

TOWN COUNCIL
Town of Trumbull
CONNECTICUT
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TOWN HALL
Trumbull

TELEPHONE
(203) 452-5005



LEGISLATION & ADMINISTRATION COMMITTEE
Minutes
September 30, 2013

A quorum was present at 7:18 p.m., the meeting convened at the Town Hall.

The L&A Committee meeting's location was noticed for the Helen Plumb Building. The meeting recessed at 7:20 p.m.

The Chair noted there was a quorum and the meeting reconvened at the Helen Plumb Building at 7:26 p.m.

PRESENT: Suzanne Testani, Chairman, Jeff Jenkins (left the meeting at 7:20 p.m. prior to a quorum), Jeff Donofrio, Alternate, Fred Palmieri, Jr. and James Meisner Alternate.

ABSENT: Kristy Waizenegger, Martha Jankovic-Mark and Chad Ciocci, Vice Chairman.

ALSO PRESENT: Chief of Staff Jesse Jablon, (was present until 7:20 p.m. prior to a quorum), Director of Finance Maria Pires, Tax Assessor Mark Devestern, Town Council Chairman Carl A. Massaro, Jr. and Town Attorney Darin Callahan.

At 7:18 p.m. at the Town Hall:

Mr. MacKeil of RESOLUTION TC24-162 was present and indicated that he resided at 27 Edgewood Avenue. His party affiliation is independent and noted that he has always been an independent. Mr. MacKeil stated that he has been previously involved with Trumbull AYSO, Little League and Pop Warner. He recently retired from Sikorsky Aircraft and was interested in volunteering in the community. He approached First Selectman Herbst and found that there were several boards in which he could volunteer his time. Mr. MacKeil has lived in Trumbull all his life and has always loved nature and believes the Inland Wetlands and Watercourses Commission would be a good commission for him to serve on.

The meeting reconvened at the Helen Plumb Building at 7:26 p.m.

Moved by Mr. Palmieri, seconded by Mr. Donofrio to take Resolution TC24-162 out of order.

VOTE: Motion CARRIED unanimously.

1. RESOLUTION TC24-162: Moved by Mr. Meisner, seconded by Mr. Palmieri.

BE IT RESOLVED, That the appointment by the First Selectman of Mark MacKeil of 27 Edgewood Avenue as an alternate member of the Inland Wetlands and Watercourse Commission, be and the same is hereby for a term extending until December 1, 2014.

VOTE: Motion CARRIED unanimously.

2. RESOLUTION TC24-159: Moved by Mr. Donofrio, seconded by Mr. Palmieri.
BE IT RESOLVED AND ORDAINED, That Chapter 18 of the Municipal Code be amended to include Article V, Police and Firefighter Surviving Spouse Tax Relief Regulations, enacting a tax abatement program for spouses of police and firefighters. (*Full Resolution Attached*)

Atty. Callahan explained the ordinance was drafted from an enabling act of the CGS, §12-81x. §12-81x allows municipalities to abate taxes for the surviving spouses of police and firefighters who are killed in the line of duty. The legislation was enacted in 2002 on the heels of September 11th, 2001. Easton, Monroe and Newtown have such an ordinance. (Copies Attached). The purpose of the ordinance is to mitigate the immediate financial impact for the surviving spouse of the fireman or police officer.

Atty. Callahan reviewed the ordinance with the L&A Committee. Some towns have limited the service of the fireman or police officer to within their town only, some have abated 50% of the taxes others have abated 100%. Trumbull has opened the abatement to all firemen and officers who reside in the Town of Trumbull with 100% abatement with a cap of \$7,500. The dwelling must be owner occupied. The abatement is not transferable and is due within 90 days upon death. The administration of the ordinance is left to the discretion of the tax collector.

Atty. Callahan explained to Mr. Palmieri this does not currently exist in Trumbull's Municipal Code. The ordinance is drafted to cover both employee and volunteer members of the fire department. There is no distinction made to length of service. Some towns have made the distinction. Mr. Devestern stated the ordinance would probably not impact the Town greatly. Mr. Devestern recommended a percentage be abated as opposed to a dollar amount. This would allow for easier administration. Mr. Meisner spoke in favor of the 100% abatement with the cap of \$7,500; it offers more assistance to those who live in a modest home. Mr. Meisner noted the ordinance does not include a provision for the surviving spouse that moves to Town or had to downsize within the Town. Mr. Devestern stated Easton's ordinance does have a provision for when the surviving spouse moves to another property within the town. Mr. Meisner suggested limiting the abatement to police and firefighters within the state of CT, but makes it more liberal by allowing someone to move back into Trumbull or move within Trumbull within a certain timeframe of the death. Atty. Callahan indicated the ordinance was written with the intent that at the time of death there was property in the Town of Trumbull owned and occupied by a Town resident of the surviving spouse. The purpose was for the surviving spouse in the first year or two year after the death would not be subject to a tax lien foreclosure if they had to make the choice of paying the mortgage, weekly grocery bill or paying the taxes on the home.

Mr. Meisner stated language related to death due to health issues while on the job v. incidental death is missing from the proposed ordinance.

