

**CHAPTER 10. Finance
and Taxation**

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Chapter 10. FINANCE AND TAXATION

ARTICLE 1.

Sec. 10-1. Fiscal Year.

The fiscal year for the transaction of the business of the Town shall close annually on June 30, and all officers and departments of the Town shall close accounts for each fiscal year on said day.

Sec. 10-2. Reports of Tenants Moving.

(a) The owner, manager or other person in control of any apartment building or groups of buildings containing five or more dwelling units as defined in the zoning ordinance, shall notify the Director of Finance, in writing on forms prescribed by the Director of Finance with ten days after receipt of notice from the tenant or occupant of any dwelling unit of his intent to move, of such notice and name of the tenant moving.

(b) Failure to comply with this section shall result in a fine, as provided in the Schedule of Fees.

Sec. 10-3. Disposition of Town-Owned Property Other Than Real Estate.

(a) No Town-owned property other than real estate shall be sold or otherwise disposed of by any Town department without approval of the Council except as provided in this section and except if such property is the subject of a trade-in agreement as part of the purchase of replacement or similar property.

(b) Any offer to purchase Town-owned property other than real estate shall be made in writing to the Director of Public Works, who shall thereupon give notice in writing to all Town Directors that the offer has been received and inquire whether or not any department has use or potential use for the property. Any Director, who wishes to use such property, shall notify the Director of Public Works in writing of such interest within fourteen days of receipt of the notice from the Director of Public Works. The Director of Public Works shall report the offer to purchase such property to the Council and shall certify as to whether or not any Town Director is interested in the property. The offer to purchase the property may be referred to the Committee for Disposition of Town-Owned Property Other Than Real Estate for its recommendation.

(c) Notwithstanding the provisions of subsection (a) of this section, the Mayor may authorize the disposal of any furniture or equipment that is determined by the Finance Director to be unsuitable for town use and of any computer equipment that is determined by the Information Technology Manager to be unsuitable for town use because of

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obsolescence or damage, provided no Director has indicated an interest in the property within fourteen days of notice of intent to dispose by the Mayor, and provided further, that if such furniture or equipment has some use other than for town use, such furniture or equipment shall be disposed by auction or other means of sale. The Mayor shall notify in writing the Town Council of any disposal or auction of property pursuant to this section prior to such disposal or auction.

(d) Notwithstanding the provisions of subsection (a) of this section, the Chief of Police is authorized to dispose of found property in accordance with the provisions of Sections 50-10 through 50-14, inclusive, of the Connecticut General Statutes, which the town adopts by reference. The town may also dispose of property as authorized by State Statutes, including but not limited to the provisions of Section 47a-42 of the Connecticut General Statutes.

Voted: 11-03-04
Published: 11-10-04
Effective: 12-01-04

***Sec. 10-4. Property Tax Exemption for Religious Houses:
Reimbursement of Previously Paid Taxes. 2***

The property tax exemption authorized by Section 12-81 of the Connecticut General Statutes, Paragraphs (13) and (15) shall be effective as of the date of acquisition of the real property by the Connecticut religious organization for its use as a house of religious worship or parish house. Any tax paid by said religious organization for a period subsequent to the date and/or for any tax paid by the prior owner for a period subsequent to the date for which such organization reimbursed such owner of the transfer of title, shall be reimbursed by the town upon application to the Collector of Revenue by the organization and upon submission by him to the Town Council which shall approve or disapprove the reimbursement. If approved by the Council, payment shall be made by the Director of Finance.

2 Editor's Note: This section was codified as Sec. 8-11 of the 1970 Code.

Sec. 10-4a. Vendor Services on Town-owned Property

No person shall charge a fee for a service provided to the public, which service utilizes Town owned or leased equipment, facilities, property, data, or goodwill, without approval of such service contract by the Mayor and Town Council. The provisions of this section shall not apply to persons who hold a valid license, permit or approval, pursuant to Articles 5, 8 or 14 of the Code of Ordinances to charge a fee for services provided to the public utilizing Town owned or leased equipment, facilities, property, data or goodwill.

Effective 08-29-17

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**ARTICLE 2. PURCHASES AND PUBLIC WORKS
CONTRACTS"**

Sec. 10-5. Definitions.

For the purposes of this Article the following terms, phrases, words and their derivations shall have the meanings given herein:

- (1) "Outside Vendor" shall mean any person, as that term is defined in Section 1-2 (a)(21) of The Code of Ordinances, except Town personnel, who provides a service to the Town.
- (2) "Public Works" shall mean any project constructed with public funds that adds to or improves the infrastructure of the town, including, but not limited to, improvements and/or additions to buildings, parks, roads and utilities. "Public Works" shall not include those projects undertaken by the Board of Education.
- (3) "Professional Services" shall mean the furnishing of judgment, expertise, designs, advice or efforts by persons other than Town officials or employees. The term shall include consulting, professional, legal, financial, personal and technical services delivered by professionals including, but not limited to, architects, auditors, attorneys, physicians and other health care professionals, real estate appraisers, actuaries, engineers, computer programmers, and other data processing specialists.

Sec. 10-6. Purchasing Manual.

The Purchasing Agent and the Director of Finance shall prescribe rules, regulations, and procedures in a written administrative purchasing manual and all purchases shall be made pursuant thereto. The manual shall be given to all departments with instructions regarding its use. Such purchasing manual and any and all amendments thereto shall be included on the Council Agenda under Communications to be officially accepted into the minutes.

Sec. 10-6a. On-Call Service Contracts.

The town may enter into on-call service contracts for a period of not more than five years. No additional request for services pursuant to the contract shall be made once the payments to the contracted service provider exceeds one

° Charter reference: As to requirement of sealed bids, see Sec. 5.6(c)

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hundred fifty thousand dollars or such lesser amount as provided in such contract. Within sixty days of the end of the fiscal year, the Finance Director shall report to the Town Council the amount expended by the town on each on-call service contract during that fiscal year. As used in this section, "on-call service contract" shall mean any contract for professional services including, but not limited to, architectural, engineering, computer, legal, real estate appraisal, plumbing, electrical and financial services, where the contractor agrees to provide services over a specified period of time as requested by the town.

