FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

PHONE: 860-442-0553
www.waterfordct.org

AGENDA
FINANCE, WAGE & PERSONNEL STANDING COMMITTEE OF THE RTM
Special Meeting
Wednesday, August 20, 2025
6:00 P.M. - Waterford Town Hall
Louise Appleby Room

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Public Comment**
5. **To Consider and act upon the minutes of the January 27, 2025 meeting.**
6. **Consideration of and possible action on items referred to committee:**
   A. Review of Ordinance 3.17 Fleet Management. RTC 08/04/2025
   B. New Veteran's Tax Exemption for Disabled Veterans, RTC 08/04/2025
7. **Adjournment**

6A

8/4/25

[redacted]

Moderator Goldstien,

Sir, as you know the manner in which we the Town of Waterford fund our fleet is markedly different from many of our neighboring communities. Bourne from recommendations made after the deregulation of power, it is one that if administered correctly fully funds our fleet without the use of traditional methods such as bonding. This method is fair to both the departments requesting the vehicles and the taxpayer as it provides a known funding level fiscal years in advance. To no fault of any particular board or individual the plan is faltering and in need of some alterations if we deem this model worthy of continuing. Without adjustment at its current trajectory our fleet will become unaffordable in just a few budget cycles. This coupled with the rate at which the RTM is able to review and pass an ordinance is on average over a year, making now the time to act if we wish impact the fleet plan for FY 27-28. Some items recommended for consideration would be,

> 3.17.050- Include alternative funding methods such as lease purchase to be available to be requested as a variance for vehicles over a certain price point.
>
> 3.17.060- Charge the Ad Hoc Committee with the development of a funding level to be submitted to the First Selectman. Similar to a request made by any other departments.
>
> Add the ability for the RTM to recommend a 0 sum back to the Board of Selectman the same as the Board of Finance.
>
> Add transparency to the funding level by requiring out year budget impacts at current funding requests along with calculations as backup materials.
>
> Add the ability for the Fleet Ad Hoc to issue a variance itself without a request from a department head on issues of funding.

These are but a few changes that if implemented would bring sustainability along with greater transparency and understanding of how our fleet plan is funded and functions. Therefore, I am requesting that ordinance 3.17 Fleet Management Plan and Reserve Account Fund be sent into committee for review and possible alteration.

Respectfully Submitted,

Timothy R. Condon

District 1

Representative Town Meeting

Chapter 3.17

FLEET MANAGEMENT PLAN AND RESERVE ACCOUNT FUND

Sections:

3.17.010 Establishment.

WHEREAS, The first selectman, acting pursuant to this authority under the Town Charter Section 3.2.3 is authorized to develop a capital spending plan, which is then ratified by the board of selectmen and board of finance and forwarded to the representative town meeting;

WHEREAS, "Capital items" include capital expenditures that exceed ten thousand dollars in cost, such as vehicles and other apparatus;

WHEREAS, the finance director, acting under the first selectman and board of finance, has proposed that the capital spending plan include a component entitled, "Fleet Management Plan" to properly manage the capital expenses of said vehicles and apparatus and account for those specific town funds;

NOW, THEREFORE, a fleet management plan and reserve account ordinance is hereby established to be known as the fleet management plan.

(Amend. of 6-1-09)

3.17.020 Applicability.

This chapter shall apply to all town boards, commissions, agencies and departments, including the town board of education.

(Amend. of 6-1-09)

3.17.030 Intent of plan.

In recognition of the budgetary burden to maintain its fleet, the Town of Waterford shall prospectively recognize the annual costs associated with fleet replacement based upon defined life-cycle parameters and establish a segregated reserve fund to account for timely asset replacement, using a combination of proceeds derived from an equalized rate of annual appropriation complemented by residual value proceeds and fund investment income.

It is the intent to level the budgeting requirement of fleet replacements over an extended period of time and to that end it is recognized that the annual budget requirement will not be equal to the defined costs of replacement. The plan is structured using the full replacement value of the fleet as a base and spreading the cost over a number of years to provide a constant level of budget annually and allow the residual resale values of the replaced vehicles and the fund performance (investment income) to equalize the annual cost differentials.

