

WOLCOTT TOWN COUNCIL

Regular Meeting

Tuesday, January 7, 2020

Council Chambers, Wolcott Town Hall

7:00 p.m.

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MINUTES

DRAFT

RECEIVED
4:00 p.m.
1-14-20
Karen Mowad
TOWN CLERK
WOLCOTT, CONN.

Please Note: A digital recording of this meeting is on file in Wolcott Town Hall, Commission Secretary's Office.

Chairman Valletta called the meeting to order at 7:00 p.m. with the Pledge of Allegiance. Attendance was taken; a quorum was present.

MEMBERS PRESENT: Chairman David Valletta, Vice-Chairman Roger Picard, Rachel Wisler, Donald Charette, Debbie Golden, Francis Masi, Domenic Angiolillo, Joseph Membrino, and Jason Stark

ALSO PRESENT: Mayor Thomas G. Dunn; Municipal Finance Officer Susan Hale; Town Attorney Brian Tynan; Steven Slater, Chief Accountant; Mahoney Sabol & Company, LLP; Michael J. VanDeventer, CPA, Partner; Lauren A. Messina, Senior Associate; et al.

APPROVAL OF MINUTES:

• **Regular Meeting – November 19, 2019**

Upon **MOTION** by Domenic Angiolillo, seconded by Debbie Golden, it was unanimously voted to **approve** the minutes of the Regular Meeting held on November 19, 2019.

• **Special Meeting – December 20, 2019**

Upon **MOTION** by Rachel Wisler, seconded by Domenic Angiolillo, it was unanimously voted to **approve** the minutes of the Special Meeting held on December 20, 2019, with three abstentions; Mr. Stark, Mr. Charette, & Mrs. Golden.

TAXPAYERS' TIME: (Limited to Items on the Agenda)

No taxpayers came forward.

CORRESPONDENCE (on file):

1. Submitted by Mahoney Sabol & Company, Financial Statements and Federal & State Single Audit Report dated June 30, 2019 (separately attached)
2. Town Council Liaison list for 2020-2022
3. Town Council Sub-Committees & Ad-Hoc Committees for 2020-2022

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MAYOR'S REPORT:

Mayor Dunn came forward and reported the following:

- A lot of organizations worked very hard through the holiday season to help those in need
- The budget process is underway
- With respect to the weather, we have been getting more ice than snow which requires more product

A brief question and answer period was held with regard to the following topics:

- Todd Road project
- The caution lights that do not work at Tyrrell Middle School; they were first installed through a grant; the Board of Ed was expected to pick up the expense of operating those lights and they have chosen not to
- Traffic at the intersection of Woodtick & Todd; possibility of adding stop signs or caution light

FINANCE OFFICER'S REPORT/TRANSFERS:

Susan Hale came forward and reported the following:

- The auditors are here this evening to report on FY 2018-2019
- There has not been anything unexpected for this year
- They are working on the 2020-2021 budget
- She would like to recognize the Finance Office Dept. employees; Steve Slater, Asst. Finance Officer, Gianna Dauphinais, Chief Accounts Payable, and Natalie Clark, Purchasing & Finance Accountant
- She is grateful to have such superb personnel to work with everyday; they are a great team, they complement each other, and she would not be able to do her job without them
- There were no transfers submitted for approval

SUB-COMMITTEE/LIAISON REPORTS:

Civilian Police Review Board: Rachel Wisler reported that they met last week. There were two investigations; everything has been finalized and settled.

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Board of Education: Rachel Wisler reported that the building committee will be meeting next Tuesday, the 14th. They are receiving the bids in and they should be able to award a bid soon and finish the renovation to the three classrooms.

Building Committee for Road Reconstruction: Rachel Wisler reported that the project is now complete. Also, they have just about finalized the State project on Beach Road; the Town is responsible for the engineering costs. Those funds have been reserved from the road reconstruction project. There are no funds left for road reconstruction.

UNFINISHED BUSINESS:

There was no Unfinished Business.

NEW BUSINESS:

1. Mahoney Sabol & Company, LLP – Presentation of Fiscal Year 2018-2019 Audit Report

Michael J. VanDeventer and Lauren Messina came forward, at which time Mr. VanDeventer reviewed the 2018-2019 Audit Result presentation to the Town Council (**see full presentation attached-financial reports on file**).

