



**WESTPORT CONNECTICUT**  
**BOARD OF FINANCE**

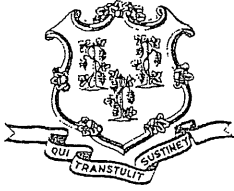
**NOTICE OF PUBLIC HEARING**

The Board of Finance will hold its Public Hearing on **Wednesday, November 4, 2015, at 8:00 p.m.** in the Auditorium of Town Hall for the following purposes:

**AGENDA**

1. Financial Report from the Finance Director. (Discussion Only)
2. Status Update from the Internal Auditor. (Discussion Only)
3. Update regarding the State of Connecticut "MORE (Municipal Opportunities & Regional Efficiencies) Commission Lapse" and the impact on the Town and how the formula determines the amount of the PILOT reduction. (Discussion Only)
4. Upon the request of the Director of Public Works, to approve an appropriation of \$100,000 from the Capital & Non-Recurring Account (31503310-500269) for additional work on the private section of the Main Street renovation project. This amount is expected to be fully reimbursed to the Town, by the related property owners, upon completion of the project.
5. Upon the request of the First Selectman, to approve an appropriation for continuation of AKF Engineers Contract (Phase II "Audit Phase") to serve as Westport's Owners Representative Engineer related to Energy Performance Savings Contracting Initiative. Phase I previously approved by Board of Finance and RTM. Phase II "Audit Phase" contract to provide for a variety of engineering technical services in association with the Town/BOE's Energy Performance Savings Contracting initiative including: planning, ESCO contract negotiations, Investment Grade Audit (IGA) reviews related to energy savings. Amount of requested appropriation is \$94,000. Phase II "Audit Phase" fee for AKF services is by Town's request included in the prior RFP for Owners Representative Engineer. These are planned for inclusion in future proposed ESCO Master Energy Services Agreement (Contract) with Town. These costs will be included as part of the guaranteed energy savings and will be reimbursed to the Town as project is implemented. AKF's proposal was competitively bid previously to include both a Phase I and II.
6. To approve the Board of Finance Minutes of the October 7, 2015, regular meeting.

Item #3



STATE OF CONNECTICUT  
OFFICE OF POLICY AND MANAGEMENT  
INTERGOVERNMENTAL POLICY DIVISION

RECEIVED  
OCT 14 2015  
TOWN OF WESTPORT  
SELECTMAN'S OFFICE

October 8, 2015

The Honorable James Marpe  
First Selectman  
Town of Westport  
110 Myrtle Avenue  
Westport, CT 06880

Dear First Selectman Marpe:

I am writing in response to your correspondence of September 29, 2015 to Secretary Benjamin Barnes of the Office of Policy and Management regarding the "MORE Commission Lapse." As you know, this lapse was inserted into the biennial State budget after most towns and cities had established their budgets, and it applies to both fiscal years 2016 and 2017 (\$20M per year).

The formula behind the lapse is based upon 2012 Equalized Net Grand List Per Capita (ENGLPC) as a proxy for community wealth and financial capacity. ENGLPC across the state ranges from a low of \$47,259 (Windham) to a high of \$731,385 (Greenwich). As you can suspect, Westport's ENGLPC comes in toward the top of the scale at \$542,078. These comparative ENGLPC rankings were then scaled between the lowest-ranked community and the highest ranked community to create a sliding scale between \$3 per capita (Windham) and \$20 per capita (Greenwich) for all 169 municipalities. In this scale, \$15.2958 per capita was applied to Westport and multiplied by your population of 27,308 to reach your lapse allocation of \$417,699. Finally, a "circuit breaker" was applied to ensure that no distressed municipality as identified in the most recent report from the Department of Economic and Community Development would lose more than 2% of its total state aid.

This lapse allocation was taken first from State-Owned Property. If a municipality's lapse allocation exceeded their State-Owned Property allocation and they also received a PILOT for Colleges and Hospitals, any remainder was then taken from the second PILOT.

Obviously, \$20M represents a significant component of municipal aid distributed statewide, and OPM staff worked diligently to review, analyze, and promote a formulaic basis that offered as much equity as possible under difficult circumstances. We understand how critical these funds

are to the health of your community, and we do not take lightly our responsibility to provide information on further lapses to you and your colleagues in the timeliest of fashions.

Please do not hesitate to contact me at (860) 418-6428 or by email at [scott.jackson@ct.gov](mailto:scott.jackson@ct.gov) if I can provide any additional information.

Sincerely,



Scott D. Jackson

Undersecretary, Intergovernmental Policy  
Office of Policy and Management



cc: P. Fina  
P. Klein  
G. Conrad

STATE OF CONNECTICUT  
OFFICE OF POLICY AND MANAGEMENT

RECEIVED

MAY 04 2015

TOWN OF WESTPORT  
SELECTMAN'S OFFICE

April 30, 2015

Dear Chief Executive Officers and Assessors:

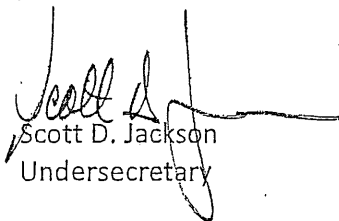
Pursuant to Section 10-261a(c) of the Connecticut General Statutes, we hereby notify you that the 2013 Equalized Net Grand List (ENGL) for your municipality has been computed and a copy is enclosed. We want to thank you and your staff for your cooperation during our preparation of the 2013 Sales/Assessment Ratio Study and Equalized Net Grand List.

As you know, the Equalized Net Grand List is an estimate of the one hundred percent (100%) value of all taxable property in a municipality. The sales/assessment ratios used to equalize your 2013 net real property grand list were calculated from all fair market sales of real property occurring between October 1, 2013 and September 30, 2014. The median ratio was used to produce the sales/assessment ratio for each property use class with three or more sales during the applicable period. In a use class with less than three sales, the total median sales/assessment ratio for all property classes was used to compute the equalized net assessment.

