

The Moderator briefly defined the rules of conduct and read the call of the meeting. Mr. Lyman motioned to accept the call as read. Mr. Alan Blaschik seconded the motion. The motion accepting the call as presented carried unanimously via voice vote.

Item #1 Mr. Edward Blaschik motioned, Mr. Lyman seconded that the legislative body herein assembled consider and act upon the recommendation of the Board of Selectmen and the Board of Finance to accept a gift of two pieces of artwork from Greg Spencer.

Mrs. Denette advised that the artwork is presently located in the vault. It will be hung in the new building when completed. She noted that Mr. Spencer was permanently moving to Arizona and felt the pieces, one done by his grandfather, belonged in East Haddam.

There being no further discussion, the Moderator called for a vote on the motion to accept two pieces of East Haddam artwork donated by Mr. Greg Spencer. The motion carried unanimously via voice vote.

Item #2 Mr. Blaschik motioned, Mr. Lyman provided the second that the legislative body herein assembled consider and act upon the recommendation of the Board of Selectmen and the Board of Finance to enter into a three-year agreement on behalf of the Town from December 1, 2017 to November 30, 2020 with the Osterman Propane LLC for the purchase of propane for the new municipal complex at sellkirk plus $.30.

Mr. Lyman advised that their bid was very favorable and that they were highly recommended by Goodspeed.

There being no further discussion, the Moderator called for a vote that the legislative body herein assembled authorize the First Selectman to enter into a three-year agreement on behalf of the Town from December 1, 2017 to November 30, 2020 with Osterman Propane LLC for the purchase of propane for the new municipal complex at sellkirk plus $.30. The motion carried unanimously.

Item #3 Motion made by Mr. Lyman, seconded by Mr. Edward Blaschik that the legislative herein assembled consider and act upon the recommendation of the Board of Finance and the Board of Selectmen that the ordinance entitled “Tax Relief for the Elderly and Disabled in the Town of East Haddam, adopted February 3, 2009 and amended August 2, 2011 is hereby further amended to eliminate the effective Grand List years as recommended by the Assessor. Copies of said ordinance are on file in the Town Clerk’s Office during regular business hours.

The Moderator stated that she would entertain two amendments to the ordinance. The first would be to repeal Section 1 Statutory Authority in its entirety and replace it with the following language.
This Ordinance is adopted pursuant to the authority granted to the Town under Section 12-129n of the Connecticut General Statutes, as the same may be amended from time to time, and shall be effective for the Grand List of 2011 and all subsequent years.

The second is in paragraph D, “strike Internal Revenue code of 1954” and replace it with the “Internal Revenue Code of 1986” as amended. (The Internal Revenue Code of 1954 has been repealed).

The Moderator requested a motion to put the requested amendment on the floor so that the reason for the amendments could be discussed. Mrs. Karan Blaschik provided the motion, Mr. Alan Blaschik seconded the motion.

The Moderator advised that the replacement language for Section 1 addresses the gap years of 2015 and 2016 wherein the exemption was applied without legislative body authority. Further, the internal revenue code of 1954 was repealed and replaced with the internal revenue code of 1986. She added that the codification project that has been ongoing for a very long time addresses a blanket correction to update every reference, as this ordinance is being acted upon at this time to bring it back into conformance, that change should be incorporated.

Mr. Ed Blaschik inquired whether the recommending Boards were aware of the change. Mrs. Denette advised that the Board of Finance was alerted that an amended would be solicited and the reason for it, no objections were raised. Mr. Lyman read correspondence from the Town's attorney that advised that the suggested language accomplishes the same purpose as the original motion, AND it covered the gap years.

There being no further questions or comments, the Moderator called for a voice vote on the amendment. There were no votes cast either for or against. Accordingly the motion failed. Mrs. Dill stated that she is supportive of the ordinance, but would be in favor of reinstating a sunset so that the ordinance receives periodic review.

Mrs. Denise Dill motioned, Mr. Edward Blaschik provided the second that the legislative body herein assembled Delete Section 1. Statutory Authority in its entirety and replace it with the following language: This Ordinance is adopted pursuant to the authority granted to the Town under Section 12-129n of the Connecticut General Statutes, as the same may be amended from time to time and shall be effective for the Grand List of 2015 through 2020. And to strike Internal Revenue Code of 1954 and replace it with Internal Revenue Code of 1986.

The Moderator called for a vote on the amendment. The motion carried unanimously.