Effective : 03-21-19

Sec. 10-7. Bidding Procedures.

(a) All single purchases and contracts, except for professional services and except as provided in subsection (c) of this section, in which the amount of expenditure is estimated to be ten thousand dollars or more, shall be made from or let by sealed bids. All purchases, except for those for professional services and except as provided in subsection (c) of this section of less than ten thousand dollars, but more than five thousand dollars, shall be substantiated by three written quotations which shall be held as a permanent record for audit and public inspection.

(b) Purchases of professional services estimated to cost ten thousand dollars or more shall be subject to the following requirements:

(1) The Director requiring professional services shall (A) prepare a request for proposals defining the specific services to be delivered by the professional, requiring those responding to set out their professional qualifications, experience and ability to deliver such services, as well as the fee to be charged and containing such other information as may be required by the Director, or (B) prepare a request for qualifications containing a list of services to be provided, requiring those responding to set out their professional qualifications, experience and ability to deliver such services as well as the rates to be charged for each service and containing such other information as may be required by the Director;

(2) The Director shall appoint a committee of three persons, each of whom shall be qualified to judge such proposals by having knowledge, expertise and background in the field or subject matter addressed in the proposals. The committee shall review and evaluate such proposals and may, on behalf of the Town, negotiate specific terms, rates and prices with any person who submits a proposal;

(3) The Committee shall, after reviewing such proposals, submit its report and recommendations to the Mayor and the Director along with copies of the proposals. The Mayor may accept the committee's recommendation, select one of the other proposals, or reject all proposals. If the Mayor selects one of the

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other proposals or rejects all proposals, he shall document his reason for doing so in writing;

(4) Notices for requests for proposals shall be published in accordance with Section 10-8(a) (1) of The Code of Ordinances.

(c) The Town Council may waive the requirements of subsection (a) of this section whenever it deems that such waiver is in the best interests of the Town.

(d) The provisions of subsections (a) and (b) of this section and section 10-8 and section 10-9 of the town ordinances do not apply if a single purchase or contract in excess of ten thousand dollars is made or let based on a bid, either through a competitive bidding process or reverse auction process, received by (1) a federal or state government, (2) a regional governmental entity, including but not limited to the Capital Region Council of Governments; (3) a purchasing consortium of state governments, including but not limited to the Western States Contracting Alliance; or (4) the Connecticut Conference of Municipalities, when such government, governmental entity or purchasing consortium has received such bid through a sealed competitive bidding process and the bidder agrees to offer such goods or professional services at that bid to municipal governments in Connecticut.

(e) The provisions of subsections (a) and (b) of this section and section 10-8 and section 10-9 of the town ordinances do not apply if a single purchase or contract in excess of ten thousand dollars is made or let in connection with a project funding in whole or in part by state or federal funds and (1) the town is required, as a condition of receipt of such funds, to follow state or federal bidding procedures and (2) the Purchasing Agent certifies that such federal or state bidding procedures have been followed.

Voted: 02-19-13
Published: 02-26-13
Effective: 03-19-13

Sec. 10-8. Notice of Invitation to Bid; Soliciting Bid from Bidder's List; Bids through State or Capitol Region Council of Governments.

In every instance of purchases or contracts requiring sealed bids, notice inviting sealed competitive bids shall be given as follows:

- (1) Notice shall be published at least once in a newspaper having substantial circulation in the town and at least ten calendar days must intervene between the date of last publication and the final date for submitting bids. Such notice shall include a general description of the articles to be purchased, shall state where bid blanks and specifications may be secured, and the time and place for opening bids;
- (2) The Purchasing Agent shall solicit sealed bids from all responsible suppliers who have requested their names to be added to a bidder's list; and
- (3) All pending purchases shall be advertised by a notice posted on a public bulletin board in the Town Hall.

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Voted: 02-03-04
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Effective: 03-02-04

Sec. 10-9. Bids to be Sealed; Security Deposit; Opening; Records Required.

- (a) All bids shall be submitted sealed to the Purchasing Agent and, when deemed necessary by him, shall be accompanied by security in the form and in such amounts as shall be prescribed in the public notice inviting bids. The bids shall be opened in public at the time and place stated in the newspaper notice. A tabulation of all bids showing the name of the bidders and amounts of bids and indicating in each case the successful bidder, together with the originals of all sealed bids and other documents pertaining to the award of contracts, shall be preserved for not less than six (6) years in a file which shall be open to public inspection.
- (b) The Purchasing Agent shall confer with the Director of Public Works and the Town Engineer at the time the bid specifications are written to determine if a guarantee of performance will be required. If a guarantee of performance will be required, such information shall be included in the notice of invitation to bid. The guarantee of performance may take the following forms, but is not limited thereto: performance bond, certified check or letter of credit.

Sec. 10-10. Awarding a Contract.

(a) The Purchasing Agent shall accept the lowest responsible bid that is in the Town's best interest. In determining the successful bidder, the Purchasing Agent shall consider, but is not limited to, the following factors: price, compliance to specifications, quality offered, freight costs, delivery time, past performance, standardization of current equipment, financial resources, technical qualifications, equipment and experience.

(b) The Purchasing Agent shall have the power to reject any or all bids or the bid for any one or more commodities or contractual services thereby and to advertise again for bids. If all bids received are for the same total amount or unit price, and if the public interest will not permit the delay of re-advertising for bids, the Purchasing Agent may purchase the commodities for contractual services in the open market, provided the price paid in the open market shall not exceed the lowest contract bid price submitted for the same commodity or contractual service. When not accepting the lowest bid, the Purchasing Agent shall, prior to notifying any bidder, notify the Mayor and provide any and all reasons for rejection of the lowest bid. The Purchasing Agent shall thereafter notify the Town Council and likewise provide any and all reasons for rejection of the lowest bid. Such notification shall appear on the Council agenda under Communications to be officially accepted into the minutes.

(c) A contract shall be awarded only in accordance with the specifications given in the notice of invitation to bid. If prior to the award of any contract, the bid specifications are altered and are consequently different from those specifications listed in the notice of invitation to bid, the Purchasing Agent shall reopen competitive bidding and, in so doing,

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shall follow the notice requirements of Section 10-8 above.