(Amend. of 6-1-09)

3.17.040 Implementation.

The first selectman, under the authority of Charter Section 3.2.3, capital spending plan, through the town finance director, shall supervise and implement a "fleet management and 5-year capital improvement plan guideline" to effectuate the administration of the fleet management plan.
(Amend. of 6-1-09)

3.17.050 Definitions.

Variance. Any change that involves a substitution in equipment, change in the replacement year called for in the plan, or expenditure for a budgeted acquisition in excess of ten percent of the amount noted in the plan, or twenty-five thousand dollars, whichever is less.
(Amend. of 2-6-17(1); Amend. of 6-1-09)

3.17.060 Reserve account agreement.

Procedures:

1. The first selectman, with the advice of the finance director, will develop a funding level for the asset replacement schedule for the current year capital budget. As part of the annual capital improvement budgetary process, departments will be provided with a list of assets within its department scheduled to be replaced in the upcoming fiscal year. If the department heads have recommendations other than that defined by the plan, they must justify in writing each change to the first selectman.

2. During the budgetary process, once the department heads agree with the vehicles/equipment due for replacement in the budgetary period as defined by "the plan," the value of all departmental replacements is to be noted on the project consolidation form under the project name of fleet management in the current year capital budget.

3. The first selectman will provide the board of selectmen with a list of assets due for replacement in that fiscal year (the "plan") together with a summarization of the departmental requests and put forth a recommendation on the funding level of fleet management in the current year capital budget. This recommendation will be calculated by using an average of the next seven years' funding requirements. This level of budget will remain constant throughout that period only if the plan is not amended to eliminate or increase the number of assets from the prior year.

4. Any town official or board who/which seeks to challenge the first selectman's asset replacement list shall bring their challenges directly to the board of selectman for its consideration as part of its recommendation to the board of finance for current year capital budget. Moreover, all town boards, commissions, and officials may appeal the plan's total budget before the RTM at its annual budget meeting each fiscal year.

5. The board of finance through its budget review process will make a recommendation to the representative town meeting on the first selectman's fleet management plan, as part of the current year capital budget.

6. The board of finance can recommend approval of the first selectman's plan or return the fleet management plan to the board of selectmen with a zero dollar recommendation for the board of selectmen to reconsider the plan as a whole or to reconsider the appropriation originally put forth by the board of selectmen.

7. The representative town meeting will take final appropriation action.

8. In the event of a variance requested by a department after the budget process has been completed, the first selectman shall commence a meeting of the fleet management ad hoc committee, consisting of the first selectman or his/her designee, RTM moderator or designee, board of finance chairperson or designee,

and finance director to consider the plan variance request. A quorum of three-fourths of the committee is required for business to be transacted. A unanimous vote of the committee present and voting is required for any fleet plan variance to be approved. It is recognized that the process is not static and priorities will change due to service outsourcing, downsizing or technology advancements.

9. If an emergency requiring a mid-year replacement outside the defined schedule should occur (i.e., replacement of a vehicle damaged in an accident), the department head shall request a meeting of the fleet management ad hoc committee to determine if such vehicle will be replaced out of cycle. The committee shall report to the board of finance on any approvals granted through this process.
(Amend. of 2-6-17(1); Amend. of 6-1-09)

3.17.070 Fleet management reserve fund.

The Town of Waterford will maintain a segregated account entitled, "fleet management reserve fund" and all assets maintained in this account shall be invested in a manner to satisfy the anticipated liquidity needs to replace assets. Any assets being held in reserve beyond that required for current year replacements, may be invested in securities or other appropriate instruments in which liquidity is not a consideration in order to maximize investment earnings. All investment earnings shall be redeposited in the account for the purpose of offsetting the expense of providing fleet replacement funds.

The major source of funding will be provided through an annual operating transfer in from the current year capital fleet management line item.

