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## TOWN OF NEWTOWN

**TOWN OF NEWTOWN LEGISLATIVE COUNCIL SPECIAL MEETING  
WEDNESDAY, APRIL 9, 2014  
NEWTOWN MUNICIPAL CENTER, NEWTOWN, CT**

**PRESENT:** George Ferguson, Ryan Knapp, Neil Chaudhary, Mary Ann Jacob, Phil Carroll, Dan Honan, Anthony Filiato, Joe Girgasky, Paul Lundquist, Dan Amaral, Bob Merola,  
**ABSENT:** Lisa Romano Attachment A

**ALSO PRESENT:** First Selectman Pat Llodra, Finance Director Bob Tait, Director of Economic and Community Development Elizabeth Stocker, John Reese of Summit Properties, Attorney David Dobin, 6 members of the public and 1 member of the press.

**CALL TO ORDER:** Ms. Jacob called the meeting to order at 7:35PM with the Pledge of Allegiance.

**VOTER COMMENT:** None

### **NEW BUSINESS**

#### Business Incentive Program Application – The Summit Properties Group, LLC.

Ms. Stocker and John Reyes presented a project located at 146 South Main St., a 2 level, 20,000 sq. foot building for mixed commercial use. The site has been cleared and they are in the process of leasing the property. The tax abatement request has gone before the Boards of Finance and Selectmen. Assessment estimates are Attachment B The project is eligible for up to 35% abatement for 3 years. Savings will be passed onto future tenants. MR. CHAUDHARY MOTIONED TO APPROVE THE TAX INCENTIVE FOR SUMMIT PROPERTY GROUP AS APPROVED BY THE BOARD OF FINANCE. SECOND BY MR. FERGUSON.

Mr. Reyes stated there will be a 3 lane driveway, one entrance and 2 exit lanes. Some road work will be done to improve site lines.

MOTION UNANIMOUSLY APPROVED

#### Deferral of Taxes Exceeding 8% of Homeowner's Income

Mr. Knapp reported the ordinance committee spoke with the Tax Collector and Finance Director and reviewed information from CCM. The committee has several concerns. Under the statute, the lien would be secondary to any mortgage and lien would expire after 15 years, posing a loss to the town. Very few towns have implemented the statute. While they recognize the purpose is a safety net for those needing help, but not using this statute. The Committee rejected the deferral of taxes exceeding 8%, and is recommending exploring and alternate deferral used in other towns.

Mrs. Llodra thanked the committee for their research. Mr. Knapp is correct the intent was to provide a safety net for those in need, but not to make the town vulnerable for losses.

Mr. Knapp said CCM gave the committee info on 2 towns that have internal programs.

Ms. Jacob will add the topic to a future agenda.

Senior Tax Relief Ordinance:

MR. KNAPP MOTIONED TO SEND THE SENIOR TAX RELIEF ORDINANCE TO PUBLIC HEARING AS WRITTEN WITH TWO SMALL AMENDMENTS. SECOND BY MR. CHAUDHARY. Attachment C

Mr. Knapp reported the ordinance committee moved to accept the ordinance language with 2 small changes. The intent is to ensure those who need relief the most receive it. Section 208A modified language to be easier to understand and 208E changed to annual applications. Section 208F changed format of income calculation to a table, subtracted unreimbursed gross medical expenses in excess of 7.5% of AGI, the table limits and tax credits changed to include a reference designation, and added a 4<sup>th</sup> group as recommended by BOF. Language was added to give the council flexibility to amend. Section 208K is asset test language. No number was set this year because we are in the middle of the application process. This would start next year. The committee is recommending a survey be done to sense assets to determine where to set the asset levels. Excess funds can be made available to people in groups A to C.

Mrs. Llodra requested a change to reflect recommendations for changes to Maximum Available Tax Credits should come from the First Selectman and Finance Director.

Mr. Filiato said this is well drafted document but questions the philosophy. If we want to see the most needy receive relief, he believes we fully fund group A, if money left then fund group B, then group C, then group D.

