



Town of New Fairfield

Selectmen's Office
4 Brush Hill Road
New Fairfield, Connecticut

**BOARD OF SELECTMEN
REGULAR MEETING
THURSDAY, JANUARY 11, 2018
7:30 P.M.
COMMUNITY ROOM @ 33 ROUTE 37**

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Correspondence & Announcements
4. Public Comment & Participation

The Board welcomes public participation. Public participation is limited to no more than three (3) minutes per speaker. People who wish to speak longer are encouraged to visit the Selectmen's office where most of the Board's groundwork is done. We value your input, but due to these time limitations, we ask you to be concise and please do not repeat a previous comment. We know you will observe the rules of common courtesy. Thank You.

5. Approve Minutes of Board of Selectmen Regular Meeting on December 28, 2017
6. Budget Transfers
7. Personnel Report
8. Appointments
9. Discussion of Budget Surplus and possibly vote to recommend to Board of Finance
10. Budget Workshop Schedule and Discussion
11. Selectman Facebook Page Update
12. Lake Studies
13. Tax Collector Policy and Procedures
14. Public Comment
15. General Discussion: Items to be brought up by Selectman for future agendas
16. Adjournment

JAN 10 2018

Received for Record _____

at 3:07 PM and recorded by

Pamela J. Dohan
Pamela J. Dohan, Town Clerk, New Fairfield, CT



Town of New Fairfield
Selectmen's Office
New Fairfield, Connecticut

Jeremy Perillo
United Way Emerging Hometown Hero

Whereas, Jeremy Perillo, a senior at New Fairfield High School, has made significant contributions to the betterment of the Town of New Fairfield, and,

Whereas, Jeremy recognized that many crutches, canes, and walkers are used for only short periods of time and then often stored in attics, basements, and garages. He began a campaign in New Fairfield to collect these forgotten devices and donate them to Crutches 4 Children, and,

Whereas, Jeremy has led these drives for the past four years and has since expanded his project to include surrounding towns, successfully collecting over 400 devices, and,

Whereas, in addition, Jeremy holds the position of Class President and Captain of the Cross Country team. He is also an Eagle Scout and a Junior Assistant Scout Master of Troop 42.

Whereas, now, therefore, I, Patricia Del Monaco, First Selectman of the Town of New Fairfield, on behalf of my fellow Selectmen, recognize and congratulate Jeremy Perillo on being our United Way Emerging Hometown Hero.

Dated this 2nd day of December, 2017

Patricia Del Monaco, First Selectman

**TOWN OF NEW FAIRFIELD
FISCAL 2017-2018
Intra-Department Transfer**

TRANSFER FROM:		\$'S	TRANSFER TO:	
1,000.00	4240-609		4240-610	
	Building Inspector-ICC Plan	1,000.00		Building Inspector-M&S (Additional supply costs)
1,000.00		1,000.00		

To be submitted for approved at the BOS meeting on 1/11/2018

TOWN OF NEW FAIRFIELD

FISCAL 2017-2018

Additional Appropriation - Town Meeting Required

(50% of 2016/2017 Expenditure Surplus)

<u>\$'S</u>		<u>TRANSFER FROM:</u>		<u>\$'S</u>		<u>TRANSFER TO:</u>	
123,037.61		2532-001	General Fund - Unreserved	293.41		304-3900-740	Fire Company Reserve
				25,000.00		301-4400-742	Town Vehicle (Zoning Dept)
				24,000.00		301-4340-700	Town Properties Capital (PD AC)
				23,744.20		301-4290-740	Emergency Planning Capital (TH Generator)
				20,000.00		4221-338	Ambulance-Para/EMT
				15,000.00		301-4164-740-1	Business Machines & Equip (VOIP System)
				10,000.00		301-4340-700	Town Properties Capital (PW Doors)
				3,000.00		301-4340-700	Town Properties Capital (TH Doors)
				2,000.00		301-4164-740-1	Business Machines & Equip (FD Copier)
123,037.61				123,037.61			