Mr. Devestern explained for Mr. Devestern stated the average assessment of a home in Trumbull is \$265,000 which equates to approximately \$7,500 in taxes with a median market value at \$346,000 (based on 2011). Mr. Massaro stated the intent is to cap the abatement to \$7,500. Mr. Devestern stated if a percentage is written into the ordinance this is something the tax assessor can do, he can not abate someone's taxes, but can abate through exemption.

Atty. Callahan confirmed for Mr. Palmieri that the ordinance includes out-of-town firefighters and police officers who reside in Trumbull. Some towns have restricted the ordinance to only the town's police officers and firefighters. Mr. Devestern stated that some towns have written into the ordinance if a town's officer or firefighter lives in another town dies in the line of duty a committee who would review and determine if the surviving spouse would have qualified under the ordinance if they had lived in the town. If the spouse did qualify the town would issue a check to the surviving spouse. Atty. Callahan clarified for the committee the spouse is defined as the spouse at the time of death.

Mr. Massaro clarified for the committee the language of the statute reads as abating the taxes; the tax collector would abate the taxes, not the tax assessor which is why the statutory language is accurate. The language in the proposed ordinance with regard to abating would have to stay based on the statutory language it is based on. Ms. Pires stated currently the Town has an abatement program for volunteer firemen and EMS workers living in or outside of Trumbull as long as they are volunteers of Trumbull.

Mr. Meisner questioned what the current insurance death benefit is for the firefighter and police officer. Ms. Pires stated she would report back on this.

Mr. Massaro stated the exception to this relief, portal to portal should be considered. Atty. Callahan stated it is covered by the definition of police duties. Mr. Massaro raised the question whether the police officer or firefighter who is killed on his way to work in a fatal accident would qualify. Mr. Massaro read the section of the town of Easton's ordinance that refers to this issue (Ordinance Attached). Mr. Massaro posed the question to the committee as to whether it would matter how the police officer or firefighter dies in the line of duty anytime they leave home. That is traditionally what is talked about in terms of fire and police, their job is their life they never know if they are coming home. There may be some law that states that a police officer is on duty 24-hours a day. The other exception that would need to be looked is death due to heart or hypertension while in the line of duty. The town of Monroe includes such a provision (Ordinance Attached), Mr. Massaro read the town of Monroe's exception to the committee. The question was raised whether or not the benefit would be received by the surviving spouse if the firefighter or police officer dies of a progressive occupational disease. Mr. Meisner indicated that there is insurance in place for this. The ordinance would be an add-on to the insurance and would like to review what insurance benefits are currently in place. Mr. Massaro stated the issue of transference to another house within the Town of Trumbull should be addressed. Mr. Massaro read Easton's language of the transferability to another residence in Town to the committee (full ordinance attached). Atty. Callahan indicated Easton's ordinance is very specific. Trumbull's proposed ordinance is closer to Easton's than Newtown's (Ordinance Attached). Easton's ordinance does disqualify police and firefighter's working outside of Easton.

After discussion with regard to the definition of spouse, Atty. Callahan clarified that the enabling act defines "spouse" and the ordinance follows that definition.

The Chair OPENED the Public Hearing at 8:03 p.m.

There was no one present from the public to speak for or against the resolution.

The Chair CLOSED the Public Hearing at 8:03.5 p.m.

Moved by Mr. Massaro, seconded by Mr. Palmieri to amend by adding subparagraph (5) to **Section 18-64 – Eligibility** as follows:

(5) Notwithstanding subparagraphs (1) and (2) above, The tax abatement in any given case shall remain in effect for so long as the surviving spouse occupies the property as his or her primary residence and holds legal title to the property. If a surviving spouse subsequently purchases a different property in the Town of Trumbull as his or her primary residence and all other qualifying criteria are satisfied, the tax abatement shall apply to the newly purchased property. The tax abatement may only apply to one property at any time.

VOTE: Motion CARRIED unanimously

Moved by Mr. Palmieri, seconded by Mr. Meisner to amend by changing within Section 18-62-Definitions, subparagraph (5) to (6) and add a new subparagraph (5) to read as follows:

Sec. 18-62 – Definitions

(5) Spouse shall be defined according to the Connecticut General Statutes.

VOTE: Motion CARRIED unanimously.

Mr. Donofrio CGS 46b-20 defines marriage as the “legal union of two (2) persons.” Atty. Callahan will look into this definition and report back, it is his understanding that marriage is defined but spouse is not defined.

Ms. Tesoro questioned if the other towns’ ordinances had been passed in the mid-2000’s before civil union. Mr. Massaro stated that the surviving spouse term is from the enabling legislation.

VOTE: Motion CARRIED as TWICE amended unanimously.

3. RESOLUTION TC24-160: Moved by Mr. Donofrio, seconded by Mr. Meisner.
BE IT RESOLVED, That the appointment by the First Selectman of Guido Picarazzi, Sr. of 51 Hillston Road as a member of the Inland Wetlands and Watercourse Commission, be and the same is hereby approved for a term extending until December 1, 2014.

Mr. Picarazzi was not present.