Ms. Jacob said that was discussed and they wish to do no harm to people who are already receiving the benefit. The tax collector said 1.5 million the right number for those in the 0-65,000 bracket. May need to look at levels each year based on need. Ordinance needs to be flexible so as not to rewrite every year.

Mrs. Llodra - 2 years ago they became aware that more people were in the lower bracket and there was not enough money, and needed increase the resources. She added if there was money left in the fund, she suggest it go into a reserve fund.

Mr. Knapp said that is a change they made. Suggesting the change read excess funds "shall be made available to fund the following years council approved senior tax abatement budget allocation.

Mr. Lundquist asked if the intent of section 208-2k is to help identify someone who for example may have a large portfolio. Mr. Knapp said the committee wants to see if all the groups are properly funded and research the right numbers. They want to be sure the money goes to those who really needs it. Mr. Lundquist asked how many people would be screened out of the process with an asset cap. Mr. Knapp said we don't know this year.

Mr. Chaudhary said the asset test would apply to everyone.

Mr. Merola why there is a September 30<sup>th</sup> deadline. Ms. Jacob said it is because they need the information before the budget process begins.

Mr. Ferguson said asset test is new and not sure what we will get. Can we modify existing ordinance and have a separate ordinance for the asset test. Ms. Jacob said they can make the change next year by resolution if needed. Mr. Knapp noted the language gives them flexibility; they can set a number now and can be adjusted in the future when they have more information from the asset tests.

MR. FERGUSON MADE A FRIENDLY AMENDMENT TO INCLUDE ALL THE CHANGES THAT HAVE BEEN RECOMMENDED AND ACCEPTED BY THE ORDINANCE COMMITTEE. SECOND BY MR. CARROLL.

Ms. Jacob clarified the changes as: Section K compels the council to set a limit annually, ensuring excess funds be assigned to a reserve fund to offset following years allocation, effective in 2014 this will be an annual application and change recommendation from Tax Collector to First Selectman.

AMENDMENT AND MOTION UNANIMOUSLY APPROVED.

Public Hearing will be May 7<sup>th</sup> preceding the regular Council meeting.

C L Booth Library:

MR. CHAUDHARY MOTIONED TO APPROVE A RESOLUTION PROVIDING FOR A SPECIAL APPROPRIATION IN THE AMOUNT OF \$25,000 TO BE FUNDED FROM THE SANDY HOOK SPECIAL REVENUE FUND "UNDESIGNATED" DONATION ACCOUNT 2-133-05-000-4550-4014 FOR THE PURPOSE OF PAYING THE INSURANCE DEDUCTIBLE RELATING TO THE FLOOD AT THE CYRENIUS H. BOOTH LIBRARY. SECOND BY MR. FERGUSON.

Mr. Tait said funds will come from the Sandy Hook Special Revenue Fund undesignated. Donors said to use funds as the town sees fit. Library has serious damage and there is a \$25,000 deductible. Mrs. Llodra said the Library is struggling. Their revenue comes from fund raising and the town. Their reserves are gone because there were needs to be taken care of that insurance did not cover.

Ms. Jacob supports the appropriation because they provide services to the entire community and played a crucial role in helping after 12/14 and bringing programs to children. This fund was meant to support the community. Mr. Ferguson and Mr. Knapp spoke in support of the library.

Mrs. Llodra said the Library was added to the CIP because they do not have the resources. MOTION APPROVED UNANIMOUSLY.

Memorial Playground:

MR. CHAUDHARY MOTIONED TO APPROVE A RESOLUTION PROVIDING FOR A SPECIAL APPROPRIATION IN THE AMOUNT OF \$774 TO BE FUNDED FROM THE SANDY HOOK SPECIAL REVENUE FUND "UNDESIGNATED" DONATION ACCOUNT 2-133-05-000-4550-4014 FOR THE PURPOSE OF CREATING A MEMORIAL SIGN (\$274) FOR A MEMORIAL PLAYGROUND SITUATED IN LONG ISLAND, NEW YORK AND A \$500 CONTRIBUTION TOWARD THE PLAYGROUND EQUIPMENT. RELATIVES ARE ORGANIZING THIS EFFORT (MADELINE HSU – SANDY HOOK DEC 14, 2012.) SECOND BY MR. FERGUSON.