Within fifteen (15) days following receipt of this notification, a town may appeal to the Secretary of the Office of Policy and Management. Pursuant to Section 10-261a(c), the appeal must be in writing and include a statement as to the reason(s) for the appeal.

If you have any questions, please contact Shirley Corona of my staff at (860) 418-6221 or via e-mail at [Shirley.corona@ct.gov](mailto:Shirley.corona@ct.gov).

Very truly yours,

  
Scott D. Jackson  
Undersecretary

Enclosures

2013 EQUALIZED NET GRAND LIST  
WESTPORT

CLASSIFICATION	NET ASSESSMENT	RATIO	EQUALIZED
Net Residential	7,998,874,457	62.35	12,828,988,704
Apartments	10,107,780	61.91	16,326,571
Comm/Ind/Utilities	1,171,208,060	53.34	2,195,740,645
Vacant	142,159,475	51.60	275,502,859
Land Use	290,000	70.00	414,286
TenMills	0	100.00	0
Total Real Property	9,322,639,772		15,316,973,064
Total Personal Property	616,443,194	70.00	880,633,134
<b>Total Grand List</b>	<b>\$9,939,082,966</b>		<b>\$16,197,606,198</b>

2012 Equalized Net Grand List

Town Name	Grand List Year	Residential Net	Residential Equalized	Apartment Net	Apartment Equalized	CIP Net	CIP Ratio	CIP Equalized	Vacant Net	Vacant Ratio	Vacant Equalized	Total Equalized Net Grand List
Greenwich	2012	\$24,254,109,260	\$36,113,920,876	\$335,906,620	\$499,861,042	\$4,267,223,450	69.24	\$6,162,945,479	\$583,022,860	66.52	\$876,462,508	\$45,635,509,076
Stamford	2012	\$10,718,148,492	\$15,311,640,703	\$1,119,515,480	\$1,599,307,829	\$5,174,626,474	70	\$7,392,323,534	\$0	70	\$0	\$27,068,336,287
Norwalk	2012	\$8,703,967,980	\$10,794,949,746	\$361,689,580	\$450,478,989	\$2,356,818,697	80.29	\$3,386,233,760	\$117,904,634	95.33	\$123,680,514	\$16,572,378,408
Fairfield	2012	\$8,925,311,995	\$12,974,723,063	\$6,511,610	\$9,467,302	\$1,127,713,893	57.61	\$1,957,496,777	\$96,618,490	66.45	\$145,400,286	\$16,145,663,531
Westport	2012	\$7,904,736,210	\$12,027,900,502	\$10,919,380	\$16,609,948	\$1,161,345,460	69.14	\$1,679,701,273	\$126,589,560	56.01	\$226,012,426	\$14,803,064,448
Darien	2012	\$7,655,898,320	\$10,743,612,574	\$37,886,310	\$53,129,028	\$649,624,480	68.65	\$946,284,749	\$157,234,280	105.16	\$149,519,095	\$11,786,964,074
New Canaan	2012	\$7,443,401,044	\$10,186,671,745	\$44,704,321	\$61,305,981	\$370,098,121	72.92	\$507,539,936	\$125,925,100	69.26	\$181,815,045	\$11,387,799,066
		Land Use Net	Land Use Equalized	Ten Mill Net	Ten Mill Equalized	Total Real Property	Total Real Property Equalized	Total Personal Property	Total Personal Property Equalized	Total Personal Property Equalized	Total Net Assessment	Total Equalized Net Grand List
Greenwich	2012	\$ 6,967,100	\$ 9,953,000	0	100	\$ 29,447,229,290	\$ 43,663,142,904	\$ 1,380,656,320	70	\$ 1,972,366,171	\$ 30,827,885,610	\$ 45,635,509,076
Stamford	2012	\$ 692,750	\$ 989,643	0	100	\$ 17,012,983,196	\$ 24,304,261,709	\$ 1,934,852,205	70	\$ 2,764,074,579	\$ 18,947,835,401	\$ 27,068,336,287
Norwalk	2012	\$ 458,220	\$ 654,600	0	100	\$ 11,540,839,111	\$ 14,755,997,608	\$ 1,271,466,560	70	\$ 1,816,380,800	\$ 12,812,305,671	\$ 16,572,378,408
Fairfield	2012	\$ 1,973,380	\$ 2,819,114	0	100	\$ 10,158,129,368	\$ 15,089,906,541	\$ 739,029,893	70	\$ 1,055,756,990	\$ 10,897,159,261	\$ 16,145,663,531
Westport	2012	\$ 290,000	\$ 414,286	0	100	\$ 9,203,880,610	\$ 13,950,638,435	\$ 596,698,209	70	\$ 852,426,013	\$ 9,800,578,819	\$ 14,803,064,448
Darien	2012	\$ -	\$ -	0	100	\$ 8,500,643,390	\$ 11,892,545,445	\$ 391,198,900	70	\$ 558,855,571	\$ 8,891,842,290	\$ 12,451,401,017
New Canaan	2012	\$ 1,796,750	\$ 2,566,786	0	100	\$ 7,985,925,336	\$ 10,939,899,491	\$ 313,529,702	70	\$ 447,899,574	\$ 8,299,455,038	\$ 11,387,799,066