Mr. Massaro stated the Inland Wetlands & Watercourses Commission is short commissioners, there are quorum issues.

Mr. Picarazzi will be asked to come to full council meeting.

Moved by Mr. Meisner, seconded by Mr. Palmieri to send without recommendation

VOTE: Motion CARRIED unanimously.

4. RESOLUTION TC24-161: Moved by Mr. Meisner, seconded by Mr. Palmieri.
BE IT RESOLVED, That \$97,226 is hereby appropriated from the General Fund, \$6,863 to 01012600-501105 Technology-Salaries-OT, \$2,482 to 01023400-501102 Emergency Management-Salaries-PT, \$1,531 to 01023400-501105 Emergency Management-Salaries-OT, \$24,117 to 01030101-501105 HWY-Snow Removal-Salaries-OT, \$60,635 01030400-522204 Recycling-Services & Fess Contractual, \$1,598 to 01060200-501105 School Nurses-Salaries-OT.

Ms. Pires indicated that this appropriation is a result of the remaining expenditures due to Hurricane Sandy and Storm Nemo. FEMA will be reimbursing the Town 75% of the expenses, 25% is the Town’s share. The amounts listed on the attached schedule reflect the 25%. The Town’s expenditures were approximately \$1.4 million. Some departments did not need a supplemental and

were able to absorb the 25% in their budgets. The appropriation has been approved by the BOF. Of the \$350,000 the Town needs to pay, \$97,226 needs to be a supplemental. They transferred within a department as much as they could. The over-time was left until the end so the Town would know more closely what FEMA was going to reimburse. This resolution will close out the 2013 FY.

VOTE: Motion CARRIED unanimously.

There being no further business to discuss and upon motion made by Mr. Donofrio, seconded by Mr. Palmieri the Legislation & Administration Committee adjourned by unanimous consent at 8:31 p.m.

Respectfully Submitted,

Margaret Mastroni, Town Council Clerk

RESOLUTION TC24-159; BE IT RESOLVED AND ORDAINED, That Chapter 18 of the Municipal Code be amended to include Article V, Police Officers and Firefighters Surviving Spouse Tax Relief Regulations, enacting a tax abatement program for surviving spouses of police officers and firefighters; and,

WHEREAS, Police Officers and Firefighters provide life-saving public safety service to the Town of Trumbull; and,

WHEREAS, The Town of Trumbull is enabled by Connecticut General Statute 12-81x to provide for an abatement of all or a portion of property taxes due with respect to real estate owned and occupied as the principal residence of the surviving spouse of a police officer or a firefighter who dies in the performance of such police officer's or firefighter's duties; and,

WHEREAS, the Town of Trumbull desires to recognize the courageous service of police officers and firefighters by providing tax relief for their spouses in the event of their death in the performance of their duties;

NOW THEREFORE, BE IT RESOLVED AND ORDAINED, That Chapter 18 of the Municipal Code be amended to include Article V, Police and Firefighter Surviving Spouse Tax Relief Regulations and the following:

Sec. 18-60. – Generally.

The Town hereby enacts a tax abatement program with respect to real property owned and occupied as the principal residence of the surviving spouse of a police officer or firefighter who dies while in performance of such officer's or firefighter's duties pursuant to Connecticut General Statute § 12-81x and on the terms and conditions provided herein.

Sec. 18-61. – Purpose.

The purpose of this Ordinance is to honor police officer's and firefighter's who die while in the performance of his or her official duties and to ease the resulting financial burden on such officer's or firefighter's surviving spouse.

Sec. 18-62. – Definitions.

For purposes of this Ordinance, the following terms shall be defined as follows:

(1) Police Officer. The term "*police officer*" shall be defined as any person who is a duly employed member of a state or municipal police department in the State of Connecticut, serving in an official capacity, full-time or part-time, with or without pay.

(2) Firefighter. The term "*firefighter*" shall be defined as any person who is a duly employed or volunteer member of a fire department in the State of Connecticut, serving in an official capacity, full-time or part-time, with or without pay.

(3) Police Duties. The term "*police duties*" shall be defined as duties which an officer is obligated or authorized by law, regulation, or written condition of employment to perform.

(4) Fire Duties. The term "*fire duties*" shall be defined as duties performed while traveling to, at, or returning directly from fires or fire related calls, alarms of fires or calls for

mutual aid assistance, or tests or trials of any apparatus or equipment normally used by the fire department; while instructing or being instructed in fire duties; or while engaging in any other duty ordered to be performed by a superior or commanding officer in the fire department.

(5) Surviving Spouse. The term “*surviving spouse*” shall be defined as the spouse of a police officer or firefighter at the time such police officer or firefighter dies in the performance of his or her police duties or fire duties.

Sec. 18-63. – Tax Abatement Program

Subject to the eligibility terms and conditions set forth herein, there is hereby established effective the Grand List of October 1, 2013 an abatement of 100% of municipal real property taxes due or \$7,500 per year, whichever is less, with respect to real property in the Town of Trumbull owned and occupied as a primary residence by the surviving spouse of the following persons:

- (1) a police officer who dies in the performance of his or her police duties; or
- (2) a firefighter who dies in the performance of his or her fire duties.

