

# BOARD OF FINANCE

Minutes of the Regular Meeting held on April 16th, 2020

Held via ZOOM - meeting ID 970 1058 2454

## Regular Members

Y Joe Pryor (CHM)  
Y Lisa Lansing  
Y David Hubbard  
N Zejke Hermann  
N Janet Sanders  
Y John LaPorta

## Others

Y First Selectman Ridgway  
Y Barbara Herbst, BoF Clerk  
Y Treasurer Bramley  
Y Lila Hawkins, reporter  
Y Annie Kosciusko

## Alternate members

Y John Brown  
N Simon Hewett

Call to Order
# 1 - Additions
# 2 - Minutes

7:00 p.m.

Tax Collection, **Transfer to Suspense Tax Book** (before Correspondence)

Minutes for the BoF meetings of 2.20.20 ~ 3.12.20 and 3.19.20 were emailed to all members prior to the meeting. Copies of the minutes were also available at the meeting.

### Motion

Lisa Lansing

Made a motion to approve the 3 sets of minutes as presented.

David Hubbard

Seconded the motion.

### Motion passed unanimously

A copy of the 4/15/20 letter from the Tax Collector along with a listing of delinquent accounts was emailed to the board on 4/16/20. A copy was available at the meeting and is appended to these minutes.

### Motion

Lisa Lansing

Made a motion to approve transfers to the **Suspense Tax Book** as requested by the Tax Collector

David Hubbard

Seconded the motion.

### Motion passed unanimously

# 3- Correspondence
# 4- FY '21 Budget

None

There have been no substantial changes to the Proposed FY '21 budget since the last meeting. Resulting from Executive Orders 7C and 7I there is no public process to gather for a Budget Hearing. There is a consensus among the board members to keep the Mil Rate flat.

### Motion

Lisa Lansing

Made a motion to designate the period of 4/17/20 through 5/7/20 a public comment period for public input on the Proposed FY '21 Budget.

David Hubbard

Seconded the motion.

### Motion passed unanimously

# 5 - Reports
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## Board of Selectmen

First Selectman Ridgway reported on the following items

- Executive Order 7S:** Section 6 of Executive Order 7S, signed by Governor Ned Lamont on 4/1/2020, requires the BoS to consider and adopt at least one provision by April 25th, as outlined in Section 6. One provision is call a "Deferment Program" and the other is called "Low Interest Rate Program". Each program is designed to provide relief to tax payers who have been economically affected by the COVID-19 pandemic. First Selectman Ridgway has discussed each provision with The Tax Collector and will recommend to the BoS that they adopt the "Deferment Option" at their regular meeting to be held 4/21/20.
- Food and Fuel Fund:** Currently the Social Services Department is servicing 43 families. Appeals for donations to the Food and Fuel fund have resulted in 84 individual donations since March 1st. Additionally, a PayPal account has been set up to receive contributions. The Food bank has actively recruited additional volunteers that have been grocery shopping for individuals and making house calls to deliver food and check up on residents in need.

# BOARD OF FINANCE

- c) **COVID-19:** Dealing with the COVID-19 pandemic has been consuming a lot of time. Representatives from the Fire Department, Volunteer Ambulance, Selectmen's Office, Social Service Department and the CERT have been having regular meetings to coordinate activities and share information. The COVID numbers are still going and everyone is being urged to take precautions and become educated.

## *Finance Director*

Finance Director, Barbara Herbst reported that by and large, activity in the Finance Office continues uninterrupted. A DEMHS webinar has been attended, and Cornwall is set up to submit Public Assistance expense reimbursements through the FEMA Grants Portal.

Resulting from a discussion at the last meeting, a compilation of historical tax collection rates was created. Said document was shared with the Board and is appended to these minutes. The takeaway from the information shared is that tax collection in Cornwall does not seem to be significantly affected by fluctuations in the economy or in periods of economic decline.

### # 6- Public Comment

David Hubbard asked for an update on the Town Wide Internet.

First Selectman Ridgway reported that the NWCoG has hired Ben Paletsky to reinvigorate examination of widespread internet choices. With the changing work landscape and many folks working remotely the issue of reliable widespread internet service is becoming paramount.