When the presentation was complete a brief question and answer period was held and the following was noted by Mr. VanDeventer:

- Mrs. Wisler inquired what Farmingbury's deficit was last year; Mr. VanDeventer stated that last year Farmingbury's deficit was \$417,000; as of June 30, 2019 the deficit was \$545,218; the deficit increased approximately \$128,000
- Mrs. Wisler inquired why they do not get any reporting on the Board of Ed side; Mr. VanDeventer stated that all of the Board of Ed financials are included in the financial statements as well in the Federal & State Single Audits
- Mrs. Wisler inquired why there are no highlights in the reports with regard to the Board of Ed; Mr. VanDeventer stated that if there was anything of significance it would have been highlighted

ITEMS FOR NEXT AGENDA:

Chairman Valletta advised that if anyone has any items please contact himself or the Secretary.

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TAXPAYERS' TIME:

1. **Rachel Wisler of 14 Tunxis Road, Wolcott** distributed copies of CT General Statutes Sec. 12-81gg. Municipal Option to Exempt Horses and Ponies from Property Taxation and samples of votes from other towns exempting this tax (**see attached**). She stated that it has been brought to her attention that residents will be receiving tax bills for their horses. They have never taxed anyone in the past for their horses; the Assessor never had a list of their names. This year she was provided with a list of the owners. Just the paperwork involved would amount to more than what we would take in. The Town Council can vote to exempt this tax and she is requesting that this item be placed on the next agenda. She would also ask that it would be retroactive to October 1, 2019.
2. **Donald Charette of 58 Paul Street, Wolcott**, stated that he also spoke with the Assessor about this matter. They have about 35 horses in town. Only one of those is worth over \$1,000. He also agrees that they should vote to exempt horses from taxation.

EXECUTIVE SESSION:

1. Contractual Matters - Farmingbury Hills

Upon **MOTION** by Roger Picard, seconded by Rachel Wisler, it was unanimously voted to **enter** into Executive Session at 7:47 p.m. for the purpose of discussing Farmingbury Hills Contractual Matters, inviting Mayor Dunn, Town Attorney Brian Tynan, MFO Susan Hale, and David Gentile, Chairman, Farmingbury Hills Golf Commission.

Chairman Valletta called the regular session back to order at 8:57 p.m.

ADJOURNMENT:

Upon **MOTION** by Roger Picard, seconded by Jason Stark, it was unanimously voted to **adjourn** the meeting at 8:58 p.m.

APPROVED:

Elizabeth Gaudiosi
Secretary

David Valletta, Chairman
WOLCOTT TOWN COUNCIL



Presentation to the Town Council

2019 Audit Results

**Town of Wolcott,
Connecticut**

Presented by:
Michael J. VanDeventer, CPA, Partner
Lauren A. Messina, CPA, Manager

January 7, 2020

www.mahoneysabol.com

Glastonbury Essex Middletown

Agenda

- Scope of Work
- Auditor's Reports
- Financial Highlights
- Required Communications
- Questions

Scope of Work

Audit of Financial Statements performed in accordance with the following:

- Auditing standards issued by the American Institute of Certified Public Accountants
- Government auditing standards issued by the Government Accountability Office

Federal and State Single Audit performed in accordance with the following:

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)
- State of Connecticut, OPM Compliance Supplement to the State Single Audit Act
- Applicable grant and contract agreements

Agreed-Upon Procedures on End of Year School Reports (EFS)

- Procedures required by the State of Connecticut Department of Education

Scope of Work *(Continued)*

Nonaudit Services:

- Assisted in the preparation of the financial statements, schedule of federal and state financial assistance and related notes
- Assisted in the conversion of the governmental funds financial statements to the government-wide financial statements
- In order for our firm to be able to perform these services and remain independent of the Town, management is required to oversee these services by designating an individual with suitable skill, knowledge, or experience, to evaluate the adequacy and results of those services; and to accept responsibility for them. Susan Hale, Municipal Finance Officer and Todd Bendtsen, Board of Education Business Manager have accepted responsibility for these services

Auditor's Reports

Report on Financial Statements

- Unmodified "clean" opinions on the following opinion units:
 - Governmental activities
 - Each Major Fund:
 - General Fund
 - Capital Improvement Fund
 - Miscellaneous Grants Fund
 - Small Cities Grant Fund
 - Aggregate remaining fund information:
(Special Revenue, Capital, Debt Service, Internal Service, Pension Trust, Private-Purpose Trust, and Agency Funds)