To be submitted for approved at the BOS meeting on 1/11/2018

To be submitted for approved at the BOF meeting on 1/17/2018

To be submitted for approved at a Town meeting on 2/8/2018

Thursday, January 11, 2018

1:00 p.m. Fire Marshall – Derrek Guertin
1:15 p.m. Vehicles/Computers/Business Machines – Patty Mota
1:30 p.m. Utilities/Ambulance/Paramedic EMT – Patty Mota
2:00 p.m. Medical – Ed Sbordone
2:15 p.m. Communications – Dan McDermott
2:30 p.m. *Other Commissions

Saturday, January 13, 2018

9:00 a.m. Fire Companies

Tuesday, January 16, 2018

9:30 a.m. Public Works – Russ Louden and Bucky Riehl
10:30 a.m. Revenue – Ed Sbordone
10:45 a.m. Cap & Non – Ed Sbordone
11:00 a.m. Payroll – Ed Sbordone

Thursday, January 18, 2018

2:00 p.m. Total BOS

* Other Commissions: Probate, Board of Assessment Appeals, Planning, ZBA, PBC, Historical Properties, WPCA, Commission on Aging, Youth Commission

Energy Assistance

Having difficulty paying for energy costs this season? Help is now available for both homeowners and renters.

Winter heating assistance pays for such heating sources as oil, natural gas, electricity, propane, and wood. Households eligible for help with winter heating cost may also be eligible to receive weatherization assistance.

There is an income and liquid asset test. Applicants must provide proof of income and assets for household members. For additional information regarding energy assistance or if you are interested in applying please contact New Fairfield Social Services at (203) 312-5669.

Income Guidelines by Household Size

1. 42,350.88
2. 55,381.92
3. 68,412.96
4. 81,444.00

New Fairfield Fuel Bank

The New Fairfield Fuel Bank is a Social Services fund that provides a one time minimum delivery to New Fairfield income eligible residents experiencing an emergency need.

Sherman Charitable Groups

Sherman Social Services has access to local charitable groups, such as M25, Sherman Cares and Community Relief, that may be able to provide a one-time minimum delivery to income-eligible Sherman residents.

Winter Protection Program

Eversource customers who lack the resources to pay their electric bill may qualify for Shut off Protection during the winter months and can receive protection from service shut-off from November 1 through May 1st. Shut off protection may be completed while applying for energy assistance.

Matching Payment Program

The Matching Payment Program allows you to maintain year-round electric and gas service and possible forgiveness of back balances, if you qualify, and pay an agreed-upon amount each month. The Matching Payment Program, will match payments once you are approved for and receive energy assistance from Connecticut Energy Assistance Program (CEAP). For every dollar you pay toward your bill, a dollar will be credited to your past-due amount.

Eligibility

To be eligible you must be an Eversource customer, heat your home with natural gas or electricity, be approved for assistance through the Connecticut Energy Assistance Program and have funds applied directly to your account. Household income must be at or below 60% of the estimated state median income.

New Start Program

The New Start Program can help to eliminate your outstanding balance. Upon qualifying for the New Start Program Eversource will review your billing history and set a budget based on the average of your monthly bill. When you make your New Start monthly payment a portion of your past due balance will be eliminated reducing the amount you owe.

Eligibility

Residents eligible for the New Start program will have applied for and be eligible to receive CT energy assistance funds or must be able to provide proof of income. They will have a past due balance of \$100 or more on an Eversource bill that is at least 60 days overdue. Household income must be at or below 60% of the state median income.

Energy Assistance

Having difficulty with energy costs this season? Help is available for both income eligible homeowners and renters. Below please find a description and eligibility criteria of programs that may be of assistance to you this Winter Season.

Connecticut Energy Assistance Program (CEAP)

The Connecticut Energy Assistance Program is designed to offset winter heating costs of Connecticut's lower income households. The program assists eligible participants with their primary source of heat such as oil, natural gas, electricity, propane, kerosene, coal, wood and wood pellets. Households eligible for the winter heating program may also be eligible to receive weatherization assistance. This can help in conserving energy and lowering heating bills.

