

BROOKFIELD WATER POLLUTION CONTROL AUTHORITY

Wednesday, September 25, 2013 Room 133 7:00 p.m.

APPROVED MINUTES

1. **Convene Meeting** – Chairman Malwitz called the meeting to order at 7:00 PM with the following persons in attendance:

WPCA

N. Malwitz, Chairman
L. Trojanowski-Marconi, Vice Chair
T.E. Lopez
J. Jove
P. Kurtz

Others

D. Will, Inspector
R. Prinz, Maintenance Manager
S. Welwood, Accountant
J. Sienkiewicz, Attorney
W. Charles Utschig, Langan Engineer
K. McPadden, Executive Administrator
E. Cole Prescott, Recording Secretary

7:00 p.m. - PUBLIC HEARING – DEL MAR AREA SEWER EXTENSION – To receive public comment with respect to the proposed levy of benefit assessments upon properties especially benefitted by the availability of sewers through the construction of the Del Mar Area Sewer Extension, including Del Mar Drive, Old New Milford Road and portions of Federal Road.

Chairman Malwitz opened the public hearing, noting that there was notice of the public hearing in The News Times. Chairman Malwitz noted that a public hearing is required by law before an assessment on a property is set. He mentioned that there is an available handout with a list of the benefit assessments as well as a map of the affected properties. Chairman Malwitz explained that the project was completed in two stages to accommodate the installation of the water line on Del Mar Drive. He also explained that there are different sewer districts in the Town each with its own accounting. The total expended to complete this entire project was \$1,043,000, which was under the estimated cost. The grand list value is 70% of the retail value, as determined by the Assessors' Office. This seventy percent number for each property is considered the assessed value, which is totaled for everyone on the line, which came to approximately \$13,000,000. The rate for the assessed value comes to 7.95% of the grand list value in order to generate the \$1,043,000 to cover the cost of the entire sewer line. The assessed values generally run somewhere between six and nine percent, and in this case, the percentage is 7.95%. Chairman Malwitz explained the assessment amounts, which for the first payment includes three percent of the unpaid balance. The amount decreases every year as it is paid off over the twenty-year period. Chairman Malwitz stated that if the properties are improved or if a new property comes onto the line, this additional property would also be assessed. Chairman Malwitz mentioned that the Town has a BAN (bond anticipation notice) for this project that will eventually be converted into a bond. Chairman Malwitz asked for questions from the audience.

Joe Siklos, of 46 Del Mar Drive, was present to ask questions of clarification about his assessment.

Chairman Malwitz noted that the assessment is determined by a percentage of the grand list value. Mr. Siklos asked if the assessment takes into account the amount he paid for the property just recently, and Atty. Sienkiewicz clarified that the information used for the calculations is from the October 1, 2011 re-valuation.

Brian Connor of Healthy Weighs at 366 Federal Road was present. Chairman Malwitz noted that this property (366 Federal Road) had an improvement made last year, so the owner will get a supplemental benefit assessment once the building gets its certificate of occupancy.

Mr. Joe Siklos asked how he can contest the value of his property, and Chairman Malwitz responded that the assessed property values would need to be contested at the Assessors' Office.

Richard Gustafson was present to ask questions about the assessment. Mr. Gustafson asked if there were to be improvement made to other properties and additional assessments would be collected, what would happen to the additional funds. Chairman Malwitz responded that as the program begins to end, the correct adjustment would be made to the funds which the WPCA collected. Chairman Malwitz also noted that some of this collected money could be used for repairs, as per State Statute. Mr. Gustafson asked if the sewer line is ready to be used, and Chairman Malwitz replied that the line is usable, and that any property owner along the line may now apply to tie into the line.

Mr. Siklos asked if there will be a bill sent, and Chairman Malwitz stated that the owners will be receiving a bill on December 1st for the assessment, which will be assessed whether or not the individual properties hook into the sewer line. There is a thirty-day grace period in which to pay the bill. Chairman Malwitz noted that the property owners can pay the assessment upfront to avoid the interest if they chose. Mr. Siklos asked about the water assessment, and Chairman Malwitz noted that the water assessment is completely different from this WPCA sewer line assessment. Mr. Siklos stated that one of the neighbors was concerned about paving the road, and R. Prinz stated that the paving has been postponed to next year. R. Prinz also noted that the sewer lines are run to the property lines. Ms. Siklos asked why the paving will not be done until next year, and Chairman Malwitz responded that this is a water issue also.