Report on Compliance and on Internal Control over Financial Reporting

- We are not reporting any material noncompliance of laws and regulations
- We are not reporting any significant deficiencies or material weaknesses over financial reporting

Auditor's Reports (Continued)

Federal Single Audit

- Report on Compliance and on Internal Control at the Federal Award Level
 - Fiscal Year 2019: \$1,716,744 expended
 - Major Program:
 - Special Education Cluster (IDEA) - \$493,519
 - Unmodified “clean” opinion on compliance
 - No significant deficiencies or material weaknesses over compliance reported

Auditor's Reports (Continued)

State Single Audit

- Report on Compliance and on Internal Control at the State Financial Assistance Level
 - Fiscal Year 2019: \$15,244,978 expended, \$1,514,148 nonexempt
 - Major Programs:
 - Town Aid Road Grants - \$205,046
 - Local Transportation Capital Improvement Program (LOTICIP) - \$320,067
 - Local Capital Improvement Program - \$159,947
 - Municipal Grants-In-Aid - \$234,916
 - Unmodified "clean" opinion on compliance
 - No significant deficiencies or material weaknesses over compliance reported

Financial Highlights

General Fund – Budgetary Highlights

- The original and final budget planned for the utilization of fund balance in the amount of \$300,000
- Actual net change in fund balance on a budgetary basis was an increase of \$634,601
- Revenues were approximately \$724,000 more than budgeted
 - Result of favorable property tax collections
- Expenditures were approximately \$310,000 less than budgeted
 - Represents less than 1% of budgetary appropriations
- The Town has assigned \$395,000 of fund balance of the General Fund for spending in the 2020 fiscal year budget
- No budgetary instances of noncompliance were identified

Financial Highlights (Continued)

Governmental Funds – Highlights

- Combined ending fund balances as of June 30, 2019 totaled \$13,441,671, an increase of \$3,241,121 from the prior year
- Total fund balances consisted of the following:
 - General Fund: \$6,696,554, an increase of \$735,903 from the prior year
 - \$5,440,285 is unassigned, which represents 9.6% or 1.2 months of fiscal year 2020 budgetary expenditure appropriations
 - Capital Improvement Fund: \$2,005,291, an increase of \$3,356,148 from the prior year
 - Primarily attributed to the recognition of proceeds from bond anticipation notes in the amount of \$6,845,000, which were subsequently financed on a permanent basis by the issuance of general obligation bonds, offset by current year capital outlays
 - Miscellaneous Grants Fund: \$115,063, a decrease of \$28 from the prior year
 - Small Cities Grant Fund: \$61,778, a decrease of \$7,323 from the prior year

Financial Highlights (Continued)

Governmental Funds – Highlights (Continued)

- Total fund balances consisted of the following: (Continued)
 - Other Funds: \$4,562,985, a decrease of \$843,579 from the prior year
 - Primarily attributed to a decrease in Debt Service Reserve Fund fund balance of \$633,693, which was utilized to offset budgeted debt service payments
 - Deficit fund balance in the Farmingbury Hills Country Club Fund of \$545,218
 - Reported as an advance from the General Fund since it is not expected to be repaid prior to one year, which reduces the amount of unassigned fund balance in the General Fund

Financial Highlights (Continued)

Internal Service Fund – Highlights

- Net position of \$2,007,791, an increase of \$792,259
 - Represents 1.21 months of operating costs

Government-wide Financials – Highlights

- Deficit unrestricted net position of \$28,790,341
 - Primarily attributed to the Town's liabilities for pension and other post-employment benefits
- Net Pension Liabilities
 - Increased by \$301,401 due to less favorable than expected investment returns on plan assets
 - NPL for Town Plan - \$11,207,694 (66.59% funded, 7.25% discount rate)
 - NPL for BOE Plan - \$607,482 (96.4% funded, 6.50% discount rate)

Financial Highlights (Continued)

Government-wide Financial Highlights (Continued)

- Other Post-employment Benefits
 - Reflects retiree health benefits for eligible employees of the Town and Board of Education
 - Actuarial determined liability for these benefits total \$28,055,489 as of June 30, 2019
- State Teachers' Retirement System
 - Net pension liability for the State Teachers' Retirement System attributed to the Town totaled \$52.3 million as of June 30, 2018 (most recent available reporting by the Board). This liability is currently carried by the State. On-behalf payments totaled approximately \$5.1 million. Total liability reported by the State is approximately \$13.2 billion.
- State Teachers' Retirement System – Other Post-employment benefits
 - The net OPEB liability for the State Teachers' Retirement System attributed to the Town totaled approximately \$10.5 million as of June 30, 2018 (most recent available reporting by the Board). This liability is currently carried by the State. On-behalf payments totaled approximately \$140 thousand. Total liability reported by the State is approximately \$2.6 billion.