October 2, 1992

(d) The Town shall not award a bid to any bidder who owes a delinquent tax to the Town. Bidders certify by virtue of their signature on the bid sheet that neither the bidder nor any business or corporation in which the bidder owns an interest is delinquent in tax obligations to the Town. The Purchasing Department shall verify that no delinquent taxes are owed before any bid is awarded.

(e) All bidders certify upon acceptance of a bid by virtue of their signature on that bid, that they have read, understood and will comply with Section VIII of the Town's Plan of Affirmative Action and Equal Opportunity, as it may hereafter be amended, relating to contractual and purchasing procedures. All vendors agree to cooperate fully should the Town choose to audit this compliance.

Sec. 10-11. Dividing Transactions Restricted.

No transaction which is essentially a unit shall be divided for the purpose of evading the intent of this Article.

Sec. 10-12. Committee of Award.

(a) A Committee of Award, consisting of the Mayor, the Town Engineer, the Director of Public Works, the Director of the requisitioning department and the Director of Finance is hereby established and shall function as detailed in subsection (b) below. Any member of the Committee of Award may designate a representative to attend any meeting of the Committee of Award which the designator is unable to attend; such representative shall have the same authority to vote on matters coming before the Committee of Award as would his/her designator.

(b) Notwithstanding the provisions of subsections (a) and (b) of Section 10-10 above, the following procedures shall be adhered to:

- (i) The Purchasing Agent shall, on the basis of specifications prepared by the Director of Public Works and approved by the head of the department or agency concerned and the Mayor, provide for competitive bidding on public works by advertising and receiving bids, as provided in Sections 10-7 and 10-8 above. He shall open and tabulate the same and present the results to the Committee of Award. The Committee of Award shall either accept the lowest responsible bid or reject all bids;
- (ii) For all equipment purchases for which the bid amount exceeds \$100,000, the Purchasing Agent shall present the results of the competitive bidding and his recommendations thereon to the Committee of Award. The Committee of Award shall either accept the lowest responsible bid or reject all bids.

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Sec. 10-13. Prevailing Wages Provision Required in Public Works Contracts.

In accordance with state law, each contract for the construction, remodeling or repair of any public building or public works or improvements shall contain the following provision when the cost of construction, remodeling or repair exceeds the limits as provided in Connecticut General Statutes § 31-53: "The wages paid on an hourly basis to any mechanic, laborer or workman employed upon the work herein contracted to be done and the amount of payment or contribution paid or payable on behalf of each such employee to any employee welfare fund, as defined in Subsection (h) of Section 31-53 of the Connecticut General Statutes, shall be at a rate equal to the rate customary or prevailing for the same work in the same trade or occupation in the Town of East Hartford. Any contractor who is not obligated by agreement to make payment or contribution on behalf of such employees to any such employee welfare fund shall pay to each employee as part of his wages the amount of payment or contribution for his classification on each pay day."

Sec. 10-14. Written Contract Required; Approval of Form; Forfeiture of Security for Failure to Enter.

(a) Where single services are to be provided to the Town by outside vendors, purchases of such services shall be made by written contract if such contract was obtained by the requirements of competitive bidding.

(b) All contracts required by subsection (a) above shall be reviewed and approved in writing as to form and legality by the Corporation Counsel and shall be signed by the Mayor.

(c) If a successful bidder fails to return all required documents, as listed by the Purchasing Agent in the notice of award, within twenty-one (21) days of the date of the notice of award or fails to enter into contract within fourteen (14) days of the bidder's receipt of the contract, he shall forfeit any security which accompanied his bid.

Voted: 8/18/92
Published: 9/11/92
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Sec. 10-15. Inventory of Movable Equipment.

The Department of Finance shall maintain an inventory of all movable equipment belonging to the Town.

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Sec. 10-16. Adoption of Rules and Regulations.

The Department of Finance shall establish and amend from time to time the rules and regulations necessary to carry out the intent of this Article.

ARTICLE 3. TOWN OWNED REAL ESTATE

***DIVISION 1. REAL ESTATE ACQUISITION AND DISPOSITION
COMMITTEE***

Sec. 10-17. Definitions.

“acquire” shall mean to purchase, lease for a term of more than ten years, receive as a gift or bequest, bid through foreclosure action, an option to purchase or otherwise take title to any interest in real estate but shall not include acceptance of town streets;

“interest” shall mean fee simple, an easement, covenant, license, leasehold or any other form of interest in real property;

“Real Estate Acquisition and Disposition Committee” shall mean a committee established by the Town Council for the purposes of reviewing and making recommendations for the acquisition or disposition of an interest in real property by the Town of East Hartford.

Sec. 10-18. Real Estate Acquisitions.

- (a) The Town of East Hartford shall not acquire any interest in a parcel of real estate unless approved by the Town Council upon request by the Mayor in accordance with the procedure contained in subsection (b) of this section. If required by C.G.S. section 8-24, such request shall also be submitted to the Planning and Zoning Commission for its review pursuant to the provisions of such statute.
- (b) The Mayor shall submit a request to acquire an interest in real property in writing to the Town Council. The Town Council may refer such request to the Real Estate Acquisition and Disposition Committee for its review and recommendation. The Town Council shall not approve any acquisition of real property unless the Town Council obtains on such property: (1) an appraisal; (2) a phase one environmental assessment; (3) a survey; (4) a title search including a list of encumbrances; and (5) a report of any property taxes owed to the town. The Town Council may waive any or all of these requirements if such waiver is in the town’s best interest. If the Town Council determines that the acquisition is in the town’s best interests, the Town Council may approve such acquisition, with or without conditions, and a

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purchase and sale agreement. Such approval shall be effective for not more than six months after the Town Council vote on such approval, provided the Town Council may extend such approval for an additional six months.

Sec. 10-19. Real Estate Disposition.