Ms. Jacob asked if there were other requests for specific people. Mrs. Llodra said this was a request from the Hsu family. APPROVED UNANIMOUSLY.

MR. CHAUDHARY MOTIONED TO APPROVE A RESOLUTION PROVIDING FOR A SPECIAL APPROPRIATION IN THE AMOUNT OF \$5,000 TO BE FUNDED FROM THE SANDY HOOK SPECIAL REVENUE FUND "UNDESIGNATED" DONATION ACCOUNT 2-133-05-000-4550-4014 FOR THE PURPOSE OF CREATING AND PRODUCING A NEWTOWN LOOK BOOK. SECOND BY MR. FERGUSON.

Mrs. Llodra spoke to the book/directory of funds, services and programs put together following 12/14. The work was good but incomplete. Many people offered to increase the scope of the book. They have contracted the author to redo the book in a more comprehensive scope. It would be digital and hard copy.

Mr. Filiato asked what the purpose of the book is. Mrs. Llodra said it is a directory of funds, civic groups, organizations, and programs created for services for our residents. Mrs. Llodra said it was widely distributed in the months after 12/14.

Mr. Knapp said he has seen it around town and is a great resource.

MR. Filiato said he would rather see it on the website as it seems to become obsolete as soon as it is printed. Mrs. Llodra said there is some obsolescence but many people, like seniors, need hard copies.

MOTION UNANIMOUSLY APPROVED.

Tick Borne Disease Awareness and Mitigation:

MR. CHAUDHARY MOTIONED TO APPROVE A RESOLUTION PROVIDING FOR A SPECIAL APPROPRIATION IN THE AMOUNT OF \$25,000 TO BE FUNDED FROM THE SANDY HOOK SPECIAL REVENUE FUND "UNDESIGNATED" DONATION ACCOUNT 2-133-05-000-4550-4014 FOR THE PURPOSE OF PROFESSIONAL CONSULTING SERVICES TO PREPARE A MARKETING/MESSAGING PLAN FOR TICK BORNE DISEASE AWARENESS AND MITIGATION. A FORMAL REQUEST FOR PROPOSAL HAS BEEN COMPLETED. MR. FERGUSON SECOND.

Mr. Lundquist asked where the money would come from if this fund were not available. He thinks it is a stretch using this fund. Mrs. Llodra referenced Mr. Gaston's comments that this is a public service. Our children are vulnerable.

Mr. Knapp sees that tick borne disease is an issue but does not support using SHS funds for a consultant and marketing. Believes the intent behind donations was to help community deal with aftermath of 12/14. We have other issues like security that would better mirror the intent of donation. Mrs. Llodra said letters from donors stated money was to be used for the community.

Mr. Chaudhary asked if this is a one-time cost. Mrs. Llodra said it is. One of the issues coming out of the tick borne study is educating the public. This is the last step in the initiative. Mr. Chaudhary said his company made an undesignated donation to the town and feels this topic is appropriate because of the impact of tick borne disease. It benefits the community.

Mr. Lundquist asked again, how else this would be paid for. Mrs. Llodra said it would be postponed for year. Mrs. Llodra said we do want to exhaust the account and spend it to benefit the community.

Mr. Merola is uncomfortable with the purpose of this appropriation. Mrs. Llodra said we need to do this because people are unaware. Mr. Merola asked what would be the balance of fund using these appropriations. Mr. Tait said it would deplete the fund.

Mr. Filiato has reservations about paying a consultant for information that is readily available. Mrs. Llodra said we have an extremely high incident of tick borne diseases and people are not educating themselves.

Mr. Chaudhary said the Dept. of Health has ignored this because they don't know what to do with it. Being on the Tick Borne Committee, Mr. Chaudhary said everyone was in agreement educating people was most important.