Required Communications

Auditor's Responsibility under U.S. Generally Accepted Auditing Standards

Planned Scope and Timing of the Audit

- No changes in the scope or timing of the work that was originally agreed-upon
- Some delays experienced due to the information technology issues at the School District

Significant Audit Findings

- Qualitative Aspects of Accounting Practices
 - Implementation of GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Significant estimates and judgements:
 - Estimated useful lives assigned to capital assets
 - Discount rates utilized to determine net pension and OPEB liabilities
- There were no difficulties encountered in performing the audit
- There were no uncorrected misstatements
- There were no disagreements with Management
- Management Representations – No unique representations will be obtained
- We were not aware of any management consultations with other independent accountants

Required Communications (Continued)

Significant Audit Findings: (Continued)

- Other matters:
 - Information Technology Assessment and Cybersecurity

Questions?

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Lauren A. Messina, CPA, Manager

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lmessina@mahoneysabol.com

Sec. 12-81gg. Municipal option to exempt horses and ponies from property taxation. Notwithstanding the provisions of subdivision (68) of section 12-81 and section 12-91, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, exempt from property taxation horses or ponies of any value.

(P.A. 14-33, S. 1.)

History: P.A. 14-33 effective October 1, 2014, and applicable to assessment years commencing on or after that date.

Sec. 12-81. Exemptions. The following-described property shall be exempt from taxation:

(68) **Livestock.** Any livestock owned and kept in this state, except that any horse or pony shall be exempt from local property tax up to the assessed value of one thousand dollars, with such exempt value applicable in the case of each such horse or pony, provided any horse or pony used in farming, in the manner required in section 12-91, shall be totally exempt from local property tax as provided in said section 12-91;

Sec. 12-91. Exemption for farm machinery, horses or ponies. Additional optional exemption for farm buildings or buildings used for housing for seasonal employees.

(a) All farm machinery, except motor vehicles, as defined in section 14-1, to the assessed value of one hundred thousand dollars, any horse or pony which is actually and exclusively used in farming, as defined in section 1-1, when owned and kept in this state by, or when held in trust for, any farmer or group of farmers operating as a unit, a partnership or a corporation, a majority of the stock of which corporation is held by members of a family actively engaged in farm operations, shall be exempt from local property taxation; provided each such farmer, whether operating individually or as one of a group, partnership or corporation, shall qualify for such exemption in accordance with the standards set forth in subsection (d) of this section for the assessment year for which such exemption is sought. Only one such exemption shall be allowed to each such farmer, group of farmers, partnership or corporation. Subdivision (38) of section 12-81 shall not apply to any person, group, partnership or corporation receiving the exemption provided for in this subsection.