Sec. 18-64. – Eligibility.

Municipal real estate taxes due on the real property shall be abated until the earlier of the following events:

- (1) the real property ceases being the surviving spouse’s primary residence;
- (2) the surviving spouse conveys legal title to the real property;
- (3) remarriage of the surviving spouse; or
- (4) 90 days after the death of the surviving spouse.

Sec. 18-65. – Administration.

The Tax Collector and the Tax Assessor shall prescribe such forms and procedures as they deem necessary and appropriate to implement this Ordinance.

The Tax Assessor, in addition, shall take steps as necessary and appropriate to satisfactorily establish the facts that support the eligibility of the surviving spouse for abatement of municipal real property taxes on an initial and continuing periodic basis.

Further, the Tax Collector and the Tax Assessor shall create and maintain records of the sum of the total monies abated as a result of this Ordinance on a fiscal and ongoing basis to be submitted for review by the Town Council and Board of Finance upon request.

Sec. 18-66. – Effective Date.

This Ordinance shall be effective upon the date of adoption.

REVISED 9/10/2013				REVISED 9/10/2013			
TRANSFER NUMBER	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BALANCE BEFORE SUPPLEMENTAL	ESTIMATED STORM REIMB	BALANCE AFTER STORM REIMB	AMOUNT OF SUPPL	BALANCE AFTER SUPPL
	SUPPLEMENTAL APPROPRIATIONS-STORMS RELATED						
	FISCAL YEAR 2012-13						
09-13-01	Supplemental Appropriations from the General Fund						
	Technology-Salaries-OT (Storm related and vacancy)	01012600-501105	(6,862.33)	-	(6,862.33)	6,863.00	0.67
	Emerg. Management-Salaries-PT (Storm related)	01023400-501102	(2,481.49)	-	(2,481.49)	2,482.00	0.51
	Emerg. Management-Salaries-OT (Storm related)	01023400-501105	(1,530.11)	-	(1,530.11)	1,531.00	0.89
**	HWY-Snow Removal-Salaries-OT (net of FEMA reimb)	01030101-501105	(54,454.37)	30,338.00	(24,116.37)	24,117.00	0.63
*	Recycling-Servcies & Fees Contractual (net of FEMA reimb)	01030400-522204	(224,527.09)	163,893.00	(60,634.09)	60,635.00	0.91
	School Nurses - Salaries -OT (Storm Reimb)	01060200-501105	(1,597.12)	-	(1,597.12)	1,598.00	0.88
			(291,452.51)	194,231.00	(97,221.51)	97,226.00	
*	\$54,631 represents the 25% not to be reimbursed by FEMA. See revised transfer #9-13-04						
**	Schedule revised because FEMA reimbursed was charged incorrectly						



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TOWN OF TRUMBULL
YEAR-TO-DATE BUDGET REPORT

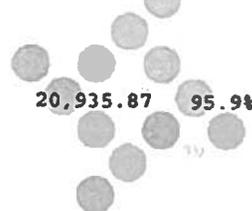
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FOR 2013 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01 GENERAL FUND							
03 PUBLIC WORKS							
01030100 PUBLIC WORKS - HIGHWAY							
<u>01030100 501101 SALARIES-FT/PERMAN</u>	1,762,808	-22,092	1,740,716	1,646,108.00			
<u>01030100 501102 SALARIES-PT/PERMAN</u>	24,853	1,333	26,186	26,185.67			
<u>01030100 501103 SALARIES-SEASONAL/</u>	7,500	8,000	15,500	14,152.00			
<u>01030100 501105 SALARIES-OVERTIME</u>	42,500	11,445	53,945	81,667.69			
<u>01030100 501106 SALARIES-LONGEVITY</u>	1,000	0	1,000	1,000.00			
<u>01030100 501888 UNIFORM ALLOWANCE</u>	20,815	380	21,195	20,099.60	1,095.24		
<u>01030100 522203 SERVICES & FEES-AN</u>	37,000	6,146	43,146	43,145.64			
TOTAL PUBLIC WORKS - HIGHWAY	1,896,476	5,212	1,901,688	1,832,358.60	1,095.24	68,234.16	96.4%
01030101 HW-SNOW REMOVAL							
<u>01030101 501105 SALARIES-OVERTIME</u>	165,000	0	165,000	189,116.19			
<u>01030101 522203 SERVICES & FEES-AN</u>	0	26,340	26,340	26,340.00			
TOTAL HW-SNOW REMOVAL	165,000	26,340	191,340	215,456.19	.00	-24,116.19	112.6%
01030200 PUBLIC WORKS - BLD MAINTENANCE							
<u>01030200 501101 SALARIES-FT/PERMAN</u>	496,004	-30,579	465,425	465,424.48			
<u>01030200 501102 SALARIES-PT/PERMAN</u>	13,639	424	14,063	14,062.46			
<u>01030200 501105 SALARIES-OVERTIME</u>	2,600	13,621	16,221	16,220.52			
<u>01030200 501106 SALARIES-LONGEVITY</u>	425	425	850	850.00			
<u>01030200 501888 UNIFORM ALLOWANCE</u>	1,225	0	1,225	983.96			
<u>01030200 522203 SERVICES & FEES-AN</u>	95,000	-2,226	92,774	80,128.56	7,276.97		
<u>01030200 522204 SERVICES & FEES-CO</u>	5,270	0	5,270	4,820.83			
TOTAL PUBLIC WORKS - BLD MAINTENANCE	614,163	-18,335	595,828	582,490.81	7,276.97	6,060.22	99.0%
01030300 FLEET MAINTENANCE							
<u>01030300 501101 SALARIES-FT/PERMAN</u>	507,979	0	507,979	487,043.13			