The Moderator than called for a vote on the motion that the legislative body herein assembled accept the Ordinance entitled tax relief for the elderly and disabled in the Town of East Haddam as amended herein. The motion carried unanimously via voice vote.

There being no further business to discussion, the meeting adjourned upon a motion made by Mr. Edward Blasvhik, seconded by Mr. Alan Blaschik and carried by unanimousl vote at 8:17 p.m.
TAX RELIEF FOR THE ELDERLY AND DISABLED IN THE TOWN OF EAST HADDAM

That the Town of East Haddam adopt the following Ordinance:

Section 1. Statutory Authority

This Ordinance is adopted pursuant to the authority granted to the Town under Section 12-129n of the Connecticut General Statutes, as the same may be amended from time to time, and shall be effective for the Grand Lists of 2015 through 2020.

Section 2. Qualifications for Tax Relief

To qualify for the tax relief provided in this Ordinance, the taxpayer shall meet the following requirements;

A. Shall be either (1) sixty-five (65) years of age or over at the close of the previous calendar year, or his or her spouse, who is domiciled with him or her, or has been confined to a nursing home from his or her residence in East Haddam, shall be sixty-five (65) years of age or over or the surviving spouse of a tax-payer previously qualified under this Section at the time of his or her death and over the age of sixty-two (62), subject to requalification hereunder, or (2) under age sixty-five (65) and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or have not been engaged in employment covered by Social Security and accordingly have not qualified for permanent total disability 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 such requirements under Social Security;

B. Shall have occupied the real property for which tax relief is sought as his or her principal residence and must either be owned by the applicant or be real property for which the applicant or his or her spouse is liable for taxes under CGS 12-48 of the Connecticut General Statutes, except as provided in Subsection C herein below.

C. Shall have been liable for residential real property taxes to the Town of East Haddam for a period of one (1) year immediately preceding the receipt of tax benefits under this Ordinance, and not owe any delinquent property taxes to the Town of East Haddam; PROVIDED HOWEVER, that if property is held in trust for a person who would otherwise qualify for this Elderly and Disabled Tax Relief Program, the tax relief may still be granted if the claimant is the primary beneficiary of the trust and the claimant meets all other requirements under this program. Under these circumstances, the application for relief shall be accompanied by a copy of the Trust Agreement. The Trust Agreement shall be reviewed by Town Counsel prior to any relief being granted to the claimant.

D. Shall have individually, if unmarried, or jointly if married, adjusted gross income, as defined in the Internal Revenue Code of 1986 as amended, plus social security benefits, income from other tax exempt retirement and annuity sources and income from tax exempt bonds, hereinafter called “qualifying income”, during the calendar year, preceding the filing of his or her application in an amount of no more than Fifty Thousand Dollars ($50,000.00).

Section 3. Benefits for Property

The benefits under this Ordinance shall be limited to the residence of the taxpayer, the house lot upon which such residence is located and any non-income producing accessory buildings located upon said lot.

Section 4. Implementation of Provisions; Qualifying Income; Confidentiality

The Tax Collector and the Assessor of the Town of East Haddam shall prescribe, with regard to their respective duties under this Ordinance, such forms and procedures as may be necessary to implement this Article. The Assessor, in addition, shall satisfy himself or herself as to the qualifying income of an applicant for benefits under this Ordinance by requesting and reviewing such evidence, including documents, of qualifying income as he or she may deem pertinent. All applications, federal income tax returns filed herewith and any additional evidence of qualifying income which the Assessor may require shall be kept confidential and not open to public inspection.
A. Tax relief shall be provided by the Town to applicants who meet the requirements of this Ordinance, subject to the limitations contained herein.

B. The yearly allowable relief shall be established as follows:

<table>
<thead>
<tr>
<th>Income</th>
<th>Relief Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 to $24,999</td>
<td>$500</td>
</tr>
<tr>
<td>$25,000 to $34,999</td>
<td>$400</td>
</tr>
<tr>
<td>$35,000 to $50,000</td>
<td>$300</td>
</tr>
</tbody>
</table>

However, in no event shall the total yearly program exceed the sum of One Hundred Fifty Thousand Dollars ($150,000). In such event, the amount of relief granted shall be reduced in a pro rata manner by maintaining, as far as possible, the maximum relief amount for the lowest income tax payers and then reducing the relief amount for each higher income tier until said program does not exceed said amount.

C. The property tax relief provided by this section shall be in addition to and not dependent upon those benefits available to qualified taxpayers under any General Statutes, Sections 12-129b to 129d, 12-129h and 12-170aa, provided that the Town and state benefits in any one year shall not exceed seventy-five percent (75%) of the real property tax which would have been imposed on a qualified taxpayer in the absence of such statute and this section.