History: 1959 act extended section's application to include farm machinery and removed limitation of application to assessment lists of 1957 and 1958; 1961 act extended section's application to include corporations, and added that Sec. 12-81(38), (40) and (42) shall not apply to groups of farmers; 1963 act deleted exception of fur breeders; 1971 act amended Subsec. (a) to include property held in trust; P.A. 77-614 substituted commissioner of revenue services for tax commissioner, effective January 1, 1979; P.A. 79-610 substituted Secretary of the Office of Policy and Management for Commissioner of Revenue Services, effective July 1, 1980; P.A. 80-393 changed maximum value exempted from \$3,000 to \$10,000, effective May 23, 1980, and applicable in any town to the assessment year commencing October 1, 1980, and each assessment year thereafter; P.A. 85-572 amended Subsec. (a) to increase the amount of exemption for farm machinery from a value up to \$10,000 to a value up to \$100,000 and Subsec. (b) by requiring that the farmer claiming the exemption submit a notarized affidavit certifying that the principal means of livelihood of such farmer is derived from such farming operation, effective July 3, 1985, and applicable in any town, city or borough for the assessment year commencing October 1, 1985, and each assessment year thereafter; P.A. 87-346 amended Subsec. (a) to allow complete exemption for any horse or pony used exclusively in farming and provided that Sec. 12-81(38), allowing exemption for farming tools to a value of \$500, shall not apply to any person or organization eligible for the exemption under this section for all farm machinery to the value of \$100,000, effective June 10, 1987, and applicable to the assessment year commencing October 1, 1987, and each assessment year thereafter; P.A. 92-64 amended section to remove the requirement that the farmer's principal means of livelihood be derived from farming and inserted in lieu thereof monetary standards of \$15,000 in sales or expenses, effective May 20, 1992, and applicable to assessment years of municipalities commencing on or after October 1, 1992; P.A. 94-201 amended Subsec. (b) to change the officer responsible for its administration from the Secretary of Policy and Management to the Commissioner of Agriculture, effective July 1, 1994; P.A. 95-283 amended Subsec. (b) to replace board of tax review with board of assessment appeals, effective July 6, 1995; June Sp. Sess. P.A. 01-6 added new Subsec. (b) re option for a municipality to provide an additional exemption for machinery and redesigned former Subsec. (b) as Subsec. (c), effective July 1, 2001, and applicable to assessment years commencing on or after October 1, 2001; P.A. 03-234 made technical changes in Subsecs. (a) and (b), added new Subsec. (c) re authority for municipalities to exempt farm buildings to the extent of assessed value of \$100,000 from property tax and redesignated existing Subsec. (c) as Subsec. (d), effective July 1, 2003; June 30 Sp. Sess. P.A. 03-6 replaced Commissioner of Agriculture with Commissioner of Agriculture and Consumer Protection, effective July 1, 2004; P.A. 04-189 repealed Sec. 146 of June 30 Sp. Sess. P.A. 03-6, thereby reversing the merger of

Rocky Hill

There is hereby created, pursuant to the provisions of Subdivision (68) of §§ 12-81 and 12-91 of the Connecticut General Statutes, as amended by Public Act 14-33, an exemption from personal property taxation any horse or pony commencing on October 1, 2014, and thereafter.

Roxbury

Hi Pam.... Roxbury's legislative body is a Town meeting – the Selectmen voted to exempt horses and ponies.....Happy New Year....Linda

Durham

Chapter 15. Taxation

Article V. Personal Property Exemption for Horses and Ponies

§ 15-70. Exemption

To promote agricultural use of land and other resources and in particular the stabling, training, instructing and riding of horses and ponies, effective October 1, 2014, and applicable to assessment years commencing on or after said date, and notwithstanding the provisions of Subdivision (68) of § 12-81 of the General Statutes and § 12-91 of the General Statutes, as amended by said Public Act No. 14-33, the Board of Selectman are hereby authorized, acting as the statutorily designated legislative body at a regular or special Board of Selectmen meeting properly called for the purpose of determining taxation of horses and ponies stabled in Durham, to except from property valuation horses and ponies of any value by a vote of two members present and voting in the affirmative.

Cromwell

You don't need an ordinance. My council just voted as the statute states.

Barkhamsted

Article XV Exemption for Horses and Ponies [Adopted STM 12-6-2016]

§ 178-35. Additional exemption for horses and ponies.

Pursuant to C.G.S. § 12-81gg, as amended, this article provides additional exemption for horses and ponies under C.G.S. § 12-81.

- A. Effective January 1, 2017, the Board of Selectman is authorized to fully exempt from property taxation all horses and ponies of any value stabled in the Town, by a majority vote of the Board at a regular or special meeting.

North Stonington

Regarding 12-81gg

The Town of North Stonington at a regular Board of Selectman Meeting adopted local option 12-81gg by a 3-0 vote.

I could not find a formal local option in the minutes.

The minutes state that a motion was made, seconded and voted to approve local option 12-81gg.



Selectmen's Office

www.essexct.gov

Norman M. Needleman, First Selectman
Email: nneedleman@essexct.gov
Board of Selectmen:
Stacia R. Libby
Bruce M. Glowac

Essex Town Hall
29 West Avenue
Essex, Connecticut 06426
Telephone: 860-767-4340
Fax: 860-767-8509

Signatory Authorizing Resolution

I, Joel Marzi, duly qualified and Town Clerk of the Town of Essex, a municipality organized under the laws of the State of Connecticut, do hereby certify that the following is a full and true copy of a resolution adopted at a regular meeting of the Board of Selectmen of the Town of Essex, duly held on the 1st of October, 2014, and is on file and of record, and that said resolution has not been altered, amended or revoked and is in full force and effect.