Net Equalized Grand List 2013

Town Name	Grand List Year	Residential Net	Residential Equalized	Apartment Net	Apartment Equalized	CIP Net	CIP Ratio	CIP Equalized	Vacant Net	Vacant Ratio	Vacant Equalized	Total Equalized
Greenwich	2013	24,419,334,310	39,058,436,196	266,614,320	425,901,470	4,362,714,496	66.35	6,575,304,440	487,277,000	76.26	638,968,004	48,731,135,496
Stamford	2013	10,762,169,741	17,406,064,598	1,153,895,293	2,144,786,790	5,227,217,416	57.44	9,100,308,872	0	75.38	0	31,452,286,889
Norwalk	2013	7,576,796,537	10,823,995,053	369,691,920	528,131,314	2,468,561,212	70	3,526,516,017	148,107,205	70	211,581,721	16,956,223,841
Fairfield	2013	8,938,708,811	13,281,885,306	6,511,610	9,684,131	1,123,599,890	64.53	1,741,205,470	91,187,260	45.88	198,751,657	16,319,163,696
Westport	2013	7,998,874,457	12,724,903,686	10,107,780	16,326,571	1,171,208,060	53.34	2,195,740,645	142,159,475	48.92	290,595,820	16,108,614,141
Darien	2013	7,046,511,470	10,066,444,957	39,723,670	56,748,100	649,904,150	70	928,434,500	115,313,530	70	164,733,614	11,786,964,074
New Canaan	2013	7,162,241,443	10,231,773,490	58,988,510	84,269,300	385,642,250	70	550,917,500	105,365,100	70	150,521,571	11,483,498,209
		Land Use Net	Land Use Equalized	Ten Mill Net	Ten Mill Equalized	Total Real Property	Total Real Property Equalized	Total Personal Property	Total Personal Property Equalized	Total Personal Property Equalized	Total Net Assessment	Total Equalized
Greenwich	2013	23,245,950	33,208,500	0	100	29,559,186,076	46,731,818,610	1,399,521,820	70	1,999,316,886	30,958,707,896	48,731,135,496
Stamford	2013	779,320	1,113,314	0	100	17,144,061,770	28,652,273,574	1,960,009,320	70	2,800,013,314	19,104,071,090	31,452,286,889
Norwalk	2013	25,760	36,800	0	100	10,563,182,634	15,090,260,906	1,306,174,055	70	1,865,962,936	11,869,356,689	16,956,223,841
Fairfield	2013	1,962,750	2,803,929	0	100	10,161,970,321	15,234,330,493	759,383,242	70	1,084,833,203	10,921,353,563	16,319,163,696
Westport	2013	290,000	414,286	0	100	9,322,639,772	15,227,981,007	616,443,194	70	880,633,134	9,939,082,966	16,108,614,141
Darien	2013	-	-	0	100	8,751,452,820	11,216,361,171	399,422,032	70	570,602,903	8,250,874,852	11,786,964,074
New Canaan	2013	1,718,430	2,454,900	0	100	7,713,955,733	11,019,936,761	324,493,013	70	463,561,447	8,038,448,746	11,483,498,209

Item #4



# WESTPORT CONNECTICUT

DEPARTMENT OF PUBLIC WORKS

TOWN HALL, 110 MYRTLE AVE.

WESTPORT, CONNECTICUT 06880

October 8, 2015

The Honorable James S. Marpe  
First Selectman  
Town Hall  
Westport, CT 06880

Approved for submission  
To Board of Finance (10/8/15)

Re: **Main Street Sidewalk Enhancement - Continued**

  
James S. Marpe  
First Selectman

Dear Mr. Marpe:

Last year the town was awarded a grant through the Main Street Investment Fund Program for sidewalk enhancements in the downtown area. The enhancements in the center of town will consist of new granite curbing, street lights and trees and tree grates. The grant could not be used for improvements to private property. The intent has always been to engage the business community to participate in the downtown project by piggy-backing the grant project with a privately funded initiative to replace the existing sidewalk with a new uniform brick sidewalk. This project was reviewed by the Downtown Steering Committee and has received their endorsement and support.

The Main Street Investment Fund Grant is funded at \$497,595.00 which the town has already appropriated and will be refunded at the completion of the project. A supplemental request of \$303,260.00 was to continue work onto private property the cost for which would subsequently be benefit assessed to the respective property owner. When the \$303,260.00 appropriation was requested, it was anticipated that 75% of the property owners would take advantage of the opportunity to piggyback on our project. The participation has exceeded our expectations and to date we have received 100% participation and it is even extending to a portion of Parker Harding Plaza.

The town is overseeing the project and will bill the property owners at the completion of the project for the square footage of sidewalk that is resurfaced. The owner is being given the choice of reimbursement of the cost in a single lump payment or benefit assessed over a 19-year period following the same procedure used for assessment of sanitary sewers.

Page 2

Honorable James S. Marpe

October 8, 2015

This office herein, requests an appropriation of an additional \$100,000.00 from the C&NREF with the knowledge that upon the completion of the project, the Town of Westport will receive a reimbursement of the \$100,000.00 back into that account.

Respectfully,

A handwritten signature in black ink, appearing to read "S. Edwards", written in a cursive style.

Stephen J. Edwards

Director of Public Works

Cc: Gary Conrad, Finance Director

G:\PW\_OFF\SJ\FS\APP\MainStreetSidewalkEnhancement-continued





February 4, 2015  
Revised February 11, 2015  
Revised February 27, 2015  
Revised: March 9, 2015  
Revised: October 19, 2015

Mr. Dewey Loselle  
Operations Director  
Office of the Selectman  
Town of Westport  
110 Myrtle Avenue  
Westport, CT, 06880

Re: Town of Westport  
Energy Performance Contract Owner's Representative Engineer  
AKF Proposal No. P\_Y141652

Dear Mr. Loselle:

On behalf of AKF Engineers LLP, thank you for the opportunity to provide our consulting services for the Energy Performance Contract Owner's Representative Engineer Project. Enclosed is a proposal that reflects our understanding of the Project requirements and anticipated scope of work. **We have amended the proposal to include the Phase II scope of services and fee.**

If the enclosed agreement is acceptable, please return a signed copy to me via email or regular mail. Your signature is required to allow us to proceed. Please also note that the quoted fees will be valid for a period of ninety (90) days from the date hereof.