D. If a qualifying taxpayer owns property jointly with a non-spouse, tax relief under the Elderly Tax Relief Program will be proportionate to the qualifying taxpayer's interest in the property.

E. Before the tax relief or any portion thereof under this section shall be given, such person must first apply for tax relief under any state statute for which he/she is eligible. If such applicant has not applied for tax relief under any state statute because he/she is not eligible, he or she shall so certify by filing annually to the Assessor or Authorized Agent on a form acceptable to the Assessor an affidavit testifying to his or her eligibility. The application must be filed each year with the Assessor between February first (1st) and May fifteenth (15) for tax relief for the following fiscal year which begins on July 1st.

F. Any otherwise qualified applicant must own and reside on the property subject to tax relief for at least one hundred eighty-three (183) days per year, for the property to qualify as the taxpayer's principal residence. Only one tax credit shall be allowed for each property eligible for tax relief. In any case where title to such real property is recorded in the name of the taxpayer or his or her spouse who is eligible for tax relief and any other person or persons, the tax amount shall be prorated to allow a tax credit equivalent to the fractional share in the property of such eligible taxpayer or spouse; if such property is a multiple family dwelling, such tax credit shall be prorated to reflect the fractional portion of such property occupied by the eligible taxpayer as provided by state statutes. Persons not otherwise eligible shall not receive any tax relief.

G. If any person entitled to the tax relief dies without leaving a qualified spouse, prorated tax relief shall be given from October 1 of the assessment year in which death occurs to the date of death. Such prorated portion shall be determined by a fraction, the numerator of which shall be the number of full months from the first day of October in such assessment year to the date of death and the denominator shall be twelve (12). If such person dies, the tax relief which such person shall be allowed for his or her estate shall be given for the next fiscal year and for any subsequent fiscal years which the surviving spouse of such person meets the requirements set forth. If any person receiving qualified tax relief hereunder sells the property on which the tax relief is granted, no additional tax relief shall be allowed for his or her interest in the property, and the purchaser of such property shall pay the town a prorated portion of the tax relief for that fiscal year. Such prorated portion of such relief shall be determined by a fraction, the numerator of which shall be the number of months from the date of conveyance, including the month of conveyance, to the end of the assessment year and the denominator of which shall be twelve (12). If such conveyance occurs in the month of October, the grantor shall be disqualified for tax relief in such assessment year. The grantee shall be required within a period not to exceed ten (10) days immediately following the date of such conveyance to notify the assessor thereof, whereupon the assessor shall determine the amount of tax reduction to which the grantor is entitled for such assessment year.

H. Applications for benefits under this section shall be filed biennially with the Assessor or Authorized Agent between February first (1st) and May fifteenth (15th) when State of Connecticut applications are due.
I. Any applicant who has received benefits from this section and is later found to be ineligible after filing a false affidavit will be liable for all benefits received. The amount due will be treated as taxes not paid from the date they would have been due and will be subject to interest and penalties as prescribed by law.

J. This ordinance shall take effect on passage and publication. Once the ordinance takes effect it may be amended by vote of the Town Meeting, upon the recommendation of the Board of Finance, without complying with requirements of CGS 12-129n applicable to the ordinance's initial approval.

K. If any section, subsection or other portion of this ordinance shall be declared unconstitutional or otherwise invalid by a court of competent jurisdiction, such unconstitutionality of invalidity shall not affect the remaining portions of this ordinance if they can be given effect without the unconstitutional or invalid provisions.

L. Any person aggrieved by the action of the Assessor in determining the amount of relief or in disapproving any such application under this ordinance may appeal to the Board of Selectmen in writing, within ten (10) days after the date of the written notification of the Assessor on such application. The Board of Selectmen shall promptly consider such appeal and may grant or deny the relief requested, or make such other modifications necessary to comply with the ordinance.

Adopted at Town Meeting, February 3, 2009.
Published Hartford Courant, February 10, 2009.
Amended at Town Meeting, August 2, 2011. (Grand List Years 2011, 2012, 2013 and 2014; changed application period from “filed annually” to “filed biennially”)
Published Hartford Courant, August 26, 2011.
Amended at Town Meeting October 17, 2017 (Grand List years 2015, 2016, 2017, 2018, 2019 and 2020); updated Internal Revenue Code reference.

Attest: Debra H. Denette,
Town Clerk
October 18, 2017