### # 7 - Adjournment

**Lisa Lansing** Made a motion to adjourn the meeting.

**John LaPorta** Seconded the motion

**Motion passed unanimously**

8:00 PM

*Barbara E. Herbst, Board Clerk*

Note:

Minutes remain "Draft" until accepted at the next regular scheduled meeting, please see subsequent meeting minutes for any corrections to these minutes.

## OFFICE OF TAX COLLECTOR

TO: Joseph Prior, Chairman Board of Finance

FROM: Jean D. Bouteiller, CCMC, Tax Collector

SUBJECT: Suspense Tax List

DATE: April 15, 2020

COPY: Gordon Ridgway, First Selectman  
Barbara Herbst, Director of Finance

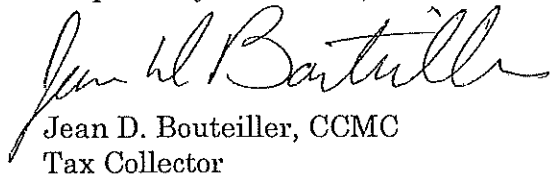
In accordance with Section 12-165 of the Connecticut General Statutes, I request that the attached listing of unpaid and uncollectible personal property and motor vehicle taxes on the rate books of the Town of Cornwall be submitted to the Board of Finance for approval for transfer to the Suspense Tax Book. Last year we put delinquent tax bills from Grand List year 2014 on suspense, and bills that had been returned as "undeliverable" or for people who had moved out of state. This year I am requesting that the year 2015 delinquent bills be put on suspense, plus bills that have been returned, for those individuals who have moved out of state, and for deceased individuals.

The accounts presented for transfer to Suspense include \$665.78 in Motor Vehicle Taxes and Interest, \$631.45 in Supplemental Motor Vehicle Taxes and Interest, and \$3,454.77 in Personal Property Taxes and Interest on the Grand Lists of 2015 through 2018. This comes to a total of \$4,752.00 in unpaid taxes and interest.

Please note that even though the recommended accounts will be removed from the active tax rolls, they are still collectible. Normally, once these bills are put on suspense I forward to them to the collection agency for action. However, due to the current COVID-19 pandemic and financial hardships, I will not be sending any accounts to the collection agency for collection. In the past year we have collected \$416.20 in taxes and interest by using the collection agency and the threat to use the agency.

Your favorable support for this Suspense List is requested. I am available to answer any questions you may have concerning this agenda item.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Jean D. Bouteiller". The signature is fluid and cursive, with a large initial "J" and "B".

Jean D. Bouteiller, CCMC  
Tax Collector

Attachments: 4

**ADDITIONAL MOTOR VEHICLE AND SUPPLEMENTAL MV SUSPENSE ACCOUNTS**

Returned mail or moved out of state

<u>Year/List</u>	<u>Name</u>	<u>Tax Due</u>	<u>Interest</u>	<u>Total Due</u>	<u>RM</u>	<u>MO</u>	<u>DE</u>
2018/300116	Gloria Bender	\$ 119.24	\$ 17.89	\$ 137.13	x		
2018/300226	Gerald Cable	\$ 8.35	\$ 2.00	\$ 10.35		x	
2018/300227	Gerald Cable	\$ 8.35	\$ 2.00	\$ 10.35		x	
2018/400057	Rylan J. Date	\$ 114.06	\$ 6.84	\$ 120.90	x		
2018/400074	Elvia Galicia-Rivera	\$ 94.49	\$ 5.67	\$ 100.16	<u>x</u>		
2018/301020	Michael Martin	\$ 213.76	\$ 32.06	\$ 245.82	x		
2018/301021	Michael Martin	\$ 56.95	\$ 8.54	\$ 65.49	x		
2018/301033	Maria Mavilia	\$ 63.96	\$ 9.59	\$ 73.55	x		
2018/400164	Michael D. Morrissey	\$ 98.21	\$ 5.89	\$ 104.10	x		
2018/400175	Osiris, LLC	\$ 186.54	\$ 11.19	\$ 197.73	x		
2018/301238	Nicholas Pohl	\$ 64.96	\$ 9.74	\$ 74.70		x	
2018/301360	Nicholas Saint	<u>\$ 42.08</u>	<u>\$ 6.31</u>	<u>\$ 48.39</u>	x		
<b>TOTALS</b>		<b>\$1,070.95</b>	<b>\$ 117.72</b>	<b>\$1,188.67</b>			