Ms. Jacob said when she looks at a fund request she asks how it helps those affected by 12/14 and is it a public service and she believes this does fit. Mr. Ferguson has trepidations to using this fund, but will support it. Mrs. Llodra said there was a comprehensive RFP for the project. Mr. Knapp said when he was in school there was education in the schools about ticks. If this were for spraying for ticks, he would support. Mrs. Llodra said this is about educating. Most people don't know the 10 things to do for protection. Mr. Amaral said everyone will use this and will benefit. Mr. Girgasky views this as a community service. Doesn't want to see this initiative wait another year. MOTION APPROVED. NINE YES AND 2 NAYS (Mr. Knapp and Mr. Filiato). Attachment D

**VOTER COMMENTS:** None

**ANNOUNCEMENTS:** There is no Council meeting next week.

**ADJOURNMENT:** There being no further business, the meeting was adjourned at 9:30.

Respectfully Submitted,

Carey Schierloh  
Recording Secretary

ATTACHMENT A: Letter from Lisa Romano

Unfortunately, I will not be at the Council meeting tonight. After some interesting reporting on my contributions to the Council in The Bee last week, I would like to explain this. I've been the leader of a music-based church service at Trinity for about five years now. During Lent, it occurs every Wednesday evening, and the rest of the year it's one Wednesday a month. This is why I have missed several Wednesday meetings. This is a longstanding commitment to Trinity, and the people for whom this service is meaningful. I worked out a schedule with them to miss a large number since being on the Council, but they have trouble replacing me. That is why I need to go tonight. For next year, I hope they are able to schedule these on a different evening.

Thank you.

Cheers,

Lisa Romano  
[lisa4ct@gmail.com](mailto:lisa4ct@gmail.com)

ATTACHMENT B: Summit Property Group

ATTACHMENT C: Senior Tax Relief

ATTACHMENT D: Sandy Hook Fund

*These are draft minutes and as such are subject to correction by the Legislative Council at the next regular meeting. All corrections will be determined in minutes of the meeting at which they were corrected.*



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ELIZABETH STOCKER, AICP  
DIRECTOR

## TOWN OF NEWTOWN

OFFICE OF ECONOMIC AND COMMUNITY DEVELOPMENT

### MEMORANDUM

DATE: March 14, 2014

TO: E. Patricia Llodra, First Selectman

FROM: Elizabeth Stocker, AICP, Director of Economic & Community Development

RE: Business Incentive Program Application – Summit Properties Group LLC –  
Commercial Complex - 146 South Main Street

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John Reyes and David Monaco represent the application for the planned commercial complex to be located at 146 South Main Street (across from Newtown Self Storage).

The 2.5 acre property has had approvals for a commercial project for several years but it has not been built. Summit Properties plan to build a 19,000 square foot, two story commercial building. They are marketing it for medical offices, retail and professional offices. The estimated cost for the proposed improvements is \$1,769,042 which includes all construction and site work.

The applicants estimate that approximately 10 jobs will be retained in Newtown and 50 jobs will be created as a result of the development. The development will add value to the existing real property which is currently assessed at \$280,980 with a \$9,362 tax bill. Should the value increase to \$1,800,000 after improvements are completed, the annual real property tax has the potential to increase to \$59,976. The tenant businesses will also increase the value of personal property on site.

The EDC determined that the project is eligible under the Business Incentive Program (BIP) as the project is located in the Business District and is for office and retail use. On March 11, 2014 the EDC voted to recommend approval for a business incentive consistent with the Town program schedule.

Using the program schedule, 35% of the increase in assessment may be forgiven for a period of three years. Should the assessment increase to \$1.8 million, the tax abatement would be approximately \$17,715 per year for three years. Supporting documents are attached for your review.

Cc: Jean Leonard, Chairman, EDC  
es

4/10/14

DRAFT Ord. No. 45A Possible Revisions

Public Hearing Version

Chapter 208. Taxation

Article I. Tax Relief for Seniors and Totally Permanently Disabled

§ 208-1 Purpose.