- (a) The Town of East Hartford shall not grant, sell or lease any interest in a parcel of real estate owned by the Town of East Hartford unless such grant, sale or lease is approved by the Town Council upon request by the Mayor in accordance with the procedure contained in this section.
- (b) The Mayor shall submit a request to grant, sell or lease an interest in real property owned by the Town in writing to the Town Council. If required by Conn. Gen. Stat. section 8-24, such request shall also be submitted to the Planning and Zoning Commission for its review pursuant to the provisions of such statute. Unless the request is to dispose of such interest by gift, the Town Council shall refer such request to the Real Estate Acquisition and Disposition Committee for its review and recommendation.
- (c) The Real Estate Acquisition and Disposition Committee shall obtain an appraisal of any interest in real property that is being granted, sold or leased for a period of twenty years or more by the Town unless the Town Council waives such requirement. The committee may use the services of an appraiser with whom the Town has a contract or may choose from quotations for cost from at least three appraisers. The committee shall indicate in its minutes the reasons for choosing such appraiser. The committee shall determine whether to seek bids or negotiate with a potential buyer. If the committee determines the Town should grant, sell or lease for a period of twenty years or more such property through competitive bids, the committee shall give public notice of such request for bids and the time and place for submitting such bids through legal advertisement in a newspaper having substantial circulation in the town of East Hartford. The committee shall publicly open all bids. Subsequent to the opening of the bids, the committee shall submit such bids to the Town Council with a recommendation to grant, sell or lease such property to one of the bidders, reject all bidders and submit another request for bids or negotiate with another person. If the committee, at any time, determines the Town should grant, sell or lease such property through negotiation with another person, the committee shall recommend such negotiations to the Town Council. If the Town Council approves such negotiations, the committee may enter into negotiations. The committee shall report its recommendations to the Town Council.
- (d) If the lease is for a period of less than twenty years, the Town Council shall refer such proposed lease to the Fees Committee which shall make its recommendations regarding any rent or other fees associated with the lease to the Town Council.
- (e) Upon receipt of the committee's recommendations pursuant to subsections(c) or (d) of this section, the Town Council may approve or reject the requested grant, sale or lease real property with or without conditions.

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Effective: 08-29-17

Sec. 2 Sections 10-31 through 10-33 inclusive of the code of ordinances of the town of East Hartford were repealed effective 08-29-17.

Sections 10-20 through 10-23 were repealed on 02/02/05

ARTICLE 4. SOLAR ENERGY TAX EXEMPTION.

Sec. 10-24. Property Tax Exemption.

- (a) Pursuant to subdivision (56) of section 12-81 of the Connecticut General Statutes, the town of East Hartford exempts from property tax assessment any building which is constructed with an active solar energy heating or cooling system or any building which is equipped with an active solar energy heating or cooling system, provided that such construction or system addition is within the time period authorized by Conn. Gen. Stat. section 12-81(56) for such exemption. The exemption shall be the extent to which the value of the real property with such heating or cooling system exceeds the value of the real property if such real property was equipped with a conventional heating or cooling system. Such exemption shall apply for the first fifteen assessment years following such construction or system addition. As used in this section, "active solar energy heating and cooling system" shall have the same meaning as such term is defined in Conn. Gen. Stat. section 12-81(56)(b).
- (b) Pursuant to subdivision (57) of section 12-81 of the Connecticut General Statutes, the town of East Hartford exempts from property tax assessment any Class I renewable energy source, as defined in Conn. Gen. Stat. section 16-1 or any hydropower facility described in subdivision (27) of Conn. Gen. Stat. section 16-1 installed for the generation of electricity for a single family dwelling or multifamily dwelling consisting of two to four units.
- (c) Pursuant to subdivision (62) of section 12-81 of the Connecticut General Statutes, the town of East Hartford exempts from property tax assessment any building which is constructed with a passive or hybrid solar energy heating or cooling system or any building which is equipped with a passive or hybrid solar energy heating or cooling system, provided that such construction or system addition is within the time period authorized by Conn. Gen. Stat. section 12-81(62) for such exemption. The exemption shall be the extent to which the value of the real property with such heating or cooling system exceeds the value of the real property if such real property was equipped with a conventional heating or cooling system provided any portion of such system which is allowed an exemption under Conn. Gen. Stat. section 12-81(56) shall not be eligible. Such exemption shall apply for the first fifteen assessment years following such construction or system addition.

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As used in this section, "passive solar energy heating and cooling system" and "hybrid system" shall have the same meaning as such terms are defined in Conn. Gen. Stat. section 12-81(62).

- (d) Any person claiming an exemption under this section shall file an application, in accordance with the procedure established in Conn. Gen. Stat. section 12-81 for such exemptions, with the tax assessor by November 1 of the first year in which the exemption would apply. The exemption shall continue for fifteen years without any new application being required unless such system is altered.

[Sections 10-24 and 10-25 were repealed on March 7, 2006]

Voted: 03-07-06
Published 03-15-06
Effective: 04-05-06

Sec. 10-26. Cost Estimate Required for Issuance of Building Permit.

In addition to any other requirement provided in this Article, any person applying for a building permit in the Town, shall, in addition to providing an estimate of the total cost of construction, provide to the Department of Inspections and Permits a separate and detailed listing of the cost of any solar energy heating or cooling system that is to be installed or proposed for installation in such structure or building

July 2, 1980

ARTICLE 5. PROPERTY TAX EXEMPTIONS.

Sec. 10-27. Exemption from Property Tax for the Blind.

The Town adopts the provisions of Connecticut Public Act 85-165 to allow an additional exemption from property tax for persons who are blind and who meet the eligibility requirements set forth in said Act.

Effective: 11-13-86

Sec. 10-28. Exemption from Property Tax for Veterans.

(a) The Town adopts the provisions of Connecticut General Statutes section 12-81f to allow an additional exemption from property tax of five thousand dollars for the October 1, 2004 grand list and of ten thousand dollars for the October 1, 2005 grand list and subsequent grand lists for persons who are veterans and who meet the eligibility requirements set forth

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in said section, provided such veteran's qualifying income does not exceed an amount equal to eleven thousand dollars more than the applicable maximum amount as provided under Connecticut General Statutes section 12-811.