We look forward to working with you on this Project.

Very truly yours,

AKF

A handwritten signature in black ink that reads "John B. Rice". The signature is written in a cursive style with a large initial 'J' and 'R'.

John B. Rice, P.E.  
Partner

JBR

Enclosure

P:\\_Projects\S150000\S150023-000\Financials\P\_Y141652 Town of Westport EPC Owners Rep rev4 101915.docx



February 4, 2015

**Revised February 11, 2015**

**Revised: February 27, 2015**

**Revised: March 9, 2015**

**Revised: October 19, 2015**

This Agreement is made as of the date set forth above, by and between Town of Westport ("Client") and AKF Engineers LLP ("AKF") in regard to the Energy Performance Contract Owner's Representative Engineer project (the "Project").

1. **Scope of Work**

A. **Our Understanding of the Project**

The Town of Westport (the "Town") is seeking the services of a consulting engineering firm to act as Owner's Representative Engineer to provide advisory and technical consulting services for the implementation of an energy savings performance contracting program for the following facilities:

- (4) Town Municipal buildings totaling approximately **82,100** sf;
- (5) Elementary School buildings totaling approximately 446,000 sf;
- (2) Middle School buildings totaling approximately 316,000 sf;
- Staples High School Building, approximate 461,400 sf.

The Project will be structured in two phases: Phase I, includes services to be performed through the awarding of a contract to an Energy Services Company (ESCO); and Phase II includes services to be performed from the date of awarding of the contract to the ESCO, though the construction and monitoring and verification stages. This Agreement applies only to Phase I. **We understand that, AKF's fee for Phase II has been included as a cost under the ESCO's financial proposal, the Town shall appropriate AKF's fee and be reimbursed under the EPC.**

The following project criteria are understood:

- The contract cost for the Project is estimated at approximately \$10-14M.
- The tentative Project schedule is as follows:
  - Phase I: 5 month duration ending on or about 6-30-2015
  - Phase II: 17 month duration ending approximately 11-10-2017.

B. **Base Services**

In light of the foregoing, AKF's base scope of services includes the following consulting services, as further detailed in Attachment D:

1. Mechanical Engineering
2. Energy Services
3. Electrical Engineering

February 4, 2015  
Revised February 11, 2015  
Revised February 27, 2015  
Revised: March 9, 2015  
Revised: October 19, 2015



Re: Town of Westport  
Energy Performance Contract Owner's Representative Engineer  
AKF Proposal No. P Y141652

**C. Scope Clarifications and Qualifications**

AKF shall provide the base scope of services, subject to the following clarifications and/or qualifications:

1. All Survey work will be on regular time, Monday through Friday, 8 AM through 6 PM. AKF will advise
2. Timely access and escort personnel to secured space

**2. Fees and Payments**

**A. Base Fee – Lump Sum**

Based on the above referenced understanding of the Project, the exhibits attached at the end of this Agreement, and base scope of services, AKF's "Base Fee" will be charged as a lump sum, billed in proportion to the work completed as indicated in Attachment A. The fee excludes all reimbursable expenses.

Attendance at periodic field meetings or scope in addition to the effort described in Attachment D above will be billed as additional services.

Should the above understanding or scope of work change, the Base Fee is subject to renegotiation.

**B. Changes Orders and Additional Services**

If Client requests or approves a change to AKF's base scope of work (a "Change Order") or authorizes additional work under this Agreement ("Additional Services"), AKF will be compensated with either an agreed upon lump sum fee or on an hourly basis in accordance with AKF's then current Rate Schedule, a copy of which is attached hereto as Attachment B. Client acknowledges and agrees that AKF's Rate Schedule is subject to change annually as of January 1<sup>st</sup> each year. Client approval is required before the Change Order or Additional Services will be provided.

**C. Reimbursable Expenses Notwithstanding anything in this Agreement to the contrary. Reimbursable Expenses are not to exceed \$2,500.**

"Reimbursable Expenses" will be invoiced at cost plus 5% (1.05 multiplier). Such expenses include but are not limited to plotting, reproduction, copying, testing equipment.

Plotting, plan, and drawing reproductions will be invoiced at a flat rate of \$1.25/sq. ft. for bond. Electronic files forwarded to us that require printing/plotting (including .dwg, .tif, .pdf or similar formats) will be billed to the Project.

February 4, 2015  
Revised February 11, 2015  
Revised February 27, 2015  
Revised: March 9, 2015  
Revised: October 19, 2015



Re: Town of Westport  
Energy Performance Contract Owner's Representative Engineer  
AKF Proposal No. P Y141652

D. Subconsultants

Specialized services and expenses provided by subconsultant(s) retained by AKF will be invoiced at cost plus 5% (1.05 multiplier). AKF shall not retain the services of any subconsultant without the Client's prior written approval. As of the date of this Agreement, AKF is not aware of the need for any subconsultants to perform specialized services.

E. Timely Payments

Client shall pay AKF all amounts due hereunder, including, as applicable, Base Fees, Supplemental Service Fees, Reimbursable Expenses, Change Orders, and Additional Services, within thirty (30) days after Client receives AKF's invoice for same. If payment is not made when due, AKF reserves the right to stop work upon seven (7) days' advance notice without liability to Client for the delays or damages caused by AKF's work stoppage. Before resuming services, AKF shall be paid all amounts due.