Energy payments are determined by family size and gross income, and by whether a household is classified as "vulnerable". Vulnerable households have a member who is under age 6, who is age 60+, or who is any age and disabled.

Both home owners and renters that pay separately for heat may apply. Renters whose heat is included in the rent may also apply as long as more than 30% of gross income is payed toward the rent.

Income Guidelines by Household Size

- 1 Under \$34,366
- 2 Under \$44,941
- 3 Under \$55,515
- 4 Under \$66,089

Liquid Asset Test

Assets include checking, savings, CD's, stocks/shares, bonds, annuities and IRAs. IRA Accounts are considered to be liquid if the accounts are in the name of a household member who is at least 59-and-one-half years old.

For homeowners, the first \$15,000 in liquid assets, and for other households, the first \$12,000 in liquid assets, is disregarded. Any amount over that limit when added to the annual gross income must be below the income guidelines.

Operation Fuel

Operation Fuel provides a one-time grant of up to \$500.00 to assist families with their energy bills. Operation Fuel assists with all energy types such as oil, electric, natural gas, kerosene, wood, propane, pellets, and other energy sources.

If the grant is being applied to an electric or gas utility bill, Operation Fuel's grant can be used to prevent a shutoff or restore utility service. Payment history is required for electric and gas utility applicants

When the Connecticut Energy Assistance Program (CEAP) is accepting applications, Operation Fuel requires that all applicants apply for CEAP prior to applying to Operation Fuel, for primary heat sources. If you are denied a grant from CEAP or have exhausted your CEAP benefit, it may then be determined if you are eligible for a grant benefit.

Operation Fuel serves households whose income does not exceed 75% of the State Median Income

Community Renewal Team (CRT) Home Energy Solutions (HES-IE)

Provides free in home weatherization to help income eligible residents reduce their energy bills by making their homes more energy efficient. Weatherization services include installation of energy efficient light bulbs, caulking drafts, cracks and leaks in windows and doors, and installing water-saving faucet aerators and shower heads. In addition to these services some homes may qualify for insulation and energy-efficient appliances.

Income Guidelines by Household Size

- 1. ~~33,880.70~~ \$34,366
 - 2. ~~44,305.40~~ \$44,941
 - 3. ~~54,730.37~~ \$55,515
 - 4. ~~65,155.00~~ \$66,089.
- } 60% of CT median income

If you would like more information or you are interested in applying for any of the programs listed please contact New Fairfield Social Services at (203) 312-5669 or Sherman Social Services at (860) 354-2414, ext. 2.



OFFICE OF THE TAX COLLECTOR POLICIES AND PROCEDURES

The Tax Collector's office works to promote the financial stability of the Town of New Fairfield by insuring the prompt collection of Real Estate, Motor Vehicle and Personal Property taxes. In order to achieve this, the staff makes use of various Connecticut State statutes to enforce collections, works with delinquent taxpayers, and utilizes legal counsel.

The Office of the Tax Collector has three employees: The Tax Collector (elected for a four year term), the Assistant Tax Collector and the Delinquent Collection Assistant.

TAX BILLINGS AND COLLECTIONS

POLICY:

When the budget passes and the setting of the mill rate is running on time, the tax bills are due July 1st and January 1st with a one month grace period. Motor Vehicle taxes are due in full during July. Supplemental Motor Vehicle bills are due January 1st. Real Estate and Personal Property bills over \$100 and due in two installments (July and January).

The Tax Collector also bills the municipal water system quarterly. A water reading is done by the WPCA and then submitted to the Collector to bill water usage.

BILLING PROCEDURE:

The Tax Collector's Office updates the Assessor's Grand List file for accounts coded tax delinquent, mortgage escrow accounts, as well as Firemen abatements.

The Board of Finance sets the mill rate as part of the budgeting process. As soon as the mill rate is set, the Board of Finance informs the Tax Collector.

The Assessor's Office needs the mill rate to finalize the data files for billing and then sends files to Software Company so they can create the Tax Collectors billing file.

