

RECEIVED

By Darlene Brady at 9:40 am, Apr 19, 2023



Board of Selectmen
Special Meeting

April 13, 2023
3:30 P.M.

The minutes reflect motions and a summary of the discussion. Refer to the attached link for the recording of this meeting: <https://www.youtube.com/watch?v=2qjhBa6Kg-w>

Jean Speck, Rufus deRham and Glenn Sanchez.

Also present: Darlene Brady, Zanne Charity, Melissa Cherniske, Athenaide Dallett, Debbie Devaux, Randy DiBella, Jen Dubray, Alan Gawel, Lynn Harrington, Donna Hayes, Tai Kern, Ed Matson, Patricia Oris, Rick Osborne, John Russell, Wendell Soule, and Lynn Worthington.

Call to order:

Jean Speck called the meeting to order at 3:32 p.m.

Ordinance 18-7 Tax abatement for volunteer Emergency Services:

- April 5, 2023, email from Randy DiBella to Jean, Glenn and Rufus, attached.
- Draft re-write of the Abatement Ordinance drafted by Randy DiBella, attached.
- Questions and concerns addressed by Darlene Brady, attached.

The Board, Town Attorney, KVFD Chief, KVFD President, Town Clerk and Assessor came to a consensus on the wording of the ordinance. Randy DiBella will update the draft based on the discussion. The updated document will be reviewed at the April 26, 2023 BoS meeting.

Proposed Fiscal year 23/24 operating budget including Five-year Capital Plan:

Jean Speck:

- BoF made specific cuts to the capital plan at last night's BoF meeting.
 - Move \$100,000 from KVFD Rescue #8 into 2029
 - Move \$150,000 from DPW into 2029, nowhere specific
 - Move \$100,000 from the splash pad out to 2029
 - Move \$200,000 from the Swift House out to 2029
- For a total of \$550,000 from capital
- BoF requested anywhere between \$60,000 - \$94,000 come out of the operating budget.

Jean Speck made a motion to accept the cuts as discussed:

The cuts discussed for capital will be:

- \$160,000 moved out to 2029 for DPW
- \$170,000 moved out to 2029 for the splash pad.
- \$125,000 moved out to 2029 for Swift House
- \$25,000 in the communications moved out to 2029
- \$25,000 for Emery Park moved out to 2029

For a total of \$510,000.

The Operating budget cutting:

- \$15,000 out of line 246, Contingency
- \$25,000 out of lines 216-220, attorney fees
- \$10,000 out of line 380, Schaghticoke
- \$16,000 out of line 257, Police Protection
- \$5,000 out of line 355, Ball Fields

Rufus deRham seconded the motion and the motion carried.

Adjournment:

Jean Speck made a motion to adjourn the meeting at 6:47 p.m. Glenn Sanchez seconded the motion and the motion carried.

Joyce Kearns

Joyce Kearns

Administrative Assistant

These are draft minutes, and the Board of Selectmen at the subsequent meeting may make corrections. Please refer to subsequent meeting minutes for possible corrections and approval.



BOARD OF SELECTMEN
Special Meeting Agenda
April 13, 2023 @ 3:30 P.M.

Join Zoom Meeting: <https://us02web.zoom.us/j/88057879405>

Meeting ID: 880 5787 9405

One tap mobile: +16469313860,,88057879405# US

Supporting documentation for this meeting:

<https://drive.google.com/drive/folders/1UCgVUhx8citqi5COFMZKPsDxeH17sOQ>

1. **Call to order.**
2. **Ordinance 18-7 Tax abatement for volunteer Emergency Services.**
3. **Proposed Fiscal year 23/24 operating budget including Five-year Capital Plan.**
4. **Adjournment.**



Joyce Kearns <adminassist@townofkentct.org>

Ordinance Re-write

1 message

D. Randall DiBella <drdibella@crameranderson.com>
To: Jean Conlon Speck <firstselectman@townofkentct.org>
Cc: Joyce Kearns <adminassist@townofkentct.org>

Wed, Apr 5, 2023 at 12:14 PM

Hi Jean, Glenn and Rufus

Attached is a rather comprehensive re-write of the Abatement Ordinance. I examined several other towns' ordinances, some of which are quite cumbersome, including those that require the BOS, Mayor or Town Manager to actually calculate a pro-rata entitlement based on the creditable time of each volunteer. This may result in significant strife within the FDs and provides fuel for disharmony and appeals to the BOS. Keeping in mind that this is a draft, there is some loaded language in this, particularly in paragraph 3, as follows:

1. The potential consultative involvement of the Treasurer, Assessor, and Town clerk. In some towns this can implicate personality clashes or claims of personal agenda. I suggest that the BOS and Assessor can do this regarding fiscal considerations, but I placed the others in for your consideration, **not** as a recommendation. This would be CONSULTING, NOT binding or voting. If this would present a hot button issue you can readily delete it as this is send in WORD format.
2. Clarification that the abatement to be awarded is not automatically the maximum, but rather not to exceed that figure. This means the BOS, can award any lesser amount. Also the discretionary authority iof the BOS is clarified, and the statenent that you can consider fiscal factors and the impact on the busdget in your decision, This language dovetails with the paragraph 3 b requirement that the Assessor be notified of the accepting and declining individuals shouldthat be required in the Assessor's adopted procedures.
3. I have deleted the SSN requirement in paragraph 2 because the abatement amount is no longer federally taxable as income since 2021.
4. I clarified "certified" in paragraph 2 to mean sworn to.
5. I clarified "official submission" in paragraph 4 and the calculation if timelines.

Regards

Randy

D. Randall DiBella, Kent Town Attorney

D. Randall DiBella



51 Main Street

New Milford, CT 06776

860-355-2631 (P)

860-355-9460 (F)



Ordinance.Rewrite.doc

41K

Sec. 18-7. Tax Abatement for Volunteer Emergency Services Personnel

Section 18-7 of the Town of Kent Code of Ordinances is repealed and the following is substituted therefor.

Pursuant to the provisions of Connecticut General Statutes Sec. 12-81w:

1. The volunteer firefighters, emergency medical technicians, paramedics and ambulance drivers of the Kent Volunteer Fire Department who reside in or pay property tax to the Town of Kent shall be eligible for an abatement not to exceed Two Thousand Dollars (\$2,000.00) in property taxes due for any fiscal year when meeting the following criteria:

a. Volunteer firefighters, emergency medical technicians, paramedics and ambulance drivers must complete their probationary period by December 31 of the current year to be eligible for tax abatement on July 1 of the following year; and

b. Volunteer firefighters, emergency medical technicians, paramedics and ambulance drivers must have met the eligibility requirements established by the Kent Volunteer Fire Department in Standard Operating Procedure 1-7, TAX ABATEMENT ELIGIBILITY (KVFD SOP 1-7), as hereafter amended, from time to time.

2. Annually, on or before January 31 of each year, the Personnel Committee of the Kent Volunteer Fire Department (KVFD) shall submit to the Board of Selectmen a list certified under oath identifying each volunteer firefighter, emergency medical technician, paramedic and ambulance driver eligible for tax abatement as of December 31 of the previous calendar year. This list shall contain the full name and address, r and criteria upon which eligibility is based for each such volunteer.

3. Abatement of property taxes for those eligible volunteers s, set forth on the list submitted to the Board of Selectmen shall be applied against the property tax bills due on the October 1 Grand List of the listed eligible volunteers in an amount determined by the Board of Selectmen, based on fiscal considerations, but no greater than Two Thousand Dollars (\$2,000.00) or up to such amount as may be authorized by Connecticut General statutes section 12-81w as from time to time amended. The Board of Selectmen may consult with the Treasurer, Assessor, Town Clerk or any other town official in confirming eligibility and in calculating the amount of the abatement.

Provided however:

a. Said tax bills are due and payable on the fiscal year commencing the following July 1.

b. Any person eligible for such tax abatement each year may accept or decline the tax abatement by March 1 of the calendar year in which such bills become due and payable in accordance with procedures, adopted by the Assessor of the Town of Kent for such purpose including the requirement that each eligible volunteer provide the Assessor with notification of their election. As needed for budget planning purposes.

c. The tax abatement under this Ordinance shall be applied first against any real property tax owed by an eligible volunteer to the Town of Kent. In the event that the tax to which the abatement is applied is paid in installments, then the abatement amount, shall be applied against the total due and payable.