F. Remittance

Client may remit payment to AKF either:

By Mail:

AKF  
P.O. Box 5205  
New York, NY 10008-5205

By Overnight Mail or Messenger Service:

AKF  
One Liberty Plaza,  
165 Broadway, 22<sup>nd</sup> Floor  
New York, NY 10006

Electronic fund transfer (EFT) is available and can also be arranged upon request.

G. Period of Service

Notwithstanding any other provisions of this Agreement, if through no fault of AKF the base scope of services are not completed by November 30, 2017, AKF shall be compensated for all services rendered thereafter on an hourly basis in accordance with AKF's then current Rate Schedule.

H. Suspension of Project

If the Project is suspended by Client for more than sixty (60) consecutive days, unless slack time is built-in to the project schedule, AKF shall be compensated in accordance with the terms hereunder for all services performed prior to the effective date of such suspension.

February 4, 2015  
Revised February 11, 2015  
Revised February 27, 2015  
Revised: March 9, 2015  
Revised: October 19, 2015



Re: Town of Westport  
Energy Performance Contract Owner's Representative Engineer  
AKF Proposal No. P Y141652

3. Notices

Notices required pursuant to this Agreement shall be sufficient if delivered personally or by registered or certified mail, return receipt requested as follows:

If to Client:

Mr. Dewey Loselle  
Operations Director, Office of the Selectman  
Town of Westport  
110 Myrtle Avenue  
Westport, CT, 06880

If to AKF:

John B. Rice, P.E.  
Partner  
AKF  
750 East Main Street, Suite 501  
Stamford, CT 06902

4. General Terms and Conditions

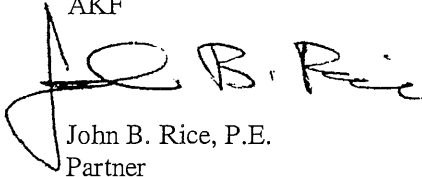
AKF's services shall be provided subject to the "General Terms and Conditions" set forth in Attachment C, which terms and conditions are hereby incorporated by reference and made part of this Agreement.

Thank you for the opportunity.

We look forward to working with you.

Very truly yours,

AKF



John B. Rice, P.E.  
Partner

JBR

ACCEPTED:

Client: Town of Westport

By: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Email for Invoicing Purposes (If Any):  
\_\_\_\_\_

February 4, 2015  
 Revised February 11, 2015  
 Revised February 27, 2015  
 Revised: March 9, 2015  
 Revised: October 19, 2015



Re: Town of Westport  
 Energy Performance Contract Owner's Representative Engineer  
AKF Proposal No. P Y141652

**ATTACHMENT A  
 FEE SUMMARY**

**BASE FEE**

Phase I		Fee
Building Reviews & Data Processing		\$17,500
Develop Scope for Town Meetings		\$24,500
Development of RFP		\$13,000
ESCO Review, Leveling, Selection Process		\$15,500
Reimbursable Expenses (Not to exceed)		\$2,500
<b>TOTAL</b>		<b>\$73,000</b>
Phase II		Fee
Phase II Audit Phase.	Town & ESCO Coordination/Meetings	\$10,000
	ESCO Contract Negotiations	\$52,000
	Review IGA Report	\$32,000
<b>Audit Phase Sub-Total:</b>		<b>\$94,000</b>
Phase II Implementation Phase	Town & ESCO Coordination/Meetings	\$10,000
	Review Design Documents	\$26,000
	Construction Administration	\$100,000
	M&V Review	\$84,000
<b>Implementation Phase Sub-Total:</b>		<b>\$220,000**</b>
Reimbursable Expenses (Not to exceed)		\$6,000
<b>TOTAL</b>		<b>\$320,000</b>

\*FEE EXCLUDES SUBCONSULTANTS

\*\*Phase II fee shall be appropriated by Town of Westport & reimbursed to Town under EPC

**REIMBURSABLE EXPENSES**

Charge	Fee
Not to Exceed	Included Above
<b>TOTAL</b>	

ACCEPTED: Town of Westport

By: \_\_\_\_\_ Date: \_\_\_\_\_

February 4, 2015  
Revised February 11, 2015  
Revised February 27, 2015  
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Revised: October 19, 2015



Re: Town of Westport  
Energy Performance Contract Owner's Representative Engineer  
AKF Proposal No. P Y141652

## ATTACHMENT B 2014 HOURLY RATE SCHEDULE

Partner	\$225
Project Specialist	\$200
Senior Project Manager	\$195
Project Manager	\$165
Engineer	\$160
Project Engineer/Field Engineer	\$165
Senior Engineer/Field Engineer	\$190
Designer/Technician	\$125
Project Designer/Technician	\$135
Senior Designer/Technician	\$145
Senior CADD Technician	\$135
CADD Technician	\$105
Junior Engineer	\$105
Project Coordinator/Administrator	\$95

*Hourly rates are subject to change as of January 1st each year.*

February 4, 2015  
Revised February 11, 2015  
Revised February 27, 2015  
Revised: March 9, 2015  
Revised: October 19, 2015



Re: Town of Westport  
Energy Performance Contract Owner's Representative Engineer  
AKF Proposal No. P Y141652

## ATTACHMENT C General Terms and Conditions

1. Standard of Care:

AKF shall perform its services by qualified personnel in a manner consistent with the degree of care and skill ordinarily exercised by members of the same profession, in the same locality, practicing under similar circumstances (the "Standard of Care"). AKF's services are rendered without any other warranty, expressed or implied.

2. Site Safety:

AKF shall not have control or charge of, shall not supervise, and shall not be responsible for construction means, methods, techniques, sequences, or procedures, for safety precautions and programs in connection with the Project, for failure of any contractor or subcontractor to carry out its respective work in accordance with the contract documents, or for the acts or omissions of Client, its affiliates, and their respective principals, employees, agents, contractors and subcontractors or any other persons or entities performing portions of the work for the Project. AKF's observations of the work, if any, shall not at any time constitute direct control or supervision of activities of Client and/or any third party.