Chairman Malwitz explained that the assessment amount will be attached to the property Land Records. Any subsequent owner will be responsible to pay any outstanding amount in accordance with the 20-year payment schedule.

Atty. Sienkiewicz clarified that there is a notice of assessment that is filed on the Land Records. If the owner pays the assessment amount in full upon the first billing, there will be no lien added to the Land Records for that particular property. Atty. Sienkiewicz stated that after the first payment for the amount billed in the December 1st billing is paid, the WPCA office will file the notice of payment plan document on the Brookfield Land Records. Chairman Malwitz asked for further questions from the audience, but there were none. Chairman Malwitz closed the public hearing.

2. **Approval of Minutes** – 8/28/13 – **L. Trojanowski-Marconi made a motion to approve the minutes, which J. Jove seconded. The motion carried unanimously.**

3. **Old Business**

a. Del Mar Area Sewer Extension – To consider and act upon proposed levy of benefit assessments – Atty. Sienkiewicz noted that any supplemental assessments will be done as if the improvement had been there during the October 2011 valuation. Atty. Sienkiewicz mentioned that some of the buildings may change use from residential to commercial properties. The Commission discussed the location of the area and properties that are included in this assessment. Atty. Sienkiewicz noted that there are some typos in paragraph 9: November 85 should be changed to November 15, and November 8 should be changed to November 15. Atty. Sienkiewicz noted that the property owners had received notice of schedule A as part of the legal notice, which was sent via certified mail. (*Please see schedule A, at the end of this document.*) **J. Jove made a motion to accept the resolution as presented with the corrections in paragraph 9. L. Trojanowski-Marconi seconded the motion, and it carried unanimously.**

The Commission moved to agenda item 9.f., Set PH for 2013 new assessments

9. **Other WPCA Business:**

f. Set PH for 2013 new assessments – Supplemental Benefit Assessment on Federal Road – Atty. Sienkiewicz stated that K. McPadden will be calculating the benefit assessments. Atty. Sienkiewicz noted that this topic is on the agenda so that the bills can be sent by the December 1st billing cycle. **L. Trojanowski-Marconi made a motion to send the resolution and noticing for the supplemental benefit assessment on Federal Road and for K. McPadden to finalize the calculations using the land credit that would be appropriate as part of that notice. The public hearing will be scheduled for October 23, 2013 in Room 133. J. Jove seconded the motion, and it carried unanimously.**

The Commission moved back to agenda item 4.

4. New Business – There was no new business on this agenda.

5. Accountant Reports

a. Financial Reports – S. Welwood reviewed the financial reports with the Commission. The Commission reviewed the matter of delinquent accounts. The amounts are creeping upward, so some attention is required to reduce receivables. P. Kurtz suggested that the WPCA start using the automatic payment method, and suggested that this method may aid to remedy some of the late payment issues.

b. Procedures Update – S. Welwood stated that she has just finished the policies, and K. McPadden now has the policies. S. Welwood noted that the WPCA's policies are similar to procedures and internal controls. S. Welwood distributed a document listing the policy numbers as a reference for the Commission. These policies give information that is unique to the WPCA. S. Welwood noted that the WPCA office took the former outlet capacity cash account and changed it to QDS deposits only account for reconciliation purposes, which makes the process easier. Chairman Malwitz noted that the Finance Office has asked that the WPCA office take over the payroll. S. Welwood mentioned that using the QuickBooks payroll is not worth it for four employees. S. Welwood stated that the WPCA would need to ensure that the employees are still under the pension, benefits and workers compensation insurance of the Town. Chairman Malwitz noted that the WPCA is making payments to the Town for the pension and other benefits, etc. S. Welwood suggested that the WPCA acquire several quotes for payroll services to determine some of the work that would be required of the WPCA if it were required to take over the payroll for the WPCA office.

The Commission moved to agenda item 9.c., Invoice Cloud/QDS Update.