Personal Property Exemption for Horses and Ponies

Be It Resolved, that to promote agricultural use of land and other resources and in particular the stabling, training, instructing and riding of horses and ponies, effective October 1, 2014, and applicable to assessment years commencing on or after said date, and notwithstanding the provisions of subdivision (68) of section 12-81 of the general statutes and section 12-91 of the general statutes, as amended by said Public Act No. 14-33, the Board of Selectmen are hereby authorized acting as the statutorily designated legislative body at a regular board of selectmen meeting properly called for the purpose of determining taxation of horses and ponies stabled in Essex, to exempt from property valuation horses and ponies of any value by a vote of 3 members present and voting in the affirmative;

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of the Town of Essex this 2nd day of October, A.D. 2014.

Joel Marzi, Town Clerk

Goshen

Not sure if this helps. Goshen adopted as a resolution under Public Act 14-33 and prior to it being assigned statute 12-81gg.

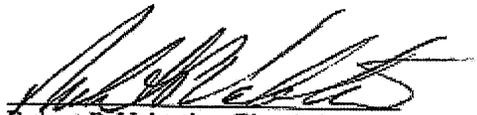
**AUTHORIZING RESOLUTION OF THE
BOARD OF SELECTMEN**

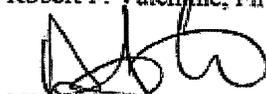
RESOLVED:

That the Selectmen of the Town of Goshen adopt the provision of Public Act no. 14-33 Section 1. exempting from property taxation horses and ponies effective October 1, 2014 and applicable to assessment years commencing on or after said date.

Public Act no. 14-33

Section 1. (NEW) *(Effective October 1, 2014, and applicable to assessment years commencing on or after said date)* Notwithstanding the provisions of subdivision (68) of section 12-81 of the general statutes and section 12-91 of the general statutes, as amended by this act, any municipality may, by vote of its legislative body or, in a municipality where the legislative body is a town meeting, by vote of the board of selectmen, exempt from property taxation horses or ponies of any value.


Robert P. Valentine, First Selectman


Dexter S. Kinsella, Selectman


Steven M. Romano, Selectman

BOARD OF SELECTMEN

September 23, 2014

Voluntown

It looks like Voluntown adopted the option by a town meeting vote, please see below...

We don't have an ordinance on this, but the Town voted "to exempt horses and ponies from property taxation, effective Oct. 15, 2015 as per state statute pa-14-33 section 12-81gg." on our June 4, 2015 Town Meeting.

Chaplin

Yes, Chaplin passed the local option too. They did it as a Town Meeting vote.

Ashford

**PUBLIC HEARING
SPECIAL TOWN MEETING
MONDAY, NOVEMBER 16, 2015, 7:30 P.M.
KNOWLTON MEMORIAL HALL
25 POMPEY HOLLOW ROAD, ASHFORD, CT 06278**

2. Falletti moved acceptance of the following ordinance:

In accordance with Section 1 of Public Act 14-33, and notwithstanding the provisions of subdivision (68) of section 12-81 of the general statutes and section 12-91 of the general statutes, as amended by this act, the Town of Ashford hereby exempts from property taxation horses and ponies of any value. This ordinance to become effective 15 days after publication in a newspaper having circulation in the Town of Ashford.
Fletcher seconded the motion which passed by voice vote.

Killingworth

Here is our ordinance wording”

§ 412-30 Statutory authority.

Connecticut Public Act 14-33 amended Section 12-81(68) of the Connecticut General Statutes to allow a municipality, upon approval by its legislative body or, in a municipality where the legislative body is a Town Meeting, by vote of the Board of Selectmen, to exempt from property taxation horses or ponies of any value.

§ 412-31 Horses exempt; documentation establishing fair market value.

The Town of Killingworth allows an exemption for any horse with a market value of \$20,000 or less, provided that upon request from the Town Assessor, owners shall be required to provide, at their expense, documentation establishing the fair market value of any horse. Such documentation shall include but is not limited to: original purchase price, insurance documents, and evidence of any income associated with breeding, sale, or competition of such horse.

§ 412-32 Effective date.

Such exemption shall become effective October 1, 2014.

I would recommend omitting “upon request from the Town Assessor,” that way proof must be provided regardless of direct request.

Also, I think ours is a little unclear in terms of how the exemption is to be applied...if a horse if worth \$21,000, do we exempt the first 20k and tax 1k, or only exempt if worth 20k or less...in other words if it's worth 21k no exemption at all? Just a thought—I would make sure whatever parameters are set in terms of application are black and white.