3. Reliance on Information.

Client shall provide AKF with such information as is available to Client and Client's consultants and contractors, and AKF shall be entitled to rely on the accuracy and completeness thereof. Client recognizes that it is impossible for AKF to assure the accuracy, completeness, and sufficiency of such information, either because it is impossible to verify or because of errors or omissions which may have occurred in assembling the information Client is providing to AKF. Accordingly, Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless AKF and AKF's subcontractors from any claim, liability or cost (including reasonable attorneys' fees and costs of defense) for injury or loss arising or allegedly arising from errors, omissions or inaccuracies in documents or other information provided by Client to AKF.

4. Use of Drawings, Specifications and Reports:

All documents, including drawings, specifications and reports, prepared by AKF and its affiliates under this Agreement are instruments of professional service ("Instruments of Service") over which AKF retains all common law and statutory ownership rights. The Instruments of Services are not intended or represented to be suitable for use by anyone other than Client, on extensions of this Project, or on any other project. Any re-use or modification without written verification and consent of AKF shall be at Client's sole risk and without liability to AKF, its affiliates, and their principals and employees. Client shall indemnify and hold harmless AKF, its affiliates, and their principals, employees, and consultants from and against all claims arising out of such unauthorized use.

5. LEED Engineering:

If AKF's scope of services requires designing to LEED Green Building Rating System or similar environmental guidelines ("LEED"), AKF shall comply with the Standard of Care when interpreting LEED. Notwithstanding the foregoing, AKF does not warrant or present that the Project will actually achieve LEED certification or realize any particular energy savings. Client acknowledges and understands that the LEED is subject to interpretation, and achieving levels of compliance involves factors beyond the control of the AKF, including but not limited to, Client's use, operation, and maintenance of the completed Project. AKF shall not be responsible for any environmental or energy issues arising out of Client's use and operation of the completed Project.

6. Hidden Conditions at the Project Site:

AKF shall not be responsible for any losses incurred as a result of hidden, unforeseen, concealed, or latent field conditions that may be uncovered subsequent to the effective date of this Agreement. If AKF actually discovers such conditions, Client will be notified immediately of same and any and all costs attendant thereto shall be treated as an additional service.



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Revised: October 19, 2015



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7. Force Majeure:

If, in AKF's reasonable opinion, an event of Force Majeure directly or indirectly affects AKF's ability to fulfill its obligations under this Agreement, AKF shall not be deemed in breach of this Agreement but instead the parties shall negotiate in good faith an equitable adjustment in price and/or scheduling, which may include suspension or termination of the remaining portions of the Project. For the purposes of this Agreement, "Force Majeure" shall mean any act, event or condition that is beyond AKF's reasonable control, including but not limited to an act of God, landslide, earthquake, fire, explosion, flood, sabotage, or similar occurrence, acts of a public enemy, acts of Client, its affiliates, their principals, employees, agents, consultants, contractors and subcontractors, changes of applicable law, extortion, acts of terrorism, war, unavailability of materials, supplies, labor, equipment, and systems, and vandalism.

8. Disputes:

Client and AKF agree to negotiate all disputes between them in good faith for a period of thirty (30) days from the date of notice regarding same prior to invoking the procedures set forth herein or exercising their rights under law. If the parties fail to resolve a dispute through negotiation in the period set forth above, then Client and AKF agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in question between them arising out of or relating to this Agreement or the breach thereof ("Disputes") to non-binding mediation. Client and AKF agree to participate in the mediation process in good faith. The process shall be conducted on a confidential basis, and shall be completed within 120 days from the date of the first mediation session. If such mediation is unsuccessful in resolving a Dispute, then the Dispute may be resolved by a court of competent jurisdiction located in Fairfield County, Connecticut. Each party hereto specifically waives any and all of its rights to a jury trial as may be provided under applicable law.

9. Governing Law:

This Agreement shall in all respects be subject to and construed in accordance with the law of the State of Connecticut without regard to conflicts of law.

10. Hazardous and Toxic Materials:

Client shall disclose to AKF in writing any and all hazardous or toxic materials or pollutants, including, but not limited to asbestos, asbestos-related materials, petroleum, hazardous waste, and PCBs (collectively, "Hazardous Materials") of which Client is or becomes aware. AKF and its principals, affiliates, employees and consultants shall not be responsible at any time for the discovery, presence, handling, removal, or disposal of Hazardous Materials in any form at the Project site or exposure to persons or property of Hazardous Materials in any form at the Project site. Client shall indemnify and hold harmless AKF, its affiliates, and their principals, employees, agents and consultants from any claims, damages, losses, demands, lawsuits, causes of action, injuries, including reasonable attorneys' fees, incurred by indemnified party(ies) which arise out of or in any way related to the existence of Hazardous Material at the Project site.

11. Indemnification:

Notwithstanding anything to the contrary contained herein, AKF agrees, to the fullest extent permitted by law, to indemnify and hold harmless Client, its officers, directors, and employees from and against third party claims and expenses (including reasonable attorneys' fees where recoverable by law) (collectively, "Damages") to the extent a finding of fact determines that such Damages were caused by the negligent acts, errors, or omissions of AKF or anyone for whom AKF is legally responsible. In the event that both AKF and Client are determined by a finding of fact to be negligent and the negligence of both is a proximate cause of such claim for damage, then in such event, Client and AKF shall each be responsible for the portion of liability equal to its comparative share of the total negligence.