9. Other WPCA Business:

c. Invoice Cloud/QDS Update – S. Welwood noted that this service will give the owners more payment options than are currently available. The information will be updated nightly. K. McPadden stated that Visa has many requirements, and does not allow a set fee, so she noted that the Commission must determine whether it will be accepting Visa cards. K. McPadden stated that the WPCA office is set to do a soft launch in February.

P. Kurtz asked about the audit of the budget, and S. Welwood responded that she has allowed the auditors access to all of the information that they need.

The Commission moved to agenda item 9.a., Sandy Lane BAN.

a. Sandy Lane BAN – Chairman Malwitz stated that approximately \$90,000 in assessments has been collected for this BAN. Chairman Malwitz stated that he is proposing to roll over the BAN, but to pay whatever the WPCA office collects as well as the amount already collected of approximately \$90,000. Atty. Sienkiewicz inquired as to whether the WPCA would prefer to pass a resolution explaining this information. Atty. Sienkiewicz explained that if the WPCA would like to roll over the BAN, the authority would need to notify the Finance Department only because this BAN is legally in the Town's name. Chairman Malwitz stated that he will draft a letter to the Finance Department explaining this information. Chairman Malwitz stated that he would also like to roll over the BAN for Del Mar Drive area.

6. Engineer Comments/Project Update

a. High Meadow/Ledgewood/Newbury Crossing Project – W. Charles Utschig noted that Langan has been looking into the alternatives for the project, as requested at the last meeting. The bid that was received for the work as proposed was quite higher than was expected. W. Charles Utschig explained that once the Commission determines which alternative it would like to use, Langan will complete more specific information for the chosen alternative, including fee amounts. W. Charles Utschig gave a brief overview of each of the alternatives. Alternative #1 is to re-align the force main out to Pocono Road

following an existing easement and/or right-of-way. However, the only differential in cost to this alternative may be the potential cost of the easement. Alternative #2 runs across the Tennessee Gas easement perpendicular which Tennessee Gas prefers. This second alternative doesn't have any additional wetland impact because the wetlands will be crossed in the same method as the original plan. There will be some impact differences, and W. Charles Utschig noted that a plan amendment may need to be filed with the Inland Wetlands Commission for this revision that would be necessary for this second alternative. Option #3 takes a dual force main out to Silvermine Road to connect to the existing line which would flow down to the railroad pump station and those pumps are believed to have the capacity to handle the additional flows. The cost assessment based on the bid numbers received would be approximately \$585,000 total. W. Charles Utschig stated that there would be two pieces to this third alternative consisting of force main work and gravity line work. In this line, there will be eight hundred feet of line and gravity manholes. The first two alternatives are to re-align the force mains, but this third option is to do some more design work. W. Charles Utschig stated that Langan believes that there will be little or no wetlands impact with this last (third alternative) option. W. Charles Utschig stated that given the wetlands crossing issues, this third alternative is the recommended option. P. Kurtz asked for clarification about the route. Atty. Sienkiewicz stated that this current pump station was designed to handle at least Newbury Crossing. R. Prinz stated that he is concerned with the control system on this pump. Chairman Malwitz stated that this pump station could be upgraded. R. Prinz noted that this pump station improvement could possibly be considered a capital improvement. Chairman Malwitz stated that by next meeting the Commission needs the bid package as well as the engineered drawings for the third option. Atty. Sienkiewicz mentioned that he believes that the condominium association owners will need to be contacted again regarding the direction of the line. W. Charles Utschig mentioned that this third alternative will be a bit cheaper overall. T.E. Lopez stated that time is of the essence, especially for the property owners. Chairman Malwitz suggested that the WPCA hold an informational public hearing in November. W. Charles Utschig stated that he believes that the Board should look at the cost and consider the provided information. Atty. Sienkiewicz noted that the public hearing should be re-noticed.

b. Del Mar Drive Sewer Extension Project – R. Prinz stated that the transfer switch will be set up for Tuesday. D. Will noted that he will straighten out the water situation between Aquarion, CCA and the WPCA.

c. Other Engineering Matters – There were no other engineering matters at this time.