The Town of Newtown hereby modifies its program of tax relief for the elderly pursuant to § 12-129n of the General Statutes of Connecticut for eligible residents of the Town of Newtown for the fiscal year commencing July 1, 2014, on the terms and conditions provided herein.

§ 208-2 Tax credit granted; eligibility.

Any person who owns real property in the Town of Newtown or who is liable for the payment of taxes thereon pursuant to § 12-48 of the Connecticut General Statutes and who occupies said real property as a residence and who fulfills the following eligibility requirements shall be entitled, subject to the limits, if any, of § 208-8, to tax relief pursuant to § 12-129n of the Connecticut General Statutes in the form of a tax credit which may be reviewed and established by the Legislative Council for succeeding fiscal years, provided that any such revision for a subsequent fiscal year shall be made prior to the time when the Legislative Council makes its final proposed budget recommendation for said fiscal year. The First Selectman may contact the Chairman of the Legislative Council on or before February 1 of each calendar year to discuss such possible review.

A.

- (i) Such person is 65 years of age or over as of July 1 following his/her application; or his or her spouse living with said person is 65 years of age or over as of July 1 following his/her application; the surviving spouse, 60 years or over as of July 1 following his/her application, of a taxpayer who has qualified in Newtown under this article at the time of his or her death.
- (ii) Such person is under age 65 years of age and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or has not been engaged in employment covered by Social Security and accordingly has not qualified for benefits thereunder, but has become qualified for permanent total disability benefits under any federal, state, or local government retirement or disability plan, including the Railroad Retirement Act and any government-related teacher's retirement plan, in which requirements with respect to qualifications for such permanent total disability benefits are comparable to such requirements under Social Security.

B.

Such person has resided at and paid real estate taxes on a residence located in Newtown for a period of one year prior to his or her application for tax relief.

C.

The property for which the exemption is claimed is the legal domicile of such person and is occupied more than 183 days of each year by such person.

D.



Such person shall have applied for property tax relief under any state statutes for which he/she is eligible. If such applicant has not applied for tax relief under any state statute because he/she is not eligible, he/she shall so certify by filing on a form acceptable to the Tax Collector an affidavit testifying to his/her ineligibility.

E.

Effective the fiscal year commencing July 1, 2015 and the application period commencing March 1, 2015, annual reapplication shall be required.

F.

Such person shall have individually, if unmarried, or jointly, if married, Modified Income (as hereinafter defined) not more than established by resolution of the Legislative Council in accordance with this section.

Modified Income shall be calculated as follows, based on the tax year ending immediately preceding the application for tax relief benefits:

Federal adjusted gross income, as defined in the Internal Revenue Code of 1986, as may be amended from time to time ("AGI")	\$XXX
PLUS:	
Social security/railroad retirement benefits not included in AGI	\$XXX
Tax-exempt interest income	\$XXX
Net losses per Form 1040 (used to arrive at AGI)	\$XXX
Business losses per Form 1040	\$XXX
Capital losses per Form 1040	\$XXX
Other losses per Form 1040	\$XXX
Schedule E losses per Form 1040	\$XXX
Farm losses per Form 1040	\$XXX
Net operating losses per Form 1040	\$XXX
Disability income not included in AGI	\$XXX
MINUS	
Unreimbursed gross medical expenses qualifying as and included on a federal income tax return of the calendar year immediately preceding the year of application as an itemized deduction in excess of 7.5% of AGI (per form 1040, Schedule A)	(\$XXX)

For the 2014-2015 fiscal year and subsequent fiscal years (unless changed by the Legislative Council in accordance with this section), the Modified Income levels for the prior calendar year and the corresponding Maximum Available Tax Credits for those levels shall be as follows:

Reference Designation	Modified Income Level	Maximum Available Tax Credit
Group A	\$0 to \$45,000	\$2,000
Group B	\$45,001 to \$55,000	\$1,500
Group C	\$55,001 to \$65,000	\$1,300
Group D	\$65,001 to \$70,000	\$800

Modified Income levels and corresponding Maximum Available Tax Credits are subject to change upon resolution by the Legislative Council, which may base such changes on recommendations to the Legislative Council from the Office of The First Selectman. Current Modified Income levels and

corresponding Maximum Available Tax Credits shall be made available to the public in the office of the Tax Collector.