February 4, 2015  
Revised February 11, 2015  
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Revised: October 19, 2015



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12. Exclusion of Damages:

Notwithstanding any provision to the contrary contained in this Agreement, to the fullest extent permitted by law, in no event shall either party or their affiliates, principals, officers, and employees, be liable directly or indirectly to the other party for any special, punitive, indirect and/or consequential damages, including damages attributable to loss of use, loss of income, or loss of profit, even if such party has been advised of the possibility of same.

13. Interpretation:

Whenever used, the singular numbers shall include the plural, and the plural the singular, and the use of any gender shall be applicable to all genders. In all instances where a number of days is stated, such days shall be considered "calendar days" unless otherwise expressly set forth to the contrary.

14. Successors & Assigns:

Client and AKF, respectively, bind themselves, their partners, successors, assigns and legal representatives to the other party to this Agreement and to the partners, successors, assigns and legal representatives of such other party with respect to all covenants of this Agreement. Neither Client nor AKF shall assign, encumber, pledge, sublet or transfer any interest in this Agreement without the written consent of the other, which shall not be unreasonably withheld.

15. Relationship between the Parties & Non-Solicitation:

Nothing contained herein or any document executed in connection herewith, shall be construed to have created an employer-employee relationship, partnership, or joint venture between Client and AKF. AKF shall at all times be deemed an independent contractor. Client also agrees that during the term of this Agreement and for one year thereafter, Client shall not solicit for employment or to perform services as an independent contractor any AKF employee who has provided services to Client under this Agreement, without AKF's prior written consent, which consent may be withheld in AKF sole discretion provided that nothing herein shall be interpreted as prohibiting the client from retaining any professional employee of AKF who voluntarily or involuntarily separated from services with AKF without being solicited by the Client.

16. Enforceability:

In the event that any term of provision or part thereof of this Agreement is adjudged null and void, such term, provision or part thereof shall be deemed severed from this Agreement and the remaining term(s) and provision(s) shall remain unaffected thereby and in full force and effect.

17. Extent of Agreement:

This Agreement, including all documents incorporated herein by reference, if any, represents the entire understanding between the parties concerning the Project to which it refers and supersedes all prior negotiations concerning same. All understandings heretofore had between us are merged in this Agreement, which alone fully and completely expresses their agreement. This Agreement may be amended only in writing, if agreed to by both parties.

18. Insurance:

AKF has delivered to the Client certificates of liability insurance indicating that AKF maintains the insurance coverages listed in Exhibit A (Insurance Requirements) to Town of Westport RFQ 15-773T. AKF shall maintain each of the insurance policies throughout the term of this Agreement. If AKF's professional liability insurance policy is underwritten on a claims made basis, then AKF will cause that policy to continue in force without lapse of coverage for at least two years after the completion of AKF's services under this Agreement.

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Revised: October 19, 2015



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## ATTACHMENT D

### Scope of Work

1. Phase I Services: As part of the Phase 1 services, AKF will offer guidance and recommendations with respect to participation in the State's Standardized Energy Savings Contracting Program (ESPCP), otherwise known as "Lead By Example".

A. Building Reviews & Data Processing:

- 1) Attend kick-off meeting with Town of Westport and Board of Education facilities personnel to discuss and gain a good understanding of the project goals, scope and criteria.
- 2) Gather information to be provided to ESCO's, including utility data, architectural and mechanical drawings, for all buildings.
- 3) Schedule and perform comprehensive field surveys of all municipal and school buildings. Develop an issues log, low cost/no cost options for energy improvement and ECM list to be provided to ESCO's per building.
- 4) Review the Town's capital improvement list for "wish list" of projects to be included in EPC project.
- 5) Conduct high level energy use intensity (EUI) analysis for all buildings.
- 6) Consult with Town officials to determine which buildings belong in the program and rank buildings in order of desirability (i. e. building energy efficiency priority list).
- 7) Discuss optimal phasing of Capital Projects with Town and outline an optimal staging plan for EPC project.

B. Develop Scope for Town Meetings

- 1) Attend meetings with Town officials to discuss the following topics:
  - a. Energy performance contracting advantages/disadvantages and process.
  - b. Financial incentives and opportunities.
  - c. Alternate project procurement/financing options
  - d. Appropriate goals and commitments for the Project.
  - e. Building energy efficiency priority list and optimal staging.
  - f. List previously identified capital cost energy conservation by Westport
  - g. Identify additional recommended capital cost energy conservation related projects
  - h. List associated infrastructure equipment associated with the ESP project
  - i. Develop Technical Facility Profiles for each building including
    - (1) Compilation and organization of existing facilities information.
    - (2) Building drawings,
    - (3) Equipment schedules & model #'s
    - (4) Summaries of operations and maintenance issues.

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- j. List mandatory capital improvements to be included in the energy performance contracting work
- k. Discuss next steps.
- l. Participate in presentations to Town BOF, BOS, BOE and RTM board meetings.
- m. The Base Fee indicated in Appendix A includes attendance at twenty meetings, some of which may be in the evening or all day. Additional meetings will be billed at the rate of \$600 per meeting.

C. Development of RFP

- 1) Assist the Town in the development of the RFP by drafting the technical portions of State of Connecticut EnergizeCT template.
- 2) Develop list of recommended State of Connecticut ESCO providers for solicitation of proposals.
- 3) Review the RFP with Westport key staff prior to publication
- 4) RFP is issued to the ESCO's.