Residual values from sale of replaced equipment shall also be deposited into this account for the purpose of offsetting the expense of providing fleet replacement funds. The fund may also accept revenue from other sources such as rental of equipment or vehicles, grants, gifts or donations.

Funds may be expended from the fleet management reserve fund if they have previously been appropriated by the representative town meeting or an exception from the fleet management plan has been approved by the board of finance expenditure authorization committee.

An annual reconciliation/accounting shall be completed by the finance department and subject to audit to verify the expenses of the account.
(Amend. of 6-1-09)

3.17.080 Effective date.

This chapter shall take effect fifteen days from date of passage, and shall remain in effect until otherwise amended, pursuant to Section 3.1.13 of the Waterford Charter.
(Amend. of 6-1-09)

6B

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886

Town of Waterford

PHONE: 860-442-0553
www.waterfordct.org

July 31, 2025

RE: New Veteran's Tax Exemption for Disabled Veterans

Dear Mr. Goldstein:

As Moderator of the RTM, please find attached a memo from Paige Walton regarding a new benefit for 100% disabled veterans in Waterford for a real estate tax exemption. I support this additional exemption on behalf of the eligible veterans who have served our country with honor and distinction. In order for this exemption to be offered to our disabled veterans, it is necessary to move quickly to have the benefit available for the next tax year commencing October 1, 2025.

Please refer this matter to the appropriate standing committee of the RTM and have the standing committee work closely with the Town Attorneys to effectuate the ordinance changes necessary by October 1, 2025.

Your assistance and cooperation are appreciated.

Very truly yours,

Robert J. Brule

Attachment

cc: Paige Walton, Tax Assessor
David Campo, Town Clerk
Nicholas Kepple, Town Attorney
Robert Avena, Town Attorney

RECEIVED FOR RECORD
WATERFORD, CT
2025 JUL 31 P 3:35
ATTEST: TOWN CLERK

INTERDEPARTMENTAL MEMORANDUM

Date: July 10, 2025

To: Robert Avena, Town Attorney

Robert Brule, First Selectman

From: Paige Walton, Assessor

Subject: PA 25-168

PA 25-168, which includes language amending prior Senate Bill 1276, was signed by the Governor on June 30th and is effective as of October 1, 2025.

PA 25-168 makes changes to and clarifies the existing tax exemption for qualifying veterans with a 100% Permanent and Totally Disabled service connected VA rating. As passed, the bill allows a town to either expand or limit the existing dwelling exemption for P&T veterans. Municipalities can choose to exempt up to two acres of the qualifying veteran's lot; extend the exemption to unmarried surviving spouses of veterans who died prior to the original bill's inception date of 10/1/2024; or limit the exemption amount to the median assessed value of residential real property.

Additionally, under sections 240 & 241, the bill allows for any municipality, by vote of its legislative body to extend the dwelling exemption to qualifying Gold Star spouses and veterans with a rating of TDIU (Total Disability based on Individual Unemployability).

Currently there are six veterans with a TDIU rating that did not receive the dwelling exemption under the veteran's bill that was passed last year. There is also one Gold Star surviving spouse that has recently applied for the existing $20,000 exemption, who would qualify for the dwelling exemption if the municipal option were in place.

If the Town of Waterford chooses to adopt the expanded TDIU and Gold Star exemptions the estimated tax loss in FY 26-27 based on current applications is approximately $30,000.