7. Legal Matters

a. Danbury InterLocal Agreement – This matter will be discussed at the next meeting, but Chairman Malwitz asked Atty. Sienkiewicz to draft an agreement to extend the InterLocal Agreement that the Town has with Danbury. K. McPadden noted that the WPCA should be receiving the bill from Danbury soon.

b. 67 Federal Road License - W. Charles Utschig gave the copy of the plan to Atty. Sienkiewicz and K. McPadden. Atty. Sienkiewicz will submit the drawing with the next draft of the License Agreement to the Attorney of the owner. R. Prinz will be presenting the plan to the owners. Atty. Sienkiewicz stated that the agreement should be filed on the land records.

c. Rollingwood Permanent Maintenance Agreements – R. Prinz stated that he has met with CCA and Langan. Langan provided additional information to CCA to help complete the survey. W. Charles Utschig stated that Langan is now waiting to hear from CCA. D. Will stated that Rollingwood has approved the amount to be paid for the study as well.

d. Commerce Road Sewer Acceptance – Atty. Sienkiewicz mentioned that he has informed the owner of the \$35,000 required amount for the WPCA to take over this system. R. Prinz stated that the work on the valve system needs to be done. Atty. Sienkiewicz stated that the Commission is holding approximately \$11,000 in the maintenance account for this system. If the Commission pays for the monitoring equipment, the fee would be approximately \$26,000, which would include the \$11,000 currently held by the WPCA. R. Prinz noted that the property owner should have a spare pump. Atty. Sienkiewicz stated that before the system is taken over, a public hearing must be held. Chairman Malwitz suggested that the WPCA send a bill to take over the system one time rather than over a period of time. R. Prinz noted that the customers already on this line are currently paying a use charge. Chairman Malwitz

asked that a letter be sent out notifying the current building tenants of the public hearing, which will be held as the second public hearing in October.

e. Collections/Levy & Sales – Atty. Sienkiewicz noted that there is nothing active at this point. Chairman Malwitz asked about the Three Condo units. K. McPadden stated that she will send the delinquent list to Atty. Sienkiewicz.

f. Other Legal Matters – There were no other legal matters at this time.

8. Maintenance Manager Report

R. Prinz reported on the following matters:

- High Meadow Sewer Extension – Current alternatives are being considered, as was noted under the Engineer’s Comments/Project Updates.
- Berkshire North Extension – R. Prinz stated that the Steiner property (111 Park Ridge Road) will be operational by December 13th.
- Gravity Hook-Up for the Rollingwood Condominiums – R. Prinz stated that the WPCA is waiting for the plan from CCA.
- Del Mar Drive Extension – R. Prinz reported that the line has been completed and has its startup, and a request for payment has been submitted by Earthmovers.
- Monitoring Upgrade (67 Federal Road) – R. Prinz noted that there was a meeting with Shannon Young and the contractors regarding the license agreement, and R. Prinz projects that this project should be completed prior to the next meeting.
- Water Pollution Facilities Plan – R. Prinz stated that this plan has been on the report for a while now, and there has been up to this point no action on this matter.
- R. Prinz noted that the WPCA is in the process of its fall maintenance. P. Kurtz asked if the WPCA is prepared for the upcoming months with the current generators. R. Prinz noted the outlet issue with the current generators. The WPCA has two cords to be used depending on which generator needs to be used. Chairman Malwitz suggested that this matter be corrected. R. Prinz stated that he generally has an electrician on site during the first hour of the generator hookup. R. Prinz stated that there are manual interlocks on all of the generator equipment.
- Grease Trap Program – R. Prinz stated that the WPCA is in the process of the 3rd quarter inspections, and letters are to be sent to the property owners whose grease traps are non-compliant.
- Sewer Service Map Updates – R. Prinz noted that the map updates have been submitted to Langan.
- Riverview Court – All buildings in Riverview Condos are connected and approximately ten units are currently occupied.
- Water line to Rollingwood Condos – R. Prinz mentioned that the waterline is being installed to Rollingwood Condominiums.
- CBYD training – R. Prinz reported that he and D. Will attended the Call Before You Dig training. R. Prinz stated that the WPCA is responsible to mark any items owned by the WPCA. As a courtesy the WPCA can mark items on private property that are owned by the WPCA.
- Sand Cut Industrial Condominiums – R. Prinz mentioned that the Sand Cut industrial condos are looking to connect to the sewer line. R. Prinz noted that all of the units have the potential to be connected via gravity feed. Chairman Malwitz suggested that the WPCA office send letters and applications to the owners of the Sand Cut industrial condos informing them of the option to connect.