D. ESP Selection Process

- 1) Formulate scoping documentation & assist in development of RFP for ESCO's
- 2) Schedule pre-bid meeting(s) for the prospective ESCO's
- 3) Attend Schedule pre-bid meeting(s) for the prospective ESCO's
- 4) Coordinate tours of program inclusive buildings for the prospective ESCO's
- 5) Respond to technical questions posed by prospective ESCO's during the bid period
- 6) Technically evaluate RFP responses from potential ESCO's
- 7) Recommend ESCO interview questions
- 8) Attend prospective ESCO interviews
- 9) Draft a recommendation letter for ESCO selection

2. **Phase II: ESCO Energy Performance Contracting Phase. If the Town elects to enter into an EPC with the selected ESCO, AKF shall provide the following Phase II scope of work services:**

A. **Attend regular meetings with the selected ESCO and Town officials to discuss the project.**

- 1) **10/1/15-12/1/15: Weekly ESCO Coordination Meetings**
- 2) **06/1/16-12/1/17: Bi-Weekly Construction Meetings**

B. **Respond to questions from the Town EPC Committee, and requests for information posed by the ESCO during the Investment Grade Audit and ESCO design phase.**

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- C. Review the Investment Grade Energy Audit produced by the ESCO, including baseline calculations, energy model review, price reasonableness review, review of energy and operating cost saving measures and commissioning and training provisions proposed by the ESP. Make appropriate recommendations.
- D. Review the IGA report provided by the ESCO, focused on predicted energy and energy cost savings for each Energy Conservation Measure (ECM).
- E. Review the MEP/Lighting design documents prepared by the ESCO for compliance with the contract. AKF will comment on the general constructability and ability of the proposed design to meet the intent of the ECMs chosen.
- F. Assist the Town in the negotiation of the technical and legal contents of the contract Agreement with the ESCO, including drafting the scope of work document and reviewing the ESCO's measurement and verification proposal, and legal content.
- G. Oversee Conduct the monitoring and verification of the energy performance contracting work ("M&V"), including quality control.
- H. Construction Administration
  - 3) Review of the ESCO provided Commissioning plan for the chosen ECMs and make appropriate recommendations. Review commissioning reports, and review areas of interest in the field.
  - 4) Field survey the construction progress and confirm the mechanical, electrical, and plumbing installation of systems are in accordance with the contract documents, code requirements and standards of acceptance in the construction industry.
  - 5) Review contractors requisitions for payment as submitted by the Client and confirm percentage of completion of items filed for payment. ESCO to coordinate punch list with requisitions.
  - 6) Prepare written punchlists for work to be completed by the contractor prior to closing up the ceilings/walls and upon substantial completion. Once the Contractors have indicated, in writing, that all punchlist items have been addressed, a final walkthrough will be conducted.
  - 7) Based on a 14 month construction schedule, we have allotted under the base fee 240 hours for site visits and/or meetings during the construction phase. Additional site visits requested by the Town of Westport can be provided as an additional service.

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8) Respond to questions and requests for information posed by the ESCO during the construction administration.

I. Measurement and Verification Review ( 9/1/16 -9/1/19)

1. Year 1 Post-Implementation:

- a. Review the data collected as part of the M&V plan quarterly (once every 3 months) to verify the accuracy of the reporting and to review the effectiveness of the ECMs implemented.
- b. Provide a quarterly report at the completion of each quarter. The report will summarize the ESCO's measured energy data, deviation from expected savings, and associated comments. AKF will review ESCO energy calculations and key parameter values utilized for energy calculations. AKF will identify areas to be further clarified by the ESCO, if necessary. Fee is based on (20) major HVAC ECMs for quarterly analysis across the (12) buildings.
- c. Conduct a walk-through of each facility to inspect the installed measures (11) months after ECM implementation, and document any deviation from the ESCO's field inspection reports.
- d. Provide an annual report at the completion to summarize the measured energy data, the deviation from expected saving, any recommendations for modification of the M&V plan or measure implementation, and any significant operational changes that would impact the measure implementation.

2. Year 2 Post-Implementation:

- a. Review the data collected as part of the M&V plan bi-annually (once every 6 months) to verify the accuracy of the reporting and to review the effectiveness of the ECMs implemented. Provide a quarterly report.
- b. Provide an annual report, and identify whether or not additional third-party review is required further.

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Revised: October 19, 2015



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AKF Proposal No. P Y141652

**Additional Attachments:**

The following shall be attached to this Agreement as exhibits and incorporated into this Agreement by reference:

- + Town of Westport RFQ 15-773T
- + AKF's Proposal
- + AKF's Fee Proposal Form
- + AKF's Insurance Certificates



**WESTPORT CONNECTICUT**

**BOARD OF FINANCE**

**DRAFT MINUTES OF PUBLIC HEARING**  
**OCTOBER 7<sup>th</sup> 2015**

The Board of Finance held its Public Hearing on **Wednesday, October 7, 2015**, at 8:00 p.m. in the Auditorium of Town Hall for the purposes below:

ATTENDEES; Tooker, Stern Collins Lasersohn, Caney and Rea. Pincavage absent.

1. Financial Report from the Finance Director. (Discussion only, no action taken).
2. Status Update from the Internal Auditor. (Discussion only, no action taken).
3. In accordance with C.G.S. Section 12-129n(b) and upon the request of the First Selectman, amendments to Article II, Chapter 54 of the Town Code - Tax Relief for Senior Citizens or Permanently and Totally Disabled Persons were presented to the Board for its recommendation. This was the second meeting of the Board to discuss the amendments to the tax relief ordinance. At its September 2, 2015 meeting, the Board suggested two changes: (i) to eliminate a limitation on medical expenses in calculating qualifying income and (ii) to provide that an increase in income does not trigger the requirement for repayment of past deferral benefits. The suggested changes were incorporated. During this meeting, the Board discussed additional amendments and the following action was taken:
  - (i) A motion was made by Lee Caney and seconded by Tom Lasersohn to amend Section 54-64(2) of the ordinance by adding the phrase " controls or has a majority of the beneficial interest in