4. A copy of KVFD SOP 1-7, approved by the Board of Selectmen, shall be on file at all times in the Office of the Town Clerk. The Board of Selectmen will be notified, in writing, by the KVFD, of all amendments, to KVFD SOP 1-7, by delivery of a hard copy or an e-mail of the amended

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SOP to the first selectman within thirty (30) days of adoption of the amendment by KVFD members. The failure of the Board of Selectmen to act on the amended KVFD SOP 1-7 within thirty-five (35) days following official submission shall result in approval of the KVFD SOP 1-7, as amended. The date of "official submission" shall be the date that written notice is received as hereinabove stated.

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5. The tax abatement under this ordinance shall be applicable for any real property or personal property of an eligible volunteer, whether such property is owned individually, jointly, or as a tenant in common with one or more other persons.

Deleted: volunteer

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6. The Tax Collector of the Town of Kent shall maintain a record of all taxes abated in accordance with this ordinance.

History: Adopted at Annual Budget Meeting May 19, 2002, effective June 17, 2002 on applicable taxes due on Grand List of 10/1/01 and thereafter.



Joyce Kearns <adminassist@townofkentct.org>

Re: Ordinance Re-write

1 message

Darlene Brady <townclerk@townofkentct.org>

Tue, Apr 11, 2023 at 12:19 PM

To: Jean Conlon Speck <firstselectman@townofkentct.org>, "D. Randall DiBella" <drdibella@crameranderson.com>, Joyce Kearns <adminassist@townofkentct.org>

Randy:

Thought it would be helpful to forward you the questions I have compiled before Thursday's meeting. I have attached your edited document and put my comments/questions in blue.

Darlene F. Brady
Kent Town Clerk
PO Box 843
Kent, CT. 06757
o/ 860.927.3433
www.townofkentct.org

On Wed, Apr 5, 2023 at 2:59 PM Jean Conlon Speck <firstselectman@townofkentct.org> wrote:
Apparently Gmail didn't carryover the attachment. It's attached now.

**Jean Speck (she, her, hers)**

First Selectman, Town of Kent
860.927.4627 | firstselectman@townofkentct.org | www.townofkentct.org

41 Kent Green Boulevard
PO Box 678
Kent, CT | 06757

[Click here to schedule a meeting with me!](#)

Save ink cartridges from extinction - please think twice before printing.

If you received this email in error, please notify us immediately by sending an e-mail or by calling.

On Wed, Apr 5, 2023 at 2:53 PM Jean Conlon Speck <firstselectman@townofkentct.org> wrote:

Attorney DiBella,

Thank you for sending this - confirming this will be on the agenda for our special meeting next Thursday. We will ensure you have the agenda and Zoom link once it is available. Also ccing the town clerk and tax collector on this communication so they are looped in, and will forward to KVFD shortly.

Thanks again,
jean

**Jean Speck (she, her, hers)**

First Selectman, Town of Kent

860.927.4627 | firstselectman@townofkentct.org | www.townofkentct.org

41 Kent Green Boulevard

PO Box 678

Kent, CT | 06757



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1. The potential consultative involvement of the Treasurer, Assessor, and Town clerk. In some towns this can implicate personality clashes or claims of personal agenda. I suggest that the BOS and Assessor can do this regarding fiscal considerations, but I placed the others in for your consideration, not as a recommendation. This would be CONSULTING, NOT binding or voting. If this would present a hot button issue you can readily delete it as this is send in WORD format.
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4. I clarified "certified" in paragraph 2 to mean sworn to.
5. I clarified "official submission" in paragraph 4 and the calculation if timelines.

Regards

Randy

D. Randall DiBella, Kent Town Attorney

D. Randall DiBella



CRAMER & ANDERSON ^{LLP}
Attorneys at Law

51 Main Street

New Milford, CT 06776

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Ordinance.Rewrite (2).doc
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Sec. 18-7. Tax Abatement for Volunteer Emergency Services Personnel

Section 18-7 of the Town of Kent Code of Ordinances is repealed and the following is substituted therefor.