9. Other WPCA Business

a. Sandy Lane BAN – *This item was discussed earlier in the meeting, after agenda item 9.c.*

b. Employee Handbook – T.E. Lopez stated that he and P. Kurtz had made some changes to the document to be reviewed by the Human Resources Department. T.E. Lopez stated that he has sent a memo to the Human Resources Department noting that the WPCA is open to communication to address any concern that the Human Resources Department may have regarding the suggested revisions.

- c. Invoice Cloud/QDS Update - *This item was discussed earlier in the meeting, after agenda item 5.b.*
- d. Brooks Quarry - Chairman Malwitz mentioned that in this address there is Section 8 elderly housing, 38 units behind the Lew White building. Each building looks like a house but has four units inside. In the '90s it was determined that each building be charged as one unit although there are four units within each building. The housing authority is looking into possibly installing a pump station.
- e. GIS System Update – K. McPadden inquired of the WPCA how the invoices for the additional work to the GIS system shall be paid. Chairman Malwitz noted that the bills should be paid via the studies account line item. Scott Sharlow is now converting data in the GIS system. W. Charles Utschig and R. Prinz will work with Scott Sharlow to assign unique IDs to manholes for the GIS system. R. Prinz estimated that there are approximately 450 manholes in the Town.
- f. Set PH for 2013 new assessments – *This item was discussed earlier in the meeting, after agenda item 3.a.*
- g. Other WPCA Business – Chairman Malwitz stated that W. Charles Utschig and he have been working on a proposal to determine what it would entail to make a physical assessment of each one of the pump stations to have a better plan to determine what the cost to the WPCA would be in the future. R. Prinz stated that a similar summary had been done by Natalia from BSG, and he does not believe that the WPCA needs to spend the money again on another study. P. Kurtz asked if the depreciation information was to be done for maintenance or accounting and/or financial purposes. W. Charles Utschig stated that if R. Prinz feels comfortable with the current information available, a new study may not be necessary at this time.

10. Informal Discussion

- a. W. Loesch – BVFD – K. McPadden explained that W. Loesch was unable to attend this meeting. *R. Prinz was present to discuss this matter on behalf of the Brookfield Volunteer Fire Department.* R. Prinz stated that the Fire Department would like to connect into the sewer line on Pocono Road. R. Prinz reported the Fire Department may be used in the future as an emergency center, thus should be better set up for disasters. R. Prinz stated that the fire station was designed to be a full time fire station. R. Prinz stated that the Fire Department is concerned about the cost of connecting to the line. R. Prinz is curious if the assessment may be deferred, as was the assessment for the fire department near Center School. R. Prinz mentioned that the Fire Department owns the building, but the Town owns the land upon which the building was built. The Fire Department has a lease on the current land for a period of ninety-nine years. P. Kurtz asked what the estimated cost was, and if the system would use a gravity feed. R. Prinz stated that the lateral was run into the Fire Department property, and the fire department would be connecting via gravity. R. Prinz stated that the grease line and the sewer line are ready and that connection would be rather simple. Atty. Sienkiewicz noted that if the firehouse near Center School is deferred, he would like to determine how this fire house would be deferred. Chairman Malwitz requested details be gathered on the deferment of the Fire Department near the Center School to determine past precedence. Atty. Sienkiewicz stated that the fire department can make an application, ask for deferment, and the WPCA can review and decide at that time.
- b. Resignation Discussion – J. Jove mentioned that he will be resigning from the Commission, as he is moving out of State.

11. Vouchers – The Commission reviewed the vouchers. **L. Trojanowski-Marconi made a motion to approve the vouchers. J. Jove seconded the motion, and it carried unanimously.**

12. Adjournment – **L. Trojanowski-Marconi made a motion to adjourn at 10:15 PM. T.E. Lopez seconded the motion, and it carried unanimously.**

*** Next meeting scheduled for October 23, 2013 ***

RESOLUTION - BENEFIT ASSESSMENTS
DEL MAR AREA SEWER EXTENSION

WHEREAS the Water Pollution Control Authority, acting for the Town of Brookfield, has constructed a municipal sewerage system known as the Del Mar Area Sewer Extension to serve Old New Milford Road, portions of Federal Road and Del Mar Drive; and