The Tax Collector sends the mill rate letter and completed instruction transmittal for creating the billing file to the software company. (Quality Data Service is current software company)

The software company applies the mill rate to the Assessors Grand List file to create the Tax Collector's Ratebook, electronic file as well as printed tax bills for each taxpayer.

Once the ratebook, electronic file, and bills are received by the Tax Collector's Office everything must be reconciled before proceeding. The Tax Collector reconciles the Grand List to the total current year taxes that have been levied. The total is summarized in the ratebook as well as a computer generated ratebook. The Tax Collector and either the Assistant Assessor or Assessor verify that the records agree and they each sign off on the reconciliation. This completed reconciliation is filed in the Tax Collector vault.

Before the bills are mailed and collectible, the Tax Collector's Office has several statutory requirements as well as administrative processes.

The Tax Collector must have a signed Rate bill by the Board of Selectmen as well as a Tax Warrant signed by a Justice of the Peace (12-130).

A legal notice must be published at least five days before the due date of a tax, again within one week after the due date, and finally at least five days before the date of delinquency. The Tax Collector must give notice to all taxpayers of the time and place at which the tax can be paid (12-145). This notice must also be posted on the signpost outside of Town Hall. It is also published on the website and posted outside the Tax Office collection window.

Tax Bills are reviewed by the office staff before mailing and may need to be pulled for additional action. Some of the bills needing action prior to mailing are as follows:

Bills of delinquent taxpayers are stamped with delinquent messages, highlighted, or collection letters attached. Bills that have been adjusted by the Assessor but not yet recorded are revised. All accounts receiving elderly benefits are pulled and reviewed for accuracy. Recently transferred real estate properties that were not entered into the Assessors computer data prior to the billing file must be changed to reflect correct ownership.

At this point the bills are now ready for mailing. The office makes use of a mailing service (currently Corporate Mailers). The company picks up the tax bills, envelopes and payment based on the estimate sent. They process and mail the bills. They are mailed as soon as possible, but must be mailed prior to July 1st.

PAYMENT PROCEDURE:

When the taxpayers receive their bills they have numerous ways to make payment. In person tax payments are primarily processed by the Delinquent Collection Assistant and the Assistant Tax Collector. The Tax Collector prepares and balances reconciliations, therefore will only process payments if they are busy or if the Tax Collector is the only one in the office.

In person tax payments: The payment is initiated when the taxpayer comes to the office window. They either bring the tax bill stub that was mailed to them, or the office will reprint a copy. The bill is scanned into the computer and immediately posted to the taxpayers account in the presence of the taxpayer. The tax bill is processed through a validator slip printer. The printer stamps the tax bill paid along with the time and date. The machine prints two register tapes: the white copy is the taxpayer's receipt, and the yellow copy is the office copy that goes into the daily batch. The receipt also make notation of whether the payment was by cash or check. If the payment is in cash, a Cash/Counterfeit machine is used to verify the amount received and detect counterfeit bills. The drawer is reconciled at the end of each day by a member of the Tax Collector's Office. During busy cycles the drawer is reconciled several times a day.

Mailed payments: During collection months (July and January), the mail is picked up daily by the bank courier and processed through their lockbox system (currently Union Savings Bank and Lighthouse). The Tax Collector receives daily an emailed computerized file as well as a summary report. The Tax Collector reviews and balances the file to assure the total listed as "collected by taxpayer" agrees to the total deposited into the account. The Tax Collector then posts the payments to the taxpayers' accounts. An email is also received notifying the Tax Collector of all exceptions that need to be reviewed. Exceptions are mail received that needs additional information prior to Lighthouse processing (i.e. check only). Backup of all data is available through a secure login on Lighthouse's website. A daily email is sent to the Finance Department notifying them of the deposit made. The Assistant Tax Collector processes lockbox if the Tax Collector is unavailable.

During non-collection months payments received by mail are processed in the Tax Office the same way as in-person payments are processed. A receipt is returned to the taxpayer if they include a self-addressed stamped envelope.