Att. : PA25-168

DRAFT

ITEM 6B

PROPOSED DRAFT ORDINANCE

NEW – Pursuant to the Connecticut General Statutes §12-81 (19), (20), (21),(83) and in accordance with Public Act No. 25-168, any resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and has been determined by the United States Department of Veterans Affairs to have a service-connected total disability based on individual unemployability shall be entitled to an exemption from property tax on (1) that fractional share of a dwelling, including a condominium, as defined in C.G.S.A. § 47-68a, a unit in a common interest community as defined in C.G.S.A. §47-202, and a mobile manufactured home, as defined in C.G.S.A. §12-63a, (A) that belongs to or is held in trust for such resident, or that is possessed by such a resident as a tenant for life or tenant for a term of years liable for property tax under C.G.S.A. §12-48, and (B) that is occupied by such resident as the resident's primary residence, or (2) lacking such residence, one motor vehicle that belongs to or is held in trust for such resident and is garaged in this state. As used in this subsection, "dwelling" does not include any portion of the unit or structure used by such resident for commercial purposes or from which such resident derives any rental income. (b) If such resident lacks such dwelling or motor vehicle in such resident's name, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such resident's spouse, or possessed by such resident's spouse as a tenant for life or tenant for a term of years liable for property tax under C.G.S.A. §12-48, who is domiciled with such resident, shall be so exempt. When any resident entitled to an exemption under the provisions of this section has died, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such deceased resident's surviving spouse, or possessed by such deceased resident's surviving spouse as a tenant for life or tenant for a term of years liable for property tax under C.G.S.A. § 12-48, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of this state, shall be so exempt as that to which such resident was or would have been entitled at the time of such resident's death. (c) No individual entitled to the exemption under one or more of subdivisions (19), (22), (23), (25), (26) and (83) of section 12-81 of the general statutes or section 241 of PA-25-168 shall receive more than one exemption.

A. ***Application for dwelling exemption.***
   1. **No individual shall receive any exemption to which such individual is entitled under this section until such individual has complied with C.G.S.A. § 12-95 and has submitted proof of such individual's determination by the United States Department of Veterans Affairs, to the Waterford Assessor.**

   2. **If there is no change to an individual's determination, such proof shall not be required for any assessment year following that for which the exemption under this section is granted initially. If the United States Department of Veterans Affairs modifies an individual's determination to other than a service-connected total disability based on individual unemployability, such modification shall be deemed a waiver of the right to the exemption under this section. Any such individual whose determination was modified to**

other than a service-connected total disability based on individual unemployability may seek the exemption under subdivision (20) or (83) of section 12-81 of the general statutes, as applicable.

3.

Any individual who has been unable to submit evidence of such determination by the United States Department of Veterans Affairs in the manner required by this section, or who has failed to submit such evidence as provided in C.G.S.A. §12-95 may, when such individual obtains such evidence, make application to the tax collector not later than one year after such individual obtains such proof or not later than one year after the expiration of the time limited in C.G.S.A§ 12-95, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax or part of the tax has been paid. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such individual was entitled to such determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years. The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

4. Upon sale or transfer of said property to which the exemption is applied, the exemption shall be prorated as of the date of sale. If property is transferred to a trust, the trust must benefit the recipient of the exemption and no other. A certified statement from the preparer of any such trust must be submitted indicating the beneficiary.

B. *Limit to exemption*. No individual entitled to the exemption under one or more subdivisions of C.G.S.A. §12-81 (19), (22), (23), (25), (26) and (83) shall receive more than one exemption. No applicant may receive more than one additional municipal property tax exemption for veterans or their family members under C.G.S.A. §12-81 (f). (g).]