G.

An applicant will be disqualified if he/she owes taxes in the Town of Newtown more than six months delinquent.

H.

Any application for tax relief must be filed by any person who fulfills the eligibility requirements in this article.

I.

The tax credit on real property as provided herein shall only apply to the residence itself, the lot on which the residence is located and improvements on said lot.

J.

All applications and supporting information filed with the Town shall be treated as confidential documents.

K.

Effective the fiscal year commencing July 1, 2015 and the application period commencing March 1, 2015, any applicant who qualifies for property tax relief hereunder shall have individually, if unmarried, or jointly, if married, a qualifying total asset value not exceeding an amount that shall be annually established upon resolution by the Legislative Council no later than September 30 prior to the next applicable fiscal year (the "QTAV Limit"). Qualifying total asset value shall consist of any and all assets of the applicant individually, if unmarried, or jointly, if married, as of the date of the application but shall specifically exclude the value of the applicant's primary legal residence and all tangible personal property contained therein. Each applicant shall make a sworn statement in a form satisfactory to the Tax Collector that such applicant's qualifying total asset value does not exceed the QTAV Limit. The QTAV Limit as set forth in this section 208-2(K) is subject to change upon resolution by the Legislative Council, and the current QTAV Limit shall be made available to the public in the office of the Tax Collector.

L.

Effective the fiscal year commencing July 1, 2015 and the application period commencing March 1, 2015, the property tax relief available hereunder shall be available for one (1) residence only collectively for each applicant individually, if unmarried, or jointly, if married, and shall not be available to any residence with an assessed value in excess of two hundred (200) percent of the median assessed value of residences assessed during each of the prior assessment years, October 1 to September 30, since the inception of the last town-wide revaluation as calculated by the Assessor (the "Assessed Value Limit"). The Assessed Value Limit as set forth in this section 208-2(L) is subject to change upon resolution by the Legislative Council, and the current Assessed Value Limit shall be made available to the public in the office of the Tax Collector.

#### **§ 208-3 Application deadline.**

In order to be entitled to the benefits provided herein, an application must be filed with the Tax Collector of the Town of Newtown not earlier than March 1 nor later than May 15 (June 15, 2014, in the case of 2014 fiscal year applications) to obtain the benefits provided herein for the next fiscal year. The application for tax relief must be made after such person becomes eligible to apply as set forth above.

#### **§ 208-4 Maximum allowable tax credit.**

The total of all tax credits granted under the provisions of this article shall not in any taxable year exceed an amount equal to 10% of the total real property tax assessed in Newtown in the preceding tax year.

**§ 208-5 Limitations on credit.**

Only one tax credit as heretofore set forth shall be allowed for each parcel of land eligible for the tax relief under this article. In any case where title to real property is recorded in the name of the taxpayer or his or her spouse who are eligible for tax relief and any other person or persons, the tax relief under this article shall be prorated to allow a tax credit equivalent to the fractional share in the property of such tax payer or spouse, and the persons not otherwise eligible for tax relief shall not receive any tax credit.

**§ 208-6 Waiver of lien rights.**

The Town of Newtown hereby waives any lien rights given to it by § 12-129n of the General Statutes of the State of Connecticut.

**§ 208-7 Limitation on reduction in total tax.**

No person's normal real estate tax shall be reduced by more than 75% by virtue of said credit provided by this article, together with all tax relief benefits obtained by said person from the State of Connecticut pursuant to state law.