WHEREAS the Authority has determined that benefit assessments should be levied upon the lands and buildings, and upon the owners thereof, which are especially benefited by said Del Mar Area Sewer Extension; and

WHEREAS, after consideration of the relevant factors to be considered as described in Connecticut General Statutes, Section 7-249, and after public hearing at which the owners of the affected properties had the opportunity to be heard, the Authority has determined that the most equitable method of apportioning the cost of said improvements (\$1,043,000) among the owners of the lands and buildings especially benefited thereby is to levy against each such property and the owner thereof a benefit assessment in a principal amount equal to **7.95 percent** of such property's assessed value on the October 1, 2011 Grand List of the Town of Brookfield (October 1, 2011 revaluation).

NOW, THEREFORE, BE IT RESOLVED by the Brookfield Water Pollution Control Authority that:

- 1) The lands and buildings set forth on Schedule A attached hereto and made a part hereof are found to be especially benefited by the construction of the Del Mar Area Sewer Extension.
- 2) The total benefits which have accrued to such land and buildings as a result of the construction of the Three Condominium Sewer Extension which are to be recovered through the levy of benefit assessments is \$1,043,000, which sum represents the cost of such project.
- 3) A benefit assessment is levied against each such property, and the owner thereof, in the principal amount set forth on Schedule A. Said amount represents 7.95 percent (7.95%) of the property's assessed value on the **October 1, 2012** Grand List of the Town of Brookfield (October 1, 2011 revaluation)
- 4) Such benefit assessments shall be due and payable on **December 1, 2013**, provided however, that at the option of the owner, the assessment may be paid in 20 equal installments. The first such installment shall be due on December 1, 2013 and each subsequent installment shall be due on December 1, commencing on December 1, 2014, together with interest on the unpaid principal amount of such benefit assessment at the rate of 3.0% per annum or at such other rate of interest not to exceed the maximum rate of interest which the Town of Brookfield is obligated to pay to finance said project as determined by the Authority to be appropriate; provided, however, that if any such installment remains unpaid for thirty (30) days after the same shall become due and payable, then at the option of the Authority, the entire unpaid balance of such benefit assessment, together with all unpaid interest, shall become immediately due and

payable. In addition, the Authority shall have all of the rights provided by Section 7-254 of the Connecticut General Statutes, as amended, with respect to delinquent assessments.

5. Notwithstanding the foregoing, any property owner may prepay any or all installments for which such property owner is liable at any time prior to the due date thereof and no interest on any such prepaid installment shall be charged beyond the date of such payment.

6) For properties which are not set forth on Schedule A but which connect directly or indirectly to the Del Mar Area Sewer Extension and for benefitted properties set forth on Schedule A that are improved subsequent to October 1, 2012 so as to increase their assessed valuation for tax purposes, the Authority shall levy a benefit assessment or a supplemental benefit assessment in the following manner:

A. For residential properties, including residential condominium units:

Step One: Determination of Assessment Valuation

a) The assessment for tax purposes of the subject property as of the date that such benefit assessment or supplemental benefit assessment is to be levied shall be adjusted to October 1, 2011. The purpose of such adjustment is to equalize the then current assessed value of the subject property for tax purposes to the value it would have had had it been assessed as part of the original levy of benefit assessments in 2012.¹

b) The current assessment for tax purposes shall be adjusted to October 1, 2011 using the House Price Index Statistical Report - *All Transactions Index*² for Connecticut as published by the Federal Housing Finance Agency (FHFA) with the base index number for October 1, 2011 fixed at 396.51 (i.e., 2011 Q3 = 396.51).

c) The ratio between the index number³ for the third quarter of the last revaluation year (as published on the date that the proposed benefit assessment or proposed supplemental benefit assessment is calculated⁴) and the October 1, 2011 index number (396.51) shall be established by dividing the 2011 index number (396.51) by the index number for the third quarter of the last revaluation year. The quarterly index number is for the third quarter of the last revaluation year, not necessarily the year in which the supplemental benefit assessment is levied⁵.

¹ Note: The 2012 **proposed** benefit assessments are based on tax assessments on the October 1, 2011 Grand List.