RM = Returned Mail

MO = Moved Out of State

DE = Deceased

Process Suspense Report

TOWN OF CORNWALL Date: 04/15/2020 Time: 10:44:35

Page: 1

Condition (s): Year: , Type: 88 - MV/MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code	Reason	Date	Town Due/SuspDist Due/SuspSewer Due/Susp	Total
2018-03-0300116	BENDER GLORIA A			04/15/2020	119.24	
2018-03-0300226	CABLE GERALD A			04/15/2020	8.35	
2018-03-0300227	CABLE GERALD A			04/15/2020	8.35	
2018-03-0301020	MARTIN MICHAEL P			04/15/2020	213.76	
2018-03-0301021	MARTIN MICHAEL PATRICK			04/15/2020	56.95	
2018-03-0301033	MAVILIA MARIA D			04/15/2020	63.96	
2018-03-0301238	POHL NICHOLAS			04/15/2020	64.96	
2018-03-0301360	SAINT NICHOLAS C			04/15/2020	42.08	
MOTOR VEHICLE	# Of Acct: 8				577.65	
2018-04-0400057	DATE RYLAN J			04/15/2020	114.06	
2018-04-0400074	GALICIA-RIVERA ELVIA C			04/15/2020	94.49	
2018-04-0400164	MORRISSEY MICHAEL D			04/15/2020	98.21	
2018-04-0400175	OSIRIS LLC			04/15/2020	186.54	
MOTOR VEHICLE SUPP	# Of Acct: 4				493.30	
YR : 2018	TOTAL : 12				1,070.95	

Grand Total: 12

1,070.95

Process Suspense Report

TOWN OF CORNWALL Date: 04/15/2020 Time: 10:43:06  
 Condition (s): Year: 2018, Type: 88 - MV/MVS, Order: Bill Number, Total Only: No, Recap by Dist: No

Page: 1

Bill #	Dst Name	Code Reason	Date	Town Due/SuspDist Due/SuspSewer Due/Susp	Total
2015-04-0400204	SAWICKI RUSSELL J		04/15/2020	67.85	
MOTOR VEHICLE SUPP	# Of Acct: 1			67.85	
YR : 2015	TOTAL : 1			67.85	

Grand Total: 1

67.85

# Process Suspense Report

TOWN OF CORNWALL Date: 04/15/2020 Time: 10:45:30

Page: 1

Condition (s): Year: , Type: 02 - PP, Order: Bill Number, Total Only: No, Recap by Dist: No

Bill #	Dst Name	Code Reason	Date	Town Due/SuspDist Due/SuspSewer Due/Susp	Total
2015-02-0200034	CORNWALL CASTLE FARM LLC		04/15/2020	1,053.02	
2015-02-0200052	FLETCHER ASSET MANAGEMENT INC		04/15/2020	71.96	
2015-02-0200074	HOUSATONIC RIVER OUTFITTERS INC		04/15/2020	81.43	
2015-02-0200084	JW CONSTRUCTION		04/15/2020	191.38	
2015-02-0200142	WANDERING MOOSE CAFE LLC		04/15/2020	428.68	
PERSONAL PROPERTY	# Of Acct: 5			1,826.47	
YR : 2015	TOTAL : 5			1,826.47	