Online tax payments: Payments are accepted by e-check or credit card through a web payment vendor (currently Union Savings Bank and Xpress Pay). Every online tax payment generates an email receipt sent to the taxpayer as well as the general Tax Office email. The email is then saved in the Xpress Pay payment folder. The Assistant Tax Collector retrieves the payment file daily from the web payment vendor. This is obtained electronically as well as a printed report. The payment file is reviewed and then posted to the taxpayers accounts. A copy of the printed payment report is emailed to the Finance Department. The Tax Collector processes the online tax payments if the Assistant Tax Collector is unavailable.

Bank Payments: During July and January, taxpayers may also make payment directly at New Fairfield branches of area banks (currently Union Savings Bank and Savings Bank of Danbury). The Town has interest-bearing accounts set up with these banks for direct deposits to be made. Payments are only for the current installment due as long as the taxpayer does not owe back taxes. The Taxpayer must bring their entire bill to the bank. The bank then manually stamps one copy of the tax bill paid for the taxpayer, and one copy for the Tax Office. The money is then deposited directly into the Town's account. The Tax Collector's staff picks up all documents from the banks twice a week. Payments are then posted directly to the taxpayer's account and reconciled to the daily deposit slips received from the banks.

Balancing and Depositing Procedure:

Daily Batch Balancing:

The Tax Collection department can only deposit funds into the General Fund. Only the Finance Department has the authority to withdraw the funds.

At the end of the day (or every other day if the deposit is a small amount or several times a day during collection months) an employee from the Tax Collector's Office closes out the payment batch. They run a deposit slip report (which lists each check individually as well as total cash collected) and a daily cash report from the Tax Collector's software. The individual balances the deposit slip printer report to the cash drawer making use of a deposit balancing report. The cash drawer has a beginning balance of \$150. A copy of all reports is kept with the batch.

A deposit slip is created for the cash and money orders. There are three copies of the deposit slip. The deposit is stored in the Tax Office safe overnight. The safe is locked every night, and only the staff of the Tax Collector's Office has the combination. The deposits are brought to the bank on a regular basis by a member of the Tax Collector's staff. The bank keeps one copy of the deposit ticket and validates the other two copies. One validated ticket is used to document the deposit in the Tax Collector's deposit journal and then kept in the batch report. The final copy is forwarded to the Finance Department.

Once the cash drawer has been balanced, the checks are deposited into the General Fund by the Tax Collector through a remote deposit program (the remote deposit scanner is attached to Collector's computer). If the Collector is not available, another member of the Collector's staff does the remote deposit. The deposit report from the software is emailed to the Finance Department. The deposit information is also entered into the Tax Collector's deposit journal. The processed checks are kept in the Tax Collector's vault until the office receives written approval from the State of Connecticut authorized the shredding of the checks.

The batch, consisting of the tax receipts, batch report, deposit ticket, receipt tape, and any other documentation is balanced by the Delinquent Collection Assistant (or other staff member if needed) and recorded into a

monthly collection journal. The daily batches are available at any time to be viewed by a member of the Finance Department.

Month End Balancing:

At the end of the month, the Tax Collector prints out a monthly detailed as well as summary Cash Report, monthly adjustment and refund report, Grand Ratebook Balance Reports (GRBBR) for active and suspense, as well as totals only active and suspense ratebooks from the tax software. These reports are used for balancing month end in conjunction with the deposit journal, online payment journal, lockbox journal, and local bank collection journals. Once everything is in balance, all the above listed reports as well as the echeck breakdown, echeck returns, and adjustments to taxes are forwarded to the Finance Department for review.

The Cash Report shows every payment transaction made during the month. This report is balanced by the Tax Collector to all the monthly bank deposits. The Adjustment Report (lawful additions and deletions) is balanced by the Assistant Tax Collector to each adjustment given to the Tax Collector's Office by the Assessor's Office. A copy of the adjustment report is run by C of C # and also submitted to the Assessor to balance to the adjustments report generated by that office. The totals only ratebook reports breakdown each year and category separately: beginning balance, current adjustments, current payments received, refunds, refund balance, and receivable balance. This report is balanced by the Tax Collector.