Effective: 10-16-07

(b). The Town adopts the provisions of subsection (c) of Connecticut General Statutes section 12-81 (21) to allow for a total exemption from local property taxation for the dwelling and property on which such dwelling is located for a severely disabled veteran who has received financial assistance for specially adapted housing under the provisions of 38 U.S.C. section 2101.

Effective: 12-18-07

Sec. 10-29. Exemption from Property Tax for Disabled Persons.

The Town adopts the provisions of Connecticut Public Act 85-593 to allow an additional exemption from property taxes for persons who are disabled and who meet the eligibility requirements set forth in said Act.

Effective: 11-13-86

Sec. 10-30. Additional Exemptions From Property Tax for Totally Disabled Persons.

a. The Town adopts the provisions of Connecticut Public Act 85-294 to allow an additional exemption from property tax for total disabled persons who meet the eligibility requirements set forth in said Act.

Effective: 11-13-86

b. Any one motor vehicle owned by a person with a physical disability, which was equipped after its original date of manufacture with devices such as lifts, ramps, elevators or special controls for the purpose of adapting its use for the person who uses such vehicle, shall be exempt from personal property taxes. As used in this Section, physical disability means quadriplegia, paraplegia, loss of arm or leg, or other disability that requires use of a modified motor vehicle.

Effective 04-15-99

Sec. 10-30a. Additional Property Tax Exemptions.

(a) Pursuant to Section 12-129n of the Connecticut General Statutes, the Town Council of the Town of East Hartford hereby enacts a supplemental property tax credit program for taxpayers who meet the criteria established in Section 12-129n of the Connecticut General Statutes. In addition to meeting such criteria, eligible taxpayers shall be current with their property tax payments to the Town, shall not have individual or joint investments, cash and/or real property, except for their

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principal residence and any tax deferred retirement investment vehicle or any funds which the Finance Director and the Tax Assessor determine are used primarily for retirement income purposes, in excess of one hundred thousand dollars, and shall not have an annual gross income as defined in Section 12-170aa of the Connecticut General Statutes, in excess of an amount equal to eleven thousand dollars more than the income limits established pursuant to Section 12-170aa(b)(2) of the Connecticut General Statutes. Additionally, married persons with dependent children where one spouse is disabled under Section 12-170aa of the Connecticut General Statutes shall have a ten thousand dollar income exemption applied to their local option income calculation for the sole purpose of local qualification.

Effective: 10-16-07

- (b) Each eligible taxpayer shall receive a tax credit equal to the amount of property tax owed, after deducting any eligible property tax credits under State law or Town ordinances, on his real property owned and occupied as his principal residence, which exceeds seven percent of his income as defined in section 12-170aa of the Connecticut General Statutes, provided such credit shall not exceed seven hundred dollars and provided further that such credit, when combined with other state and local tax assistance, may not exceed seventy-five percent of the taxes levied on such property. Any eligible taxpayer shall receive a property tax credit under this section of not less than one hundred dollars.
- (c) The Tax Assessor shall develop a biennial application for the tax credit program established pursuant to this section. Such application may incorporate by reference any information provided on the taxpayer's application for the circuit breaker program.
- (d) Failure to provide all information required on such application shall render the applicant ineligible for the benefits provided in subsection (b) of this section.

Effective: 04-18-07

Section 10-30b. Property Tax Exemption – Farm Buildings

The town of East Hartford adopts the property tax exemption for any building used actually and exclusively in farming to the extent of an assessed value of one hundred thousand dollars as provided in subsection (c) of section 12-91 of the Connecticut General Statutes. A written application for such exemption shall be filed as provided in subsection (d) of section 12-91 of the Connecticut General Statutes.

Effective: 10-04-05

Sec. 10-30c. GOLD STAR FAMILIES PROPERTY TAX EXEMPTION

- (a) Any residential property that is the primary residence of a parent whose child was killed in action while performing active military duty with the armed forces as

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defined in subsection (a) of section 27-103 of the Connecticut General Statutes or of a surviving spouse of such person shall be entitled to a property tax exemption of ten percent of the assessed value provided the annual income of such person who is owner of such property does not exceed the maximum amount under Section 12-81L of the Connecticut General Statutes plus twenty five thousand dollars.

- (b) The town adopts the provisions of Public Act 17-65 regarding the application of this property tax exemption.

Effective 3-21-19

ARTICLE 6. APPROVAL OF LEASES

Sec. 10-31. Procedure for Setting of Fee.

Sec. 10-32. Leasing Procedure.

Sec. 10-33. Provision to Waive.

Sections 10-31 through 10-33 inclusive of the code of ordinances of the town of East Hartford are hereby repealed.

Voted: 08-01-17
Published: 08-08-17
Effective: 08-29-17

ARTICLE 7. AN ORDINANCE CREATING MUNICIPAL RESERVE FUNDS

Sec. 10-34. Creation.

In accordance with the provisions of Chapter 108 of the General Statutes, two reserve funds are hereby established for capital and nonrecurring expenditures. The Treasurer shall establish the accounts, one for the Town's general funds, and one for funds under the jurisdiction of the Board of Education.

Sec. 10-35. Procurement of Funds.

The Board of Education is hereby authorized to put budget surpluses available at the end of any fiscal year into the Board account. General Fund cash surpluses available at the

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end of any fiscal year shall be put into the Town's account, unless provisions are made to utilize a surplus in the forthcoming fiscal year. Upon approval by Council, other funds may be transferred into or appropriated for the Town account, subject to the limitations set forth in Sections 7-361 and 7-367 of the General Statutes.

Sec. 10-36. Investment of Fund.

The Treasurer may, from time to time, invest in securities which are legal investments for savings banks, such portion of such funds as in his or her opinion is advisable; provided not less than fifty percent of the total amount invested shall be invested in the stock or bonds or interest-bearing notes or obligations of the United States, or those to which the faith of the United States is pledged to provide the payment of the principal and interest, including the bonds of the District of Columbia. In making investments of reserve funds, the Treasurer shall give preference to financial institutions located within the town, unless such preference would result in materially lower investment rates. Notwithstanding the above, no funds shall be invested in any businesses which conduct business in South Africa until and unless the Council declares that apartheid has ended. Before investing any funds contained in the Board of Education account, the Treasurer shall consult with the Board to insure that such funds have the liquidity desired by the Board.