transfer 9-13-04A
94,608.00 94.6%
.33 100.0%
1,348.00 91.3%
27,722.69 151.4%*

Supp
-24,116.19 114.6%*
.00 100.0%





09/10/2013 16:57
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TOWN OF TRUMBULL
YEAR-TO-DATE BUDGET REPORT

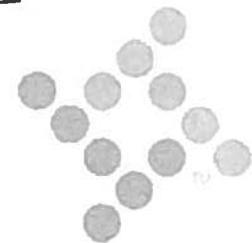
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FOR 2013 13

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01030300 501105 SALARIES-OVERTIME	10,200	0	10,200	6,012.52	.00	4,187.48	58.9%
01030300 501106 SALARIES-LONGEVITY	500	0	500	500.00	.00	.00	100.0%
01030300 501888 UNIFORM ALLOWANCE	5,575	0	5,575	1,764.97	.00	3,810.03	31.7%
TOTAL FLEET MAINTENANCE	524,254	0	524,254	495,320.62	.00	28,933.38	94.5%
01030400 RECYCLING CENTER							
01030400 501101 SALARIES-FT/PERMAN	189,038	0	189,038	189,165.74	.00	-127.74	100.1%*
01030400 501105 SALARIES-OVERTIME	29,840	0	29,840	15,594.34	.00	14,245.66	52.3%
01030400 501888 UNIFORM ALLOWANCE	500	0	500	587.98	.00	-87.98	117.6%*
01030400 522204 SERVICES & FEES-CO	1,849,334	0	1,849,334	1,867,098.96	68,020.13	(A) -85,785.09	104.6%*
TOTAL RECYCLING CENTER	2,068,712	0	2,068,712	2,072,447.02	68,020.13	-71,755.15	103.5%
TOTAL PUBLIC WORKS	5,268,605	13,217	5,281,822	5,198,073.24	76,392.34	7,356.42	99.9%
TOTAL GENERAL FUND	5,268,605	13,217	5,281,822	5,198,073.24	76,392.34	7,356.42	99.9%
TOTAL EXPENSES	5,268,605	13,217	5,281,822	5,198,073.24	76,392.34	7,356.42	
GRAND TOTAL	5,268,605	13,217	5,281,822	5,198,073.24	76,392.34	7,356.42	99.9%