Grand Total: 5

1,826.47



## Town of Cornwall

## Tax Collection rates

FYE	Current Levy	Collected	% of collections	FYE	Current Levy	Collected	% of collections	FYE	Current Levy	Collected	% of collections
2019	6,498,899	6,438,949	99.08%	1979	609,869	595,115	97.58%	1936	23,769	23,207	97.63%
2018	6,290,451	6,192,525	98.44%	1977	551,812	530,195	96.08%	1934	21,215	20,813	98.11%
2017	6,194,312	6,084,326	98.22%	1978	591,912	571,354	96.53%	1933	22,234	21,965	98.79%
2016	6,096,300	5,965,120	97.85%	1976	545,923	522,787	95.76%	1932	26,208	25,742	98.22%
2015	5,933,225	5,789,468	97.58%	1975	233,690	216,784	92.77%	1931	28,099	27,564	98.10%
2014	5,696,983	5,592,164	98.16%	1974	410,184	382,277	93.20%	1930	33,433	32,893	98.39%
2013	5,713,031	5,628,083	98.51%	1973	377,309	343,265	90.98%	1929	29,405	29,104	98.97%
2012	5,690,147	5,610,880	98.61%	1972	372,202	337,961	90.80%				
2011	5,575,826	5,491,348	98.48%	1971	308,697	282,472	91.50%				
2010	5,458,974	5,380,995	98.57%	1970	285,686	260,063	91.03%				
2009	5,416,627	5,354,070	98.85%	1969	270,453	242,011	89.48%				
2008	5,290,207	5,222,091	98.71%	1968	226,915	200,791	88.49%				
2007	5,306,616	5,224,303	98.45%	1967	208,371	188,363	90.40%				
2006	5,251,074	5,175,405	98.56%	1966	217,561	190,579	87.60%				
2005	4,788,895	4,729,413	98.76%	1965	196,854	168,488	85.59%				
2004	4,505,254	4,455,076	98.89%	1964	190,077	169,701	89.28%				
2003	4,080,355	4,027,859	98.71%	1963	180,086	161,300	89.57%				
2002	3,839,979	3,785,316	98.58%	1962	142,981	129,496	90.57%				
2001	3,462,606	3,412,110	98.54%	1961	140,010	127,967	91.40%				
2000	3,436,636	3,391,616	98.69%	1960	138,866	127,958	92.15%				
1999	3,335,462	3,274,791	98.18%	1959	130,013	119,510	91.92%				
1998	3,222,170	3,149,837	97.76%	1958	116,209	106,742	91.85%				
1997	3,067,398	2,988,569	97.43%	1957	99,984	92,834	92.85%				
1996	2,901,874	2,832,691	97.62%	1956	87,363	82,475	94.40%				
1995	2,872,713	2,786,425	97.00%	1955	66,377	62,088	93.54%				
1994	2,739,520	2,684,145	97.98%	1954	65,138	61,284	94.08%				
1993	2,611,383	2,537,573	97.17%	1953	59,249	55,631	93.89%				
1992	2,309,501	2,259,271	97.83%	1952	54,628	51,698	94.64%				
1991	2,047,220	1,993,039	97.35%	1951	50,789	47,754	94.02%				
1990	1,762,751	1,726,917	97.97%	1950	43,051	39,366	91.44%				
1989	1,700,685	1,668,712	98.12%	1949	42,679	39,066	91.53%				
1988	1,445,381	1,411,562	97.66%	1948	31,567	29,681	94.03%				
1993	2,611,383	2,537,573	97.17%	1947	29,726	28,426	95.63%				
1994	2,739,520	2,684,145	97.98%	1946	29,730	28,309	95.22%				
1995	2,872,713	2,786,425	97.00%	1945	29,581	27,971	94.56%				
1996	2,901,874	2,832,691	97.62%	1944	29,438	27,446	93.23%				
1987	1,362,871	1,341,227	98.41%	1943	29,089	27,009	92.85%				
1986	1,091,454	1,070,868	98.11%	1942	31,883	29,347	92.05%				
1985	933,063	909,864	97.51%	1941	26,779	24,624	91.95%				
1984	883,316	861,584	97.54%	1940	23,468	22,702	96.74%				
1983	786,478	760,906	96.75%	1939	23,468	22,702	96.74%				
1982	772,046	749,000	97.01%	1938	19,972	19,509	97.68%				
1981	672,329	656,176	97.60%	1937	19,127	18,793	98.25%				
1980	613,994	598,793	97.52%	1936	24,259	23,888	98.47%				