Delinquent Collections

The Tax Collector will manage the outstanding taxes to be collected. The Tax Collector reviews the aged accounts receivable for further collection activity that can be undertaken. A delinquent account must be "DEMANDED" before proceeding with further collection activity.

Back Tax Statement Procedure:

At the beginning of every month (except July and January collection months) delinquent statements are mailed to all past due real estate and personal property accounts. The Tax Collector and Assistant Tax Collector alternate monthly between Real Estate and Personal Property statements. Motor Vehicle delinquent statements are mailed between five and six times a year.

The tax software documents the user who created the delinquent statements, and logs it into the transfer date/change log on each account for which a statement was printed.

A delinquent statement should be sent for every taxpayer with a balance due except for statements of accounts which have already been sent to the attorney, accounts that the mail has previously been undeliverable and skip tracing exhausted, or bankruptcy situations.

All delinquent statements have a message directly on the statement indicating the published line for the Tax Collector's Office. The published line is located at the desk of the Delinquent Collection Assistant but may be answered by another staffer if the Delinquent Collection Assistant isn't available.

All delinquent motor vehicle accounts are reported online to DMV as soon as possible after becoming delinquent. Delinquent taxpayers are not allowed to renew their registrations or register something new until all motor vehicle taxes in their name are paid in full (clearance is by name/not vehicle). The DMV takeoff report is a computer generated report that is uploaded daily directly to the DMV. If necessary, an individual release can be done online manually.

Suspense Procedure:

When it becomes clear that an account will not be paid, the Tax Collector prepares a listing of accounts to recommend to the Board of Finance to approve writing off to suspense. Items transferred to suspense are removed from consideration as assets of the town but are not abated as a tax liability of the person against whom it was levied.

Some examples of non-real estate accounts being recommended for suspense are:

- The mail is returned as undeliverable and no other address can be found
- The taxpayer has moved out of State and collection is not likely
- The business has permanently closed and collection is not likely
- Taxpayer is deceased or incarcerated

Real estate accounts can be transferred to suspense if all collection and tax sale activity has been exhausted.

This listing is provided to the Board of Finance for their approval in May of each year. The BOF reviews listing and approves. The approved suspense list is to be filed in the Town Clerks Office. Once approved, accounts are turned over to a collection agency to collect the taxes as well as 15% of the collection agency fee.

Lien Procedure:

Each March, the Tax Collector sends "DEMAND" notices to each taxpayer with outstanding personal property taxes. This notice informs the taxpayer of the various collection activities the Town may take against them. In April the Assistant Tax Collector calls the remaining outstanding personal property accounts making them aware that a UCC lien will be filed with the State of Connecticut.

During the month of May, UCC liens are prepared by the Assistant Tax Collector and submitted to the State of Connecticut as well as the Town Clerks Office.

Each April, the Tax Collector send an Intent to Lien Notice to each taxpayer with outstanding real estate taxes. This letter notifies the delinquent taxpayer that the Town will be placing a Tax Lien on their property if their taxes are not paid in full by April 30th.

Within the first week of May, tax liens are generated from the tax software, signed by the Tax Collector, and recorded on the land records with the Town Clerk.

Annually Reporting:

State of Connecticut Reports:

The Tax Collector is required to file the M-1 (Annual Report on Collections) and the M-42(b) (Totally Disabled Reimbursement Claim) with the State of Connecticut before July 1st.

Town Reports:

Annually, by August 31st for the proceeding fiscal year, the Tax Collector must submit the Annual Report to the Board of Finance.

Prior to the Audit for the proceeding fiscal year, the Tax Collector must submit the GASB 34 report as well as the 60 day report to the Finance Director.

Annually, by August 31st for the proceeding fiscal year, the Tax Collector must submit a certified statement to the Town Clerk of all adjustments done to the Grand List by the Assessor as well as any accounts lawfully abated.