CITY OF NORWALK
FINANCE AND CLAIMS COMMITTEE
SEPTEMBER 14, 2023
BY ZOOM VIRTUAL TELECONFERENCE

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ATTENDANCE: Gregory Burnett, Chair; Edmond Camacho; Diana Revolus

STAFF: Lisa Biagiarelli, Tax Collector; Chitsmay Lam, Comptroller; Henry Dachowitz, Chief Financial Officer; Thomas Ellis, Director of Management and Budgets; Paul Gorman, Interim Tax Assessor; Fire Chief Gino Gatto

1. **CALL TO ORDER**

Mr. Burnett called the meeting to order at 7:04 p.m.

2. **ROLL CALL**

Mr. Burnett called the Roll as indicated above. A Quorum was not present and therefore no votes could be taken this evening.

3. **PUBLIC PARTICIPATION**

There were no members of the public who wished to comment this evening.

4. **APPROVE THE MINUTES OF THE FOLLOWING FINANCE COMMITTEE MEETINGS**:

August 10, 2023- Regular Meeting

No action was taken this evening.

5. **Claims Committee**: September 2023

Ms. Biagiarelli presented a special request of $17,453.40 due to the amount of the refund. The refund is for payments on the 2019-2020 grand list that was paid by a management company.

Mr. Burnett will advance this item to the full Common Council for review and vote at their September 26th meeting.

6. **Narrative on Tax Collections dated September 2023 – Receive Report and discuss.**

7. Monthly Tax Collector's Reports dated August 2023– Receive Report and discuss.

Ms. Biagiarelli reviewed her report below:

> At this writing, we have not yet completed our August 2023 month end reports. I expect to have those reports completed in time for the Finance and Claims Committee meeting on September 14. I can report on the collection period, tax collections in general and progress in dealing with some of the issues that presented themselves over the course of the past two months.
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> Through the month of July 2023, we had collected 43.54% of our current tax levy, and 44.93% of our current sewer use levy. On the prior grand list year, we had collected

98.65% of the 2021 grand list real estate levy and 98.91% of the sewer use levy through the month of July, 2023 (13 month period).
We had an extended grace period for current taxes this year, due to tax bills having been mailed a few days later than hoped for; the last day to pay current taxes was Monday, August 7, 2023. Around July 10, it became apparent that there were issues with some motor vehicle assessments on the 2022 grand list. The Assessor's division began making corrections, and between that time and this week, more than 1,000 bills were manually re-assessed and subsequently re-billed by my division.

However, due to the volume of changes that were deemed necessary, the Assessor's division determined it best to involve the software vendor (QDS). Accordingly, QDS will be sending a mass mailing for the remainder of the revised tax bills, based on revised assessments that the assessor's office has been reviewing. Affected taxpayers will have 30 days from the mailing date in which to pay these revised bills without penalty. We anticipate that mailing being sent at the end of this week, with the last day to pay being Tuesday, October 10. This mailing affects more than 5,000 taxpayers, some of whom will owe less than the amount originally billed, and some who will owe more. The Administration will be issuing a statement for the press and the public about this issue later this week or early next week.

I am not prepared to respond to questions about the assessment process or assessed values, but can speak to the billing and recordkeeping aspects of this endeavor. My office has already processed payments on hundreds of revised bills since the first week of July. We will work with the Comptroller's office to address situations in which taxpayers have already paid, and are owed a refund or a credit due to the revision or correction. This undertaking will likely continue through the next six to eight weeks, and possibly beyond. I also need to file amended state reports, because our tax levy will change to reflect all these adjustments.

There is information on the tax collector's home page on the city website in the form of a Frequently Asked Question: I think my motor vehicle assessment is wrong! What happened? FAQs • City of Norwalk • CivicEngage (norwalkct.gov) as well as links to articles on higher motor vehicle values in general.
We have been unable to proceed with some of our normal enforcement activities due to the issues with motor vehicle assessments and what is now an extended payment period. Delinquent notices, called demand for payment notices, are being mailed this week to taxpayers owing balances due on real estate, sewer use and business personal property. Motor vehicle demand notices will be sent at a later date. The term "demand" is prescribed by state law, and is not meant to imply rudeness to the taxpayer; the tax collector is required to "demand" payment prior to taking any other enforcement action. Once we conclude the revised motor vehicle billing, and process the payments we

anticipate receiving as a result of the mailing of demand notices, we expect to focus on enforcement and begin working on our July 2024 tax sale, scheduled for Monday, July 22, 2024. We did not have a tax sale last year; our last sale was in 2021 and normally we do a sale every two years. We expect there will be more properties eligible for inclusion in this sale due to the three years that have elapsed since the last sale. Our criteria, as in past years, will be either the dollar amount owed, or the number of years in arrears.

We will have a more accurate assessment of where we stand relative to current collections as well as final reports of our sixty day collections on the immediately prior levy when we provide reports through the end of the month of August, as a significant amount of payments were processed between August 1 and August 31. I will continue to keep stakeholders informed of our progress and will update you when additional information is available.