** END OF REPORT - Generated by Maria Pires **

(A) (85,785.09)
 Transfer of
 9-14-04
 need suppl (60,634.09)
 25,151.00



<u>Account Code</u>	<u>FEMA Storm</u>	<u>FEMA Category</u>	<u>Category Description</u>	<u>Approved Expenses</u>	<u>FEMA Reimb.</u>
01000026-420062	CAT A Storm Sandy	ADMIN	ADMIN	1,800.79	1,350.59
01000026-420062	CAT A Storm Sandy	EQUIPMENT	EQUIPMENT (less 25% to revenue acct)	56,883.32	42,662.49
01000026-420062	CAT B Storm Nemo	EQUIPMENT	EQUIPMENT (less 25% to revenue acct)	13,883.21	10,412.41
01000026-420062	CAT B Storm Sandy	ADMIN	Admin	1,363.00	1,022.25
01000026-420062	CAT B Storm Sandy	EQUIPMENT	EQUIPMENT (less 25% to revenue acct)	8,426.67	6,320.00
01000026-420062	CAT B Storm Sandy	MATERIALS	Materials - Generators Town 75% (Less 25% to revenue acct)	11,636.00	8,727.00
01013400-511150	CAT A Storm Sandy	LABOR	LABOR - FICA for OT (combined)	10,535.82	7,901.87
01013400-511150	CAT A Storm Sandy	LABOR	LABOR - FICA for Reg Hours (combined)	12,062.34	9,046.76
01013400-511150	CAT B Storm Nemo	LABOR	LABOR - FICA	3,295.00	2,471.25
01013400-511150	CAT B Storm Sandy	LABOR	Police FICA	9,451.96	7,088.97
01013400-511150	CAT B Storm Sandy	LABOR	Senlor Ctr/Social Svces FICA	1,747.49	1,310.62
01013400-511150	CAT B Storm Sandy	LABOR	WPCA FICA	500.43	375.32
01022000-501105	CAT B Storm Nemo	LABOR	LABOR - POLICE OT	22,815.00	17,111.25
01022000-501105	CAT B Storm Sandy	LABOR	Police OT	123,555.04	92,666.28
01022000-534402	CAT B Storm Sandy	MATERIALS	Materials - TPD Tape and Flares	745.00	558.75
01023400-534402	CAT A Storm Sandy	MATERIALS	MATERIAL	442.81	332.11
01023400-534402	CAT B Storm Sandy	MATERIALS	Materials - EOC Food	1,727.32	1,295.49
01030100-501101	CAT A Storm Sandy	LABOR	LABOR - Highway Reg Hours (80%)	126,142.93	94,607.20
01030100-501105	CAT A Storm Sandy	LABOR	LABOR - Highway OT (80%)	110,178.54	82,633.91
01030101-501105	CAT B Storm Nemo	LABOR	LABOR - SNOW OT	40,450.91	30,338.18
01030101-534402	CAT B Storm Nemo	MATERIALS	MATERIAL - SNOW SUPPLIES	32,463.55	24,347.66
01030300-567701	CAT A Storm Sandy	EQUIPMENT	EQUIPMENT (less 25% to revenue acct)	170,650.72	127,988.04
01030300-567701	CAT B Storm Nemo	EQUIPMENT	EQUIPMENT (less 25% to revenue acct)	41,649.63	31,237.22
01030300-567701	CAT B Storm Sandy	EQUIPMENT	EQUIPMENT (less 25% to revenue acct)	25,280.02	18,960.01
01030300-567701	CAT B Storm Sandy	MATERIALS	Materials - Generators Town 75% (Less 25% to revenue acct)	34,907.99	26,180.99
01030400-522204	CAT A Storm Sandy	CONTRACTS	CONTRACTS - Debris Removal	218,524.00	163,893.00
01050000-501105	CAT B Storm Sandy	LABOR	Social Services OT	19,789.45	14,842.09
01050600-501105	CAT B Storm Sandy	LABOR	Senlor Center OT	3,053.55	2,290.16
01060000-578805	CAT A Storm Sandy	CONTRACTS	CONTRACTS - BOE Tree Work	8,000.00	6,000.00
01060000-578805	CAT A Storm Sandy	LABOR	LABOR -BOE FICA	487.21	365.41
01060000-578805	CAT A Storm Sandy	LABOR	LABOR -BOE Reg Hours	6,368.79	4,776.59
01060000-578805	CAT B Storm Nemo	CONTRACTS	CONTRACTS	137,905.13	103,428.85
01060000-578805	CAT B Storm Sandy	LABOR	BOE FICA	920.49	690.37
01060000-578805	CAT B Storm Sandy	LABOR	BOE OT	12,035.05	9,026.29
01060000-578805	CAT B Storm Sandy	MATERIALS	Materials - Generators BOE 25%	15,514.66	11,636.00
01080600-501101	CAT A Storm Sandy	LABOR	LABOR - Parks Reg Hours (20%)	31,535.53	23,651.65
01080600-501105	CAT A Storm Sandy	LABOR	LABOR -Parks OT (20%)	27,544.64	20,658.48
01080600-534402	CAT B Storm Sandy	MATERIALS	Materials - PARKS - Transfer Pumps	451.36	338.52
01080800-578806	CAT A Storm Sandy	CONTRACTS	CONTRACTS - Emergency Tree	39,374.74	29,531.06
20100000-501105	CAT B Storm Sandy	LABOR	WPCA OT	6,541.57	4,906.18
20100000-534402	CAT B Storm Sandy	MATERIALS	Materials -WPCA - Wildwood Generator	1,390.16	1,042.62
20100000-578801	CAT B Storm Sandy	RENTAL EQUIP	Rental Equip - WPCA Generator Rentals	5,472.00	4,104.00
72130077-522205	CAT B Storm Sandy	MATERIALS	Materials - Shelter Food	2,182.33	1,636.75
				1,399,686.15	1,049,764.61

An ordinance providing for the abatement of real property taxes for surviving spouses of police officers and firefighters

It is the purpose of this Ordinance to honor a police officer or firefighter who dies while in the performance of his or her duties for the Town of Easton and to ease the resulting financial burden of his/her surviving spouse.

This Ordinance is enacted pursuant to Connecticut General Statutes Section 12-81x which authorizes a municipality to provide for the abatement of property taxes with respect to real property owned and occupied as the principal residence of the surviving spouse of a police officer or firefighter who dies while in the performance of such officer's or firefighter's duties.

Definitions: For purposes of this Ordinance, the following terms shall have the following meanings:

The term "firefighter" shall be defined as any person who is a duly designated member of Easton Volunteer Fire Company Number 1, Inc. ("Fire Company") or an employee of the Easton Fire Department ("Fire Department").

The term "police officer" shall be defined as a duly sworn member of the Easton Police Department.

The term "surviving spouse" shall be defined as a person who was a resident of the Town of Easton and married to or partner in a civil union with a police officer or a firefighter at the time of the police officer's or firefighter's death.

With regard to firefighters, the term "duties" shall be defined as duties performed while traveling to, at, or returning from fires or fire-related calls, answering alarms of fires or calls for mutual aid assistance, while traveling to, at, or returning from tests or trials of any apparatus or equipment normally used by the Fire Department and/or Fire Company, while instructing or being instructed in fire duties, and while performing any other duty ordered to be performed by a superior or a commanding officer in the Fire Company or Fire Department.