Sec. 10-37. Report of Treasurer.

The Treasurer shall annually submit a complete and detailed report of the condition of such fund to the Finance Director, Mayor, Council, and Board of Education, and such report shall be made a part of the Annual Report of the Town.

Sec. 10-38. Use of Funds.

Upon the recommendation of the Finance Director and the Mayor, and approval by the legislative body, any part of such funds may be used for capital and nonrecurring expenditures, but such use shall be restricted to the financing of all or part of the planning, construction, reconstruction or acquisition of any specific capital improvement or the acquisition of any specific item of equipment. All funds contained in the Board of Education's account shall be reserved for capital and nonrecurring expenditures for educational purposes determined by the Board. Upon request of the Board, and certification that funds are to be used for such educational purposes, the Finance Director and the Mayor shall recommend, and the Council shall approve, release of such funds, up to the amount then included in the Board account. Upon the approval of any such expenditure, an appropriation shall be set up, plainly designated for the project or acquisition for which it has been authorized, and such unexpended appropriation may be continued until such project or acquisition is completed. Any unexpended portion of such appropriation remaining after such completion shall revert to the reserve account from which the appropriation was taken.

Sec. 10-39. Appropriation When Reserve Fund Insufficient.

If, in the opinion of the Mayor and Finance Director, such reserve funds are insufficient to

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meet the cost of any capital or nonrecurring expenditure which they deem immediately necessary, they may, with the approval of the Council, authorize that an appropriation be made therefore, provided t total of such fund and the sum anticipated from a tax collected for the purposes authorized in Section 10-38 above, in the year following the date when such authorization is made is estimated by the Mayor and Finance Director to be sufficient to meet such expenditures. This process shall also apply to projects commenced by the Board of Education from funds in its reserve account; provided that in requesting such additional funding, the Board shall include the appropriation in its forthcoming budget. This ordinance shall not be interpreted as a limitation on the Town's bonding authority if, in lieu of an additional appropriation as described herein, the Town desires to supplement its reserve funds by issuing bonds.

If, in the opinion of the Mayor and Finance Director, such reserve funds are insufficient to meet the cost of any capital or nonrecurring expenditure which they deem immediately necessary, they may, with the approval of the Council, authorize that an appropriation be made therefore, provided t total of such fund and the sum anticipated from a tax collected for the purposes authorized in Section 10-38 above, in the year following the date when such authorization is made is estimated by the Mayor and Finance Director to be sufficient to meet such expenditures. This process shall also apply to projects commenced by the Board of Education from funds in its reserve account; provided that in requesting such additional funding, the Board shall include the appropriation in its forthcoming budget. This ordinance shall not be interpreted as a limitation on the Town's bonding authority if, in lieu of an additional appropriation as described herein, the Town desires to supplement its reserve funds by issuing bonds.

Sec. 10-40. Termination of Appropriation.

If any authorized appropriation is set up pursuant to the provisions of Section 10-38 above, and through unforeseen circumstances the completion of the project or acquisition for which such appropriation has been designated is impossible of attainment, upon recommendation of the Finance Director and the Mayor, and upon approval of the Council, such appropriation shall terminate and no longer be in effect.

Voted: 6/2/87
Published: 6/12/87
Effective: 7/3/87

***ARTICLE 8 AN ORDINANCE CREATING RESERVE FUNDS FOR
VARIOUS SELF-INSURED PROGRAMS.***

Sec. 10-41. Creation.

(a) The following reserve funds are hereby established:

1. A reserve fund for self-insured workers' compensation benefits and heart and hypertension benefits in accordance

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with Connecticut General Statutes as same may be amended from time to time.

2. A reserve fund for self-insured employee health benefits.
 3. A reserve fund for self-insured general and automobile liability.
- (b) The purpose of the establishment of said reserve funds -is to provide protection against expenses which, in the aggregate during any fiscal year, could significantly affect the budget.
- (c) These reserve funds shall be adequately funded in accordance with the provisions of sections 10-41 through 10-52, inclusive because the town's fiscal stability is dependent on setting aside funds annually to meet the long term obligations for employee pensions, workers compensation liabilities, health benefits and legal liabilities of the town.

Effective: 10-16-18

Sec. 10-42. Income and Expenses of Funds.

- (a) Income to said funds shall include: in the reserve fund for self-insured workers' compensation and heart and hypertension benefits, the amount budgeted by the Town Council and the Board of Education for each fiscal year for such workers' compensation and heart and hypertension benefits reserve funds; in the reserve fund for self-insured employee health benefits, the amount budgeted by the Town Council and the Board of Education for each fiscal year for such employee health benefits reserve fund, subject to transfers to or from budget accounts for alternative health plans; in the reserve fund for general liability and automobile liability, the amount budgeted by the Town Council and the Board of Education for each fiscal year for such general and automobile liability reserve fund; and, in each fund, investment return accrued with respect to retained reserves, retrospective and experience-rated premium refunds and other recoveries as may from time to time be received in conjunction with each of these programs. The amount budgeted for each reserve fund set forth in this subsection shall be in an amount at least equal to the amount calculated pursuant to subsection (d).
- (b) Expenses of each fund shall include those expenses necessary for the maintenance and administration of that fund, including, but not limited to, insurance premiums, actuary/consulting legal fees and cost control programs. Fund expenses shall not include compensation of any Town employee or other general office-related expenses unless approved by the Town Council.
- (c) The Town Council, upon recommendation of the mayor, may approve a transfer of any portion of a surplus of one of said funds to another of said funds. Such transfer shall be approved only after the Town Council has received the recommendations from the person contracted by the Town to provide actuarial services for the reserve funds for the annual appropriation to each reserve fund and the reserve funds affected by such transfer will receive sufficient funding to

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maintain minimum reserves as recommended by the person contracted by the Town to provide actuarial services for the reserve funds. The provisions of this subsection shall not apply to the Self-Insured Employee Health Benefits Reserve Fund.