Mr. Burnett congratulated Ms. Biagiarelli and her team form once again reaching a collection rate of 99%. He noted it has been a busy time and will instruct Common Council members to address any questions to Ms. Biagiarelli.

8. **Tax Assessor update on the Revaluation process and report on the Elderly Tax Relief Program**.

Mr. Gorman updated the Committee on the process of the Revaluation. They are currently in the valuation phase and they are building the valuation models. They are on track and by November should be able to talk about the actual numbers.

Mr. Burnett asked for an update on providing education to the residents. Mr. Gorman explained they are working with the company and plan to provide videos and live sessions. Education will be provided to let people know what they received in the mail and why. It will be geared toward what the Revaluation is. People are currently getting a data mailer in the mail.

The Committee members discussed holding live sessions for the residents. Mr. Gorman said the consultants are fearful of holding live sessions because 100s of residents may want to talk about their own specific property. Mr. Burnett noted that in the past, live sessions were held in the Concert Hall at city Hall and it worked. Ms. Revolus agreed and said that if people have specific questions about their property, they could be directed to the correct person. Mr. Gorman will discuss this with the Project Manager. Mr. Dachowitz said that if anyone does ask specific questions about their property, they may want to emphasize privacy and direct them to reach out to the Tax Accessor's Office.

Mr. Burnett asked for an outline of the educational roll out plan before the next Finance Claims Committee meeting and he will share that with the rest of the Common Council members.

Mr. Gorman reviewed the Elderly Tax Relief Program. He said that based on all the numbers, the Program seems to be hitting the right target audience. The income limits seem to be working well. Overall the Program seems to be working well. In response to Mr. Burnett's question, Mr. Gorman said the number of participants do not jump a great deal. Last year, 153 residents applied and this year 140 residents applied.

Ms. Revolus asked if the tax credit is passed on to the survivor in a participating household. Mr. Gorman will ask an individual in his office for information. He said the survivor could be eligible based on age, but would have to have lived at the property for a year. Ms. Revolus asked if they could help families transition. Mr. Gorman said that is a Statute question.

Mr. Burnett said he was focused on comparison the number of participants from previous years and wants to be sure the City is moving in the right direction to help the elderly residents.

Mr. Gorman said he could get a comparison from comparable towns. He noted that Norwalk's income limit is $76,500 and there are 2,300 people on the Program. Mr. Burnett said he was trying to understand some level of comparison to determine if the Program is helping the residents.

9. **Received Oak Hills Authority Monthly Financial Statements for July 2023.**

Item 9 was postponed to next months Finance Claims Committee meeting.

Mr. Burnett read the following request from the Fire Department.

10. Request a special capital appropriation in the amount of $10,727.32 to increase the authorization for account 09243110-5777-C0486 (Fire Department Vehicles). This capital appropriation shall be funded through $10,727.32 of authorized but unissued general obligation bonds or notes of the City. The $10,727.32 of bonds or notes of the City shall be issued in accordance with the provisions and terms set forth in the original bond resolutions that authorized the issuance of the bonds or notes of the city for project account #09243110-5777-C0486.

Chief Gatto reviewed the request which is due to a price increase from Ford. He had a question about the terms of the request. Mr. Ellis explained that the mechanics on the capital side are different from the operating side and requires a few more approvals and the language is a little different.

There were no questions and Mr. Burnett will advance this item to the full Common Council for review and vote at their September 26th meeting.

There were no questions on item 11.

11. Requesting deauthorization in the amount of $10,732.32 from available balance in account 09213110-5777-C0667 (Fired Department-Mobile Radio Upgrade).

Mr. Burnett read the following request:

12. Authorize the Mayor, Harry W Rilling, enter into an Agreement with Andrews Technology (UKG) for a Time and Attendance System migration project not to exceed $225,025 (Approved in Capital Budget)
Account 09241340-5777-C0089 and 011340-5258.

Ms. Lam explained that the City and Nowalk Public Schools use the same time and attendance system. Currently there are 65 time clocks in the City and they last five to eight years; however, they are coming close to their life span. The current vendor was bought out by UKG and this gave them an opportunity to look at their vendor. They put out an RFP, but the costs came back very high. This migration will be more streamline because the vendor knows the existing rules.

Mr. Burnett asked for clarification on the costs. Mr. Dachowitz said that they are updating the time clocks and that is a one time cost. Since the City is a current client, they will get the time clocks at a discount and the installation fee will be waived.

Mr. Burnett will advance this item to the full Common Council for review and vote at their September 26th meeting.

13. **ADJOURNMENT**

**** MS. REVOLUS MOVED TO ADJOURN**
**** MOTION PASSED UNANIMOUSLY**

There was no further business, and the meeting was adjourned at 7:58 p.m.

Respectfully submitted,

Rosemarie Lombard
Telesco Secretarial Services