² Currently at <http://www.fhfa.gov/Default.aspx?Page=87>

³ Since the benefit assessment or supplemental benefit assessment is based on the October 1 assessment, the third quarter (Q3) index number for the particular year should be used if it is available. Otherwise the second quarter (Q2) index number should be used.

⁴ The historical HPI index numbers are updated quarterly and as a result are subject to change. It is presumed that the change is within the range of the standard error as published as part of the HPI. As such, the index number to be used is the number as published on the date that the calculation is made.

⁵ If the supplemental assessment is levied in 2014, the index number utilized would be for 2011 Q3, since 2011 would be the last revaluation year prior to 2014.

d). The current tax assessment⁶ (based upon the last revaluation year) shall then be multiplied by the ratio between the 2011 index number (396.51) and the index number for the third quarter of the last revaluation year to determine the equalized assessed value of the subject property as of October 1, 2011.

Step Two: Calculation of Benefit or Supplemental Benefit Assessment

e) The benefit assessment or supplemental benefit assessment shall be levied in an amount equal to 1) for properties listed on **Schedule A**, **7.95 percent** of such property's equalized assessed value as of October 1, 2011 determined in accordance with Step One; and 2) for any property not listed on Schedule A, **7.95 percent** of such property's equalized assessed value as of October 1, 2011 determined in accordance with Step One.

The Resolution adopted March 21, 2007, concerning Benefit Assessment Adjustments - Federal Road Sewer Project, paragraph 7(A)(c), (d) and (e) contains examples of how the calculations is to be made with respect to residential properties after the next property tax revaluation.

B. For industrial and commercial properties, including industrial or commercial condominiums and apartment houses:

Step One: Determination of Assessment Valuation

aa. The assessment for tax purposes of the subject property as of the date that such benefit assessment or supplemental benefit assessment is to be levied shall be adjusted to October 1, 2011. The purpose of such adjustment is to equalize the current assessed value of the subject property for tax purposes to the value it would have had had it been assessed as part of the original levy of benefit assessments in 2012.⁷

bb. The current assessment for tax purposes shall be adjusted to October 1, 2011 using the Industrial Cost Trend data published by Factory Mutual Insurance Company within the FM Global Property Loss Prevention Data Sheets and entitled "Industrial Cost Trends"⁸ for *New England* with the base index number for October 1, 2011 fixed at 318.00 (**i.e., 2011 = 318.00**).

cc. The ratio between the index for July of the last revaluation year⁹ (as published on the date that the proposed benefit assessment or proposed supplemental benefit assessment is calculated¹⁰) and the October 1, 2011 index number (**318.00**) shall be established by dividing the

⁶ Current year tax assessments are presumed to be equalized to the last revaluation year by the Tax Assessor in accordance with state law.

⁷ Note: The 2012 benefit assessments are based on tax assessments on the October 1, 2011 Grand List. The October 1, 2011 Grand List is presumed to be equalized as required by State law.

⁸ See <http://www.fmglobal.com/FMGlobalRegistration/Vshared/FMDS0903.pdf>

⁹ Data is compiled as of January and July of each year. Since the benefit assessment or supplemental benefit assessment is based on the October 1 assessment, the most current index number available (preferably July) should be used.

¹⁰ It is assumed that any discrepancy will be within the range of error of the published index number. As such, the index number to be used is the number available as of the date that the calculation is made.

2011 index number (**318.00**) by the New England index number for July of the last revaluation year. The July index number is for July of the last revaluation year, not necessarily the year in which the supplemental benefit assessment is levied.

dd. The current tax assessment shall then be multiplied by the ratio between the 2011 index number (**318.00**) and the July index number for the last revaluation year to determine the equalized assessed value of the subject property as of October 1, 2011.

Step Two: Calculation of Benefit or Supplemental Benefit Assessment

ee. The benefit assessment or supplemental benefit assessment shall be levied in an amount equal to 7.95 **percent** of such property's equalized assessed value as of October 1, 2011 determined in accordance with Step One.

The Resolution adopted March 21, 2007, concerning Benefit Assessment Adjustments - Federal Road Sewer Project, paragraph 7(B)(cc), (dd) and (ee) contains examples of how the calculation is to be made with respect to commercial and industrial properties after the next property tax revaluation.