**§ 208-8 Limitation on total amount of relief granted.**

For each fiscal year the total revenue loss to the Town from the program, together with all other elderly real property tax relief benefit programs pursuant to state law, exclusive of any tax deferral programs that may from time to time be enacted, shall not exceed the amount appropriated in said fiscal year's annual budget for the program (the "Cap Amount"). The portion of the Cap Amount to be allocated for tax credits to qualified applicants in the Groups A-C Modified Income levels (the "Groups A-C Cap") and the Group D Modified Income level (the "Group D Cap") shall be established upon resolution by the Legislative Council. For the fiscal year commencing July 1, 2014, the Groups A-C Cap shall be \$1,500,000 and the Group D Cap shall be \$150,000. In the event that the number of qualified applicants in one or more of the Modified Income levels is such that providing the Maximum Available Tax Credit to each such applicant would result in revenue loss exceeding the Cap Amount or tax credits not equal to the Groups A-C Cap or the Group D Cap, the Tax Collector shall utilize the following method to determine the actual tax credits received by qualified applicants:

A.

If the product of (i) the number of qualified applicants in the Group D Modified Income level and (ii) the corresponding Maximum Available Tax Credit (the "Group D Applied Tax Credit") is more than the Group D Cap, then the tax credits available to qualified applicants in the Group D Modified Income level shall be reduced on a pro-rata basis such that the total amount of tax credits for such applicants does not exceed the Group D Cap. If the Group D Applied Tax Credit is less than or equal to the Group D Cap, the excess funds, if any, (the "Group D Surplus") shall be allocated to fund tax credits for qualified applicants in the Groups A-C Modified Income levels.

B.

If the product of (i) the number of qualified applicants in the Groups A-C Modified Income levels and (ii) the corresponding Maximum Available Tax Credit (the "Groups A-C Applied Tax Credit") is more than the sum of (iii) the Groups A-C Cap and (iv) the Group D Surplus, if any, (the "Groups A-C Allocation") then the tax credits available to qualified applicants in the Groups A-C Modified Income levels shall be reduced on a pro-rata basis such that the total amount of tax credits for such applicants does not exceed the Groups A-C Allocation. If the Groups A-C Applied Tax Credit is less than or equal to the Groups A-C Allocation, the excess funds, if any, (the "Groups A-C Surplus") shall be made available to fund the following fiscal year's Legislative Council Approved Senior Tax Abatement budget allocation.

The Cap Amount, the Groups A-C Cap, the Group D Cap, and the method utilized to determine the actual tax credits to be received by qualified applicants may be revised by the Legislative Council in the same manner as the Modified Income levels and corresponding Maximum Available Tax Credits may be revised pursuant to § 208-2.

# Town of Newtown, CT

3 Primrose Street, Newtown, CT 06470

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## HOW TO DONATE DIRECTLY TO THE TOWN OF NEWTOWN

IF YOU WISH TO DONATE DIRECTLY TO THE TOWN OF NEWTOWN YOU CAN DO SO BY:  
SENDING CHECK WRITTEN OUT TO THE "TOWN OF NEWTOWN"  
IN MEMO SECTION (OR COVER LETTER) WRITE THE SPECIFIC PURPOSE  
MONIES WILL GO INTO ONE OF TWO TOWN FUNDS DEPENDING ON THE PURPOSE STATED:

**SANDY HOOK SPECIAL REVENUE FUND**

Donations specified for the benefit of the town to be used for a public purpose (schools, police, parks, playgrounds, memorials, etc.)

**SANDY HOOK PRIVATE PURPOSE TRUST FUND**

Donations that will benefit individuals or private organizations (scholarships)

THESE (2) FUNDS WILL BE REPORTED ON THE (AUDITED) TOWN'S COMPREHENSIVE ANNUAL  
FINANCIAL REPORTS (CAFR)