With regard to police officers, the term "duties" shall be defined as any action which a police officer is obligated or authorized by law, rule, regulation or written condition of service to perform.

In accordance with Section 12-81x of the Connecticut General Statutes, there is hereby established an abatement of 100% of the property taxes due with respect to real property owned and occupied as the principal residence of the surviving spouse of a police officer or a firefighter who dies while in the performance of such officer's or firefighter's duties.

The tax abatement program adopted hereunder shall apply to all such property taxes due as of January 1, 2013 and thereafter.

The tax abatement in any given case shall remain in effect for so long as the surviving spouse occupies the property as his or her primary residence and holds legal title to the property. If a surviving spouse subsequently purchases a different property in the Town of Easton as his or her primary residence and all other qualifying criteria are satisfied, the tax abatement shall apply to the newly purchased property. The tax abatement may only apply to one property at any time.

Upon the death of any person receiving tax abatement pursuant to this Ordinance, the tax abatement hereunder shall end 90 days thereafter.

If a person entitled to tax abatement hereunder conveys legal title to the property with respect to which the tax abatement hereunder has been granted, the tax abatement shall terminate as to that property as of the date of the conveyance and the non-qualifying grantee of such property shall henceforth be liable for the payment of municipal taxes on the property in accordance with the provisions of Section 12-81a of the Connecticut General Statutes.

In the event title to the property with respect to which tax abatement has been granted hereunder is held in the name of a qualifying surviving spouse and one or more other non-qualifying persons, the subject abatement shall be limited to the same proportion of the total tax due as the surviving spouse's ownership interest bears to the total. In such an instance, the surviving spouse must make application to the Easton

Tax Assessor to make a determination as to the percentage of assessed taxes to be abated based upon his or her proportionate ownership interest before any such abatement may be granted or continued.

The Tax Collector and the Tax Assessor shall prescribe such forms and procedures as they deem necessary to implement this Ordinance. The Assessor, in addition, shall take steps as necessary to satisfactorily establish the facts as to the surviving spouse's ownership interest in the property, on an initial and continuing periodic basis.

The Tax Collector shall maintain a cumulative record of all taxes abated in accordance with this Ordinance.

If such surviving spouse remarries or enters into another civil union, the abatement shall terminate as of the date of the remarriage or civil union.

For purposes of this Ordinance, police officers and firefighters shall not be deemed to be in the performance of their respective duties while commuting "portal to portal" between residence and work except for members of the Fire Company responding to a fire call, members of the Fire Department responding to a fire call or a call back while not on a regular shift, or members of the Police Department responding to a call.

If a police officer or a firefighter who does not reside in the Town of Easton dies while in the performance of his or duty, a determination shall be made as to whether the surviving spouse would have been eligible for benefits under this Ordinance if the spouse had resided in Easton. This determination shall be made by a special committee appointed by the Board of Selectmen and consisting of one member of the Board of Selectmen, the Tax Assessor, one member each of the Police Commission and Fire Commission and one member of the Board of Finance. If it is determined that the surviving spouse would have been eligible for abatement under this Ordinance if the spouse had been an Easton resident, the special committee shall recommend to the Board of Selectmen that a payment be made to the surviving spouse's town of residence for the real property taxes assessed to the surviving spouse. The special committee will meet annually to determine the ongoing eligibility of the surviving spouse and to make a recommendation to the Board of Selectmen based upon its findings.

This Ordinance will take effect retroactive to January 1, 2013.

No deactivation clause

No Civil Union in CT

Sec. 46b-38rr. Merger of civil union into marriage by default. Exception. (a) Two persons who are parties to a civil union established pursuant to sections 46b-38aa to 46b-38oo, inclusive, that has not been dissolved or annulled by the parties or merged into a marriage by operation of law under section 46b-38qq as of October 1, 2010, shall be deemed to be married under chapter 815e on said date and such civil union shall be merged into such marriage by operation of law on said date.

(b) Notwithstanding the provisions of subsection (a) of this section, the parties to a civil union with respect to which a proceeding for dissolution, annulment or legal separation is pending on October 1, 2010, shall not be deemed to be married on said date and such civil union shall not be merged into such marriage by operation of law but shall continue to be governed by the provisions of the general statutes applicable to civil unions in effect prior to October 1, 2010.

No clause that preserves totality if part is illegal.