7. Funds derived from all such benefit assessments and supplemental benefit assessments of properties shall be placed in a specially designated *and segregated* fund to be used from time to time in a manner determined by the Authority for one or more of the following purposes: (a) to reimburse the Authority for costs incurred in connection with such project which have not previously been reimbursed by the Town of Brookfield through temporary borrowings, bonds or other debt obligations; b) to reimburse the Authority for costs incurred in connection with such project in the payment of bond principal and interest prior to the levy of benefit assessments; (c) to meet the payment obligations with respect to any bonds or debt obligations issued by the Town of Brookfield in connection with the Old New Milford Road - Del Mar Area Sewer Extension; (d) to reduce, on a proportionate basis, the amounts owed by reason of the benefit assessments and supplemental benefit assessments levied against the properties especially benefitted by the Del Mar Area Sewer Extension; and (e) for extensions within the area of and improvements to the Del mar Drive Sewer Extension, including any capital projects related to increased use of such Sewer Extension or downstream facilities.

8. The Authority shall review the assessment program with respect to the Del Mar Area Sewer Extension from time to time. If it appears to the Authority that the funds restricted pursuant to **Paragraph 7(c)** above will substantially¹¹ exceed the amount necessary to pay for all capital and borrowing costs associated with the construction, expansion, extension within the area of and improvements to the Del Mar Area Sewer Extension facilities, the Authority shall consider providing credits or reductions to the assessment rate to reduce, on a proportionate basis, the amounts owed by reason of the benefit assessments and supplemental benefit assessments.

¹¹ The Authority retains discretion to determine when future reductions in or credits against benefit assessments may be considered. Notwithstanding such discretion, the Authority proposes that a twenty percent (20%) over-collection shall be deemed substantial.

9. The Executive Administrator of the Authority is directed to cause notice of the levy of such benefit assessments to be published twice in the a newspaper having circulation in the Town of Brookfield, the first such publication to be not later than October 25, 2013, and the second such publication to be not later than November 15, 2013, and to mail a copy of such notice, and of such benefit assessment, to the affected property owner at the owner's address as shown on the last completed grand list, or to any such subsequent address of which the Authority may have knowledge not later than November 15, 2013.

SCHEDULE A

322	Federal Road	Three Wheels LLC c/o William Lavelle	12,297
328	Federal Road	William M. Lavelle Trustee	27,453
331	Federal Road	Cornell, Thomas P.	24,720
332	Federal Road	Lombardo & Bastiani DMD's LLC	23,072
336	Federal Road	Rafferty, Richard E. & Doreen A.	27,656
337	Federal Road	337 Federal Road Development LLC	21,968
355	Federal Road	355 Realty LLC	133,154
360	Federal Road	ABP Realty LLC	54,089
366	Federal Road	Full Moon Cyber LLC	17,434
16	Old New Milford Rd.	Edward Louis Montesi	12,613
24	Old New Milford Rd.	Edward L. Montesi	16,720
26	Old New Milford Rd.	Estate of Mary Balash c/o Thomas E. Balash Executor	13,393
29	Old New Milford Rd.	29 Old New Milford Road LLC	12,990
32	Old New Milford Rd.	Sharon J. Eisen	13,692
35	Old New Milford Rd.	35 ONM LLC	12,866
39	Old New Milford Rd.	Karen P. Nohe	16,627
40	Old New Milford Rd.	Holdings at Huckleberry LLC	53,208
7/23A	Delmar Drive	Jaymack Properties LLC	102,662
25	Del Mar Drive	Brookfield Storage Ltd Partnership	57,622
28	Delmar Drive	28 Del Mar LLC	29,445
33	Del Mar Drive	Bruce Taylor Properties LLC	31,286
34	Del Mar Drive	Gustavson Properties LLC	34,776
41	Del Mar Drive	Tap Nap LLC	39,082
46	Del Mar Drive	Joseph & Georgia Siklos	34,181
47	Del Mar Drive	Roland Holdings Inc.	23,155
55	Del Mar Drive	Roland Holdings Inc.	27,896
56	Del Mar Drive	Quarrystone Properties LLC	31,721
67	Del Mar Drive	Weighart Realty LLC	39,287
87	Del Mar Drive	Brookfield Storage Ltd Partnership	90,624