(d) The reserve funds set forth in subsection (a) shall be budgeted in an amount at least equal to the following:

1. The workers' compensation reserve fund shall be funded in an amount at least equal to fifty percent of the five year operating expense average, as shown on the Town's most recent year-end audited statement. Operating expense shall include claims other than heart and hypertension, premiums and expenses. Beginning in fiscal year 2020, heart and hypertension claims shall be funded in an amount at least equal to ten percent of the heart and hypertension accepted claims as calculated by the Town's external Workers' Compensation Trust Administrator. The percentage funding level shall increase at a rate of two percentage points annually, for each successive fiscal year. Notwithstanding the foregoing, the Town Council may elect to forego budgeting for that component of the cost of the reserve for heart and hypertension accepted claims that is categorized as long-term liability, for the upcoming budget year, provided: (i) the tax rate adopted by the Town Council increases by a percentage greater than the Consumer Price Index for Urban consumers for the preceding full calendar year; (ii) the Town Council votes to forego the payment by a two-third vote; and (iii) the vote and explanation is noted in the budget adoption motions and contains the following language: "The adopted budget does not adequately set aside funds for future liabilities which could result in significantly higher funding requirements in future budget years".

2. The self-insured employee health benefits reserve fund shall be funded in an amount at least equal to two months of the most recent two year operating expense average, as shown on the Town's most recent year end audited statements, where operating expense shall include claims, premiums and expenses.

3. The automobile and general liability reserve fund shall be funded in an amount at least equal to the Town's then current self-insured retention.

Effective: 10-16-18

Sec. 10-43. Appropriation and Maintenance of Funds.

(a) Sixty days before the end of the fiscal year or on the date the Mayor shall present to the Council a budget whichever date is earlier, the Director of Finance, in consultation with the Risk Manager, shall recommend to the Town Council the amount of appropriation necessary to keep each fund actuarially sound, which appropriation shall be in an amount at least equal to the amount calculated pursuant to section 10-42 (d) above. Said funds shall be subject to normal budgetary procedures and appropriation action provided that due consideration be given to the recommendations of the Director of Finance and any

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actuary/consultant hired by the Town to review the fund.

Effective: 10-16-18

(b)The Director of Finance shall maintain each fund in accordance with generally accepted accounting principles and shall include complete financial statements for each fund in the Town's annual financial report.

Effective: 10-16-18

(c) The Director of Finance shall provide the Town Council with (1) a quarterly report on the expenses paid from the reserve funds established pursuant to section 10-41; and (2) a report of any actuarial, consulting or legal expense from such reserve fund in excess of ten thousand dollars within fourteen days of such expense. As used in this section, 'expense' means any request for payment from the town for an actuarial, consulting or legal service regardless of how such request is paid by the town.

[Section 10-43 (c) effective 09-19-02]

Sec. 10-44. Transfer Between Funds Prohibited; Transfers from Funds to General Fund Prohibited; Funding From General Fund.

(a) Transfers between the reserve funds established by Section 10-41 is prohibited. Transfers from such funds to the General Fund is also prohibited.

(b) In an emergency, either of said funds may be funded through the General Fund pursuant to the procedures set forth in Section 6.8(e) and (f) of the Town Charter.

Voted: 01-05-93
Published: 01-15-93
Effective: 02-05-93

Sec. 10-45. Golf Course Improvement Fund.

(a) All revenues from the golf course fees established by the Town Council shall be deposited in the golf course fund. The Town Council shall appropriate funds from the golf course fund for the expenses incurred in the operation of the municipal golf course on Long Hill Street as part of the annual town budget. Any funds remaining in the golf course fund shall not lapse at the end of the fiscal year, but shall be available for use in subsequent fiscal years.

(b) Notwithstanding the provisions of subsection (a), all funds received by the town from the two dollar golf course improvement surcharge adopted by the Town Council on January 27, 1998, or from any adjustment subsequently adopted by the Town Council, shall be deposited in the golf course improvement account of the golf course fund. The Town Council may appropriate funds from the golf course improvement account upon request of the mayor for capital improvements. As used in this subsection, "capital improvements" means any new construction or renovation to any building, structure or facility at the municipal golf course or any improvement to the golf course land including but not limited to drainage, reconfiguration of holes, tree removal and bunker reconstruction and any engineering, architectural or other professional expenses related to the capital improvement, but shall not include routine maintenance or purchase of equipment.

Voted: 12-10-02
Published: 12-13-02

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Effective: 01-03-03

Sec. 10-46. Local Conveyance Tax.

Pursuant to Connecticut General Statutes Section 12-494, as amended by section 40 of Public Act 03-02, there is imposed a tax on each deed, instrument or writing, whereby any lands, tenements or other realty is granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser, or any other person by his direction, when the consideration for the interest or property conveyed equals or exceeds two thousand dollars, at a rate of one quarter of one percent. Such tax shall remain in effect as long as the Connecticut General Statutes Section 12-494, as amended from time to time, shall provide the town with the authority to impose such tax.

Voted: 04-01-03

Published: 04-08-03

Effective: 04-29-03

**Sec. 10-47. \$5.00 Surcharge on Delinquent Motor Vehicle
Payments.**

Pursuant to Connecticut General Statutes Section 12-146, any person who owes past due motor vehicle property taxes to the Town of East Hartford, shall, in addition to the past due taxes, interest and penalties on each such motor vehicle, pay five dollars to the Town of East Hartford to use the Department of Motor Vehicles' registry for tracking taxpayers who owe motor vehicle property taxes if the Town of East Hartford notified the Commissioner of Motor Vehicles of such delinquency pursuant to the provisions of Connecticut General Statutes Section 14-33.

Voted: 09-20-16

Published: 09-27-16

Effective: 10-18-16

Sec. 10-48. Overpayment of Taxes

- (a) Pursuant to section 12-129 of the Connecticut General Statutes, the Tax Collector for the Town of East Hartford may retain on behalf of the town any tax payment in excess of the amount due provided such excess payment is less than five dollars.