Address tax issues

1) **TAX ABATEMENT FOR SURVIVING SPOUSES OF POLICE OFFICERS AND FIREFIGHTERS**

2) The Town Council of the Town of Monroe ("the Town") finds and determines as follows:

1. The Town wishes to honor those police officers and firefighters who die while performing their duties as police officers or firefighters.
2. Pursuant to Connecticut General Statutes Section 12-81x, the Town is authorized to provide for an abatement of real property taxes with respect to real property owned and occupied by the surviving spouse of a police officer or firefighter who died while performing his duties. Now therefore be it ordained:

a. Definitions

- i. For the purposes of this Ordinance, "firefighter" is defined as any person who is a duly designation a member of one of the Town of Monroe Volunteer Fire Departments.
- ii. For the purposes of this Ordinance, "police officer" is defined as a duly sworn member of the Town of Monroe Police Department.
- iii. For the purposes of this Ordinance, "surviving spouse or partner in a civil union (hereafter referred to as spouse)" is defined as the person who was a resident of the Town and married to the police officer or firefighter at the time of the police officer's or firefighter's death.
- iv. For the purposes of this Ordinance, "fire duties" are defined as duties performed while at fires, while answering alarms of fires, while answering calls for mutual aid assistance, while returning from calls for mutual aid assistance, while directly returning from fires, while at tests or trials of any apparatus or equipment normally used by the fire department, while going to or returning directly from such tests or trials, while instructing or being instructed in fire duties, and any other duty ordered to be performed by a superior or commanding officer in the fire department.
- v. For the purposes of this Ordinance, "police duties" are defined as any action, which an officer is obligated or authorized by law, rule, regulation, or written condition of employment of service to perform during regularly scheduled hours, or other hours that qualify for compensation from the police department.
- vi. In accordance with Connecticut General Statutes Section 12-81x, there is hereby established effective for the Grand List of October 1, 2010 an abatement of 100% of municipal real property taxes due with respect to real property owned by the surviving spouse of a police officer who has died as a result of the performance of police duties or a firefighter who has died as a result of the performance of fire duties.
- vii. The tax abatement will remain in effect so long as the surviving spouse occupies the residence as their primary residence or until the spouse conveys their fee interest in the subject residence. If the spouse subsequently purchases

another residence in the Town, and all qualifying criteria remain, then the tax abatement shall apply to the new residence.

- viii. Upon the death of any person entitled to tax relief pursuant to this Ordinance, the tax relief hereunder shall end the following June 30.
- ix. If any person who is entitled to a tax abatement hereunder conveys their fee title in the property with respect to which the tax abatement hereunder has been granted, the tax relief shall be suspended as of the date of conveyance and the non-qualifying grantee of such property shall pay the Town a prorated share of taxes thereby due and owing as provided by Connecticut General Statutes Section 12-81a.
- x. The property tax relief provided for in this Ordinance shall, in any case where title to real property is recorded in the name of the qualifying surviving spouse and any other person or persons, be prorated to reflect the fractional portion of such qualifying spouse, or, if such property is a multiple family or multiple use dwelling, such relief be prorated to reflect the fractional portion of such property occupied by the qualifying spouse. A spouse desiring such abatement shall submit an application to the Assessor requesting a determination as to whether such abatement is permitted.
- xi. The Tax Collector and Assessor shall prescribe with regard to their respective duties under this Ordinance, such forms and procedures as may be necessary to implement this Ordinance. The Assessor, in addition, shall take such steps necessary to satisfactorily establish the facts as to the qualifying surviving spouse's interest in the property, by requesting such documents as the Assessor deems necessary.
- xii. The Tax Collector of the Town shall maintain a record of all taxes abated in accordance with this Ordinance. Upon the request of the Town Council the Tax Collector shall detail the sum of the total monies abated as a result of this Section.
- xiii. When the context of this Ordinance so requires, the masculine gender shall include the feminine and neuter, and vice-versa and the singular shall include the plural, and the plural, the singular.
- xiv. If such surviving spouse remarries or enters into another civil union, the abatement shall cease commencing with taxes on the grand list next following date of such remarriage or civil union.
- xv. This chapter expressly does not apply to heart and hypertension disease or other diseases or occupational conditions that are progressive in nature. Rather, to be eligible for benefits under this chapter there must occur some precipitating work incident that results in a myocardial infarction or other physical injury on the work site itself that is the direct and sole causation of death.

xvi. Further, the work site expressly does not include "portal to portal" transportation; that is, from residence to or from work site. With the exception of the Monroe Volunteer Fire Departments responding to a fire call.

xvii. Finally, it is expressly understood that the Town Council will monitor the financial impact of this chapter and expressly reserves the right to revoke the ordinance.

3) This Ordinance shall take effect upon adoption.

Town of Newtown, CT
Monday, September 30, 2013

Chapter 208. TAXATION

Article VII. Tax Relief to Surviving Spouse of Police Officer or Fire Fighter

[Adopted 10-3-2001 (Ord. No. 80)]

§ 208-25. Purpose; statutory authority.

In recognition of and in gratitude for the sacrifice of police officers and fire fighters who die in the line of duty, the Town of Newtown does, pursuant to Connecticut General Statutes § 12-81x, establish a program to abate all or a portion of the property tax payable on or after January 1, 2002, with respect to real property owned and occupied as the principal residence of the surviving spouse of a police officer or fire fighter who dies while in performance of such officer's or fire fighter's duties.

§ 208-26. Administration.

This program shall be administered by the Tax Assessor, who shall devise such forms and applications as necessary to afford relief to those eligible.

§ 208-27. Amount of abatement.

The initial abatement amount shall be equal to 50% of the taxes due with respect to such property. Under this program, this level of abatement may be adjusted upward or downward by the Legislative Council, provided that such adjustment shall not become effective until the next assessment year after such action.