THANK YOU FOR YOUR SUPPORT

ROBERT TAIT

FINANCE DIRECTOR

TOWN OF NEWTOWN  
SANDY HOOK SPECIAL REVENUE FUND DETAIL  
4/9/2014

**ACCOUNT DESIGNATION:**

UNDESIGNATED							
RECEIPTS	#	APPROPRIATED	DESCRIPTION	EXPENDED	UNAPPROPRIATED		
	1	50,000	SCHOOL POLICE SECURITY OVERTIME *	-			
	1a	(50,000)					
	2	8,400	ADD'L TRAINING & STAFF (2) - SUMMER DAY CAMP	5,011			
	3	36,677	SECURITY - SUMMER DAY CAMP	16,031			
	4	50,000	EDUCATION IT CONTRACTED SERVICES	50,000			
	5	5,000	NYA FOUNDATION CONTRIBUTION	5,000			
	6	34,217	BOE ADDITIONAL VIDEO SURVEILLANCE EQUIPMENT	34,217			
<u>186,914</u>		<u>134,294</u>		<u>110,259</u>			<u>52,620</u>

SCHOOL PROJECT FACILITATOR / CONSULTANT							
RECEIPTS	#	APPROPRIATED	DESCRIPTION	EXPENDED	UNAPPROPRIATED		
20,000	1	20,000	NEW SANDY HOOK SCHOOL FACILITATOR	10,082	-		

SANDY HOOK SCHOOL							
RECEIPTS	#	APPROPRIATED	DESCRIPTION	EXPENDED	UNAPPROPRIATED		
	1	60,000	NEW SANDY HOOK SCHOOL FACILITATOR	60,000			
	2	65,000	PRECONSTRUCTION SERVICES FOR NEW SCHOOL **	51,691			
<u>175,385</u>		<u>125,000</u>		<u>111,691</u>			<u>50,385</u>

MENTAL HEALTH ADVISOR							
RECEIPTS	#	APPROPRIATED	DESCRIPTION	EXPENDED	UNAPPROPRIATED		
50,000	1	50,000	MENTAL HEALTH ADVISOR	50,000	-		

VICTORY GARDEN FENCE							
RECEIPTS	#	APPROPRIATED	DESCRIPTION	EXPENDED	UNAPPROPRIATED		
9,400	1	9,400	VICTORY GARDEN FENCE	9,400	-		

SCHOOLS							
RECEIPTS	#	APPROPRIATED	DESCRIPTION	EXPENDED	UNAPPROPRIATED		
4,465		-		-	4,465		

CHILDREN							
RECEIPTS	#	APPROPRIATED	DESCRIPTION	EXPENDED	UNAPPROPRIATED		
2,995		-		-	2,995		

\* REIMBURSED BY GRANT

\*\* TO BE REIMBURSED BY SCHOOL PROJECT

ACCOUNT DESIGNATION:

PARKS				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
2,500	1	2,500		2,500	-
PLAYGROUND				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
23,315	1	23,315	DICKINSON PLAYGROUND PROJECT	23,315	-
MEMORIAL				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
64,340		-		-	64,340
POLICE				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
20,401	1	20,371	POLICE PROTECTIVE VESTS	20,371	30
FIRE				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
235		-		-	235
FIRST RESPONDERS				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
52,724	1	3,629	POLICE PROTECTIVE VESTS	3,629	↓
	2	11,914	POLICE OPERATIONS	-	
	3	15,543	FIRE OPERATIONS	-	
	4	15,542	AMBULANCE OPERATIONS	15,543	
		<u>46,628</u>		<u>19,172</u>	<u>6,096</u>
SANDY HOOK MEMORIAL SIDEWALK				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
123,705		-		-	123,705
OTHER				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
131,843	1	22,749	OTHER ITEMS (ITEMIZED IN LOG BOOK)	20,216	↓
	2	100,000	DICKINSON PLAYGROUND PROJECT	100,000	
		<u>122,749</u>		<u>120,216</u>	<u>9,094</u>
GRAND TOTALS				EXPENDED	UNAPPROPRIATED
RECEIPTS	#	APPROPRIATED	DESCRIPTION		
<u>868,222</u>		<u>554,257</u>		<u>477,006</u>	<u>313,965</u>

UNAPPROPRIATED = RECEIPTS - APPROPRIATED

\* REIMBURSED BY GRANT

\*\* TO BE REIMBURSED BY SCHOOL PROJECT