Pursuant to the provisions of ~~C.G. Connecticut. General .Statutes-~~ Sec. 12-81w:

1. The volunteer firefighters, emergency medical technicians, paramedics and ambulance drivers of the Kent Volunteer Fire Department who reside in or pay property tax to the Town of Kent shall be eligible for an abatement not to exceed of up to OneTwo Thousand Dollars (\$~~12~~,000.00) in property taxes due for any fiscal year when meeting the following criteria: Does a dollar amount need to be stated or could we just use the wording "up to such amount as may be authorized by Connecticut General statutes section 12-81w" ? The \$ amount of the abatement will be listed in the KVFD SOP 1-7. This way we do not have to change the ordinance

a. Volunteer firefighters, emergency medical technicians, paramedics and ambulance drivers must complete their probationary period by December 31 of the current year to be eligible for tax abatement on July 1 of the following year; and

b. Volunteer firefighters, emergency medical technicians, paramedics and ambulance drivers must have met the eligibility requirements established by the Kent Volunteer Fire Department in Standard Operating Procedure 1-7, TAX ABATEMENT ELIGIBILITY (KVFD SOP 1-7), as hereafter amended, from time to time.

2. Annually, on or before January 31 of each year, the Personnel Committee of the Kent Volunteer Fire Department (KVFD) shall submit to the Board of Selectmen a ~~certified~~ list certified under oath identifying each of volunteer firefighters, emergency medical technicians, paramedics and ambulance drivers eligible for tax abatement as of December 31 of the previous calendar year. This list shall contain the full name and address, ~~tax identification number~~ and criteria upon which eligibility is based for each such volunteer. Filing of list to the BOS –BOS should be on record of accepting the list in the February BOS meeting?

3. Abatement of property taxes for those eligible volunteers ~~–firefighters, emergency medical technicians, paramedics and ambulance drivers~~ set forth on the list submitted to the Board of Selectmen shall be applied against the property tax bills assessed as of the October 1 Grand List (omit due on the) due on the October 1 Grand List of the listed eligible volunteers. Suggesting that the paragraph ends here-the certified list of eligible volunteers is governed by the KVFD SOP 1-7 which has been approved by the Town which includes the dollar amount of the abatement. in an amount determined by the Board of Selectmen, based on fiscal considerations, due on the October 1 Grand List in an amount up to but no greater than TwoOne Thousand Dollars (\$~~12~~,000.00) or up to such amount as may be authorized by Connecticut General statutes section 12-81w as from time to time amended. The Board of Selectmen may consult with the Treasurer, Assessor Town Clerk or any other town official in confirming eligibility and in calculating the amount of the abatement.

Pprovided however:

a. Said tax bills are due and payable on the fiscal year commencing the following July 1.

b. Any person eligible for such tax abatement each year may accept or decline the tax abatement by March 1 of the calendar year in which such bills become due and payable in accordance with procedures, adopted by the Assessor of the Town of Kent for such purpose including the requirement that each eligible volunteer provide the Assessor with notification of their election. As

needed for budget planning purposes. Town and KVFD discontinued the process of notifying the Town of their election of abatement. It was decided that if an eligible member wishes to opt out; their name would NOT appear on the filed list. It is up to the Fire Dept. to manage this.

c. b. The tax abatement under this Ordinance shall be applied first against any real property tax owed by an eligible volunteer to the Town of Kent. In the event that the tax to which the abatement is applied is paid in installments, then the abatement amount exemption shall be applied against the total due and payable.

4. A copy of KVFD SOP 1-7, approved by the Board of Selectmen, shall be on file at all times in the Office of the Town Clerk. **this sentence should be placed at the end of the paragraph.* The Board of Selectmen will shall be notified, in writing, by the ~~KVFD ent-Volunteer Fire Department~~ of all amendments changes to KVFD SOP 1-7, by delivery of a hard copy or an e-mail of the amended SOP to the first selectman within thirty (30) days of adoption of the amendment by KVFD members. The failure of the Board of Selectmen to act on the amended KVFD SOP 1-7 within thirty-five (35) days following official submission shall result in -be-taken-as-approval of the KVFD SOP 1-7, as amended.. The date of "official submission" shall be the date that written notice is received as hereinabove stated. Should the amended SOP be filed with the BOS just as the certified list is? Why is the SOP 1-7 is *automatically* approved if the BOS doesn't act on it within 35 days? Is this governed by statute? This is a mandated exposure for the Town-

5. The tax abatement under ~~volunteer~~ this ordinance shall be applicable for any real property or personal property of an eligible volunteer ~~eligible for such abatement~~ whether such property is owned individually, jointly, or as a tenant in common with one or more other persons.

6. The Tax Collector of the Town of Kent shall maintain a record of all taxes abated in accordance with this ordinance.

History: Adopted at Annual Budget Meeting May 19, 2002, effective June 17, 2002 on applicable taxes due on Grand List of 10/1/01 and thereafter.