RECEIVED FOR RECORD
WATERFORD, CT

2nd Proposed Draft Ordinance

2025 AUG 19 P 2:39

ATTEST: [signature]
TOWN CLERK

(NEW) (Effective October 1, 2025) (a) Any municipality, upon approval by its legislative body, may provide that, in lieu of the exemption prescribed under subdivision (20) of section 12-81 of the general statutes, any resident of this state who has served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States and has been determined by the United States Department of Veterans Affairs to have a service-connected total disability based on individual unemployability shall be entitled to an exemption from property tax on (1) that fractional share of a dwelling, including a condominium, as defined in section 47-68a of the general statutes, a unit in a common interest community, as defined in section 47-202 of the general statutes, and a mobile manufactured home, as defined in section 12-63a of the general statutes, (A) that belongs to or is held in trust for such resident, or that is possessed by such a resident as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, and (B) that is occupied by such resident as the resident's primary residence, or (2) lacking such residence, one motor vehicle that belongs to or is held in trust for such resident and is garaged in this state. As used in this subsection, "dwelling" does not include any portion of the unit or structure used by such resident for commercial purposes or from which such resident derives any rental income. (b) If such resident lacks such dwelling or motor vehicle in such resident's name, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such resident's spouse, or possessed by such resident's spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, who is domiciled with such resident, shall be so exempt. When any resident entitled to an exemption under the provisions of this section has died, the dwelling or motor vehicle, as applicable, belonging to or held in trust for such deceased resident's surviving spouse, or possessed by such deceased resident's surviving spouse as a tenant for life or tenant for a term of years liable for property tax under section 12-48 of the general statutes, while such spouse remains a widow or widower, or belonging to or held in trust for such deceased resident's minor children during their minority, or both, while they are residents of this state, shall be so exempt as that to which such resident was or would have been entitled at the time of such resident's death. (c) No individual entitled to the exemption under this section and under one or more of subdivisions (19), (22), (23), (25) and (26) of section 12-81 of the general statutes or section 241 of this act shall receive more than one exemption. (d) (1) No individual shall receive any exemption to which such individual is entitled under this section until such individual has complied with section 12-95 of the general statutes and has submitted proof of such individual's determination by the United States Department of Veterans Affairs, to the assessor of the town in which the exemption is sought. If there is no change to an individual's determination, such proof shall not be required for any assessment year following that for which the exemption under this section is granted initially. If the United States Department of Veterans Affairs modifies an individual's determination to other than a service-connected total disability based on individual unemployability, such modification shall be deemed a waiver of the right to the exemption under this section. Any such individual whose determination was modified to other than a service-connected total disability based on individual unemployability may seek the exemption under subdivision (20) or (83) of section 12-81 of the general statutes, as applicable. (2) Any individual who has been unable to submit evidence of such determination by the United States Department of Veterans Affairs in the manner required by this section, or who has failed to submit such evidence as provided in section 12-95 of the general statutes, may, when such individual obtains such evidence, make application to the tax collector not later than one year after such individual obtains such proof or not later than one year after the expiration of the time limited in section 12-95 of the general statutes, as the case may be, for abatement in case the tax has not been paid, or for refund in case the whole tax or part of the tax has been paid. Such abatement or refund may be granted retroactively to include the assessment day next succeeding the date as of which such individual was entitled to such determination by the United States Department of Veterans Affairs, but in no case shall any abatement or refund be made for a period greater than three years. (3) The tax collector shall, after examination of such application, refer the same, with the tax collector's recommendations thereon, to the board of selectmen of a town or to the corresponding authority of any other municipality, and shall certify to the amount of abatement or refund to which the applicant is entitled. Upon receipt of such application and certification, the selectmen or other duly constituted authority shall, in case the tax has not been paid, issue a certificate of abatement or, in case the whole tax or part of the tax has been paid, draw an order upon the treasurer in favor of such applicant for such amount, without interest. Any action so taken by such selectmen or other authority shall be a matter of record and the tax collector shall be notified in writing of such action.

(e) (1) In any municipality that provides the exemption under subsections (a) to (d), inclusive, of this section, such municipality may, upon approval by its legislative body, further provide that, for any individual receiving the exemption under said subsections for a dwelling described in subdivision (1) of subsection (a) of this section, not more than two acres of the lot upon which such dwelling sits shall be exempt from taxation.

(2) In any municipality that provides the exemption under subsections (a) to (d), inclusive, of this section, such municipality may, upon approval of its legislative body, further provide that the surviving spouse of any resident of this state who (A) had served in the Army, Navy, Marine Corps, Coast Guard, Air Force or Space Force of the United States, (B) had been determined by the United States Department of Veterans Affairs to have a service-connected total disability based on individual unemployability, and (C) died prior to October 1, 2025, but after a date to be determined by such legislative body, shall, while such spouse remains a widow or widower, be entitled to the exemption under this section.

(3) In any municipality that provides the exemption or exemptions under this section, such municipality may, upon approval of its legislative body, limit the total amount of the exemption or exemptions granted under this section to the median assessed valuation of residential real property in such municipality.