Effective: 03-02-04

- (b) No later than January 1, 2009, the town of East Hartford shall mail a written notice to the owner of any real estate for which there was an overpayment of property taxes regarding the grand list years of 1992 through 2001. Such notice shall indicate the amount of property taxes that were overpaid and the year that such overpayment occurred and shall contain a claim form by which the property owner may seek a refund of such overpayment. Such claim form shall also hold the town harmless to any other person who may claim such overpayment. No further notification by the town shall be required under this ordinance. Such claim form

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shall be received by the town within 90 days from the date on which such notice was received by the property owner.

- (c) No later than March 1, 2009, the town of East Hartford shall mail a written notice to the owner of any real estate for which there was an overpayment of property taxes regarding the grand list years of 2002 through 2004. Such notice shall indicate the amount of property taxes that were overpaid and the year that such overpayment occurred and shall contain a claim form by which the property owner may seek a refund of such overpayment provided that such property owner provide reasonable proof that such owner overpaid the property taxes. Such claim form shall also hold the town harmless to any other person who may claim such overpayment. No further notification by the town shall be required under this ordinance. Such claim form shall be received by the town within 90 days from the date on which such notice was received by the property owner.
- (d) For any overpayment of property taxes regarding the 2005 grand list year and any subsequent grand list year, the town shall, within ninety days after the expiration of the three year time period from the date on which such property taxes were due, mail a written notice to the owner of real estate for which there was an overpayment of property taxes. Such notice shall indicate the amount of property taxes that were overpaid and the year that such overpayment occurred and shall contain a claim form by which the property owner may seek a refund of such overpayment provided that such property owner provide reasonable proof that such owner overpaid the property taxes. Such claim form shall also hold the town harmless to any other person who may claim such overpayment. No further notification by the town shall be required under this ordinance. Such claim form shall be received by the town within five years from the date on which such property taxes were due.

Subsections (b), (c) and (d) Effective: 11-03-08

Section 10-49. Annual Report of Forfeiture Funds.

On or before October 1, 2005 and annually thereafter, the Mayor shall file with the Town Council a report consisting of the amount of funds received by the town from federal or state agencies representing forfeiture assets, including but not limited to assets received from the State of Connecticut pursuant to section 54-36i of the Connecticut General Statutes. Such report shall include the annual certification provided to the United States Department of Justice for the use of federal forfeiture funds. Such report shall be placed on the next Town Council agenda meeting under communications.

Voted: 09-06-05
Published: 09-13-05
Effective: 10-04-05

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***Section 10-50. Budget Review Committee for Large Town
Projects.***

(a) The mayor shall appoint a budget review committee for each large construction project. The budget review committee shall consist of the mayor, finance director, public works director and such other individuals as the mayor shall designate. The budget review committee shall approve all change orders.

(b) The department head for each department that shall utilize the town building that is the subject of the large construction project shall review the architectural and engineering drawings for such project and provide input on how the project will affect the operations of such department.

(c) As used in this section, "large construction project" shall mean any project concerning the construction or reconstruction of a town building that exceeds two million dollars.

Effective: 11-29-06

Section 10-51. Pension and Retiree Benefit Board.

(a) There is established a Pension and Retiree Benefit Board consisting of five members as follows: (1) the town treasurer serving a term concurrent with the term as treasurer; (2) a Town Councilor appointed by the chair of the Town Council serving a term concurrent with the term as Councilor; and (3) three electors of the town, one of whom shall be a member of the town's retirement system serving a term of five years unless serving the remainder of another member's term.

(b) The Pension and Retiree Benefit Board shall supervise and maintain the town pension fund in accordance with rules and regulations contained in agreements between the town employees and the town of East Hartford regarding pension benefits. The Board shall have such other powers and duties as provided to the Retirement Board in such contracts. The Board shall ensure the pension funds are prudently invested for long-term, safe growth of invested funds. The Board shall also supervise and maintain the Retiree Benefit Fund established pursuant to section 10-52 of the town ordinances.

(effective 06-03-08)

Section 10-52. Retiree Benefit Trust Fund.

(a) There is established a Retiree Benefit Trust Fund. The purpose of the fund is to provide funds to meet long-term obligations of the town of East Hartford regarding health benefits provided to retired town employees in accordance with provisions for such benefits contained in any agreement between town employees and the town of East Hartford.

(b) Income to such fund shall include any amounts appropriated to such fund by the town council or as provided in this subsection and any return on investments of such funds. If, at the close of any fiscal year, the undesignated reserve fund for the town exceeds ten percent of the total budget appropriation for such fiscal year, the budget surplus in such

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fiscal year, as verified by the town auditors, shall be appropriated to the Retiree Benefit Trust Fund.
(Effective 01-31-17)

(c) Expenses of such fund shall include those expenses necessary for the maintenance and administration of the fund, including but not limited to actuary and consulting fees. Fund expenses shall not include compensation of any town employee or other general office-related expenses unless approved by the Town Council.

(Effective 06-03-08)

(d) Beginning in fiscal year 2020, the budget contribution to the Retiree Benefit Trust Fund shall be equal to or greater than the five-year average of the paid claims issued from the Retiree Benefit Trust Fund. The budget contribution shall include amounts from the Town and Board of Education including their annual budget contribution, employee contributions, retiree and spouse premium shares, and any investment income which includes interest and dividends. Additionally, included in the budget contribution shall be an additional amount equal to or greater than .10% of the unfunded actuarial accrued liability for other post-employment benefits as calculated by the external actuaries and displayed in the most recent valuation. The funding level shall increase by .10 percentage points annually, for each successive fiscal year. Notwithstanding the foregoing, the Town Council may elect to forego budgeting for the unfunded actuarial liability for other post-employment benefits for the upcoming budget year, provided: (i) the tax rate adopted by the Council increases by a percentage greater than the Consumer Price Index for Urban consumers for the last full calendar year; (ii) the Town Council votes to forego the payment by a two thirds vote; and (iii) the vote and explanation is noted in the budget adoption motions and contains the following language: "The adopted budget does not adequately set aside funds for future liabilities which could result in significantly higher funding requirements in future budget years".

[Section 10-52(d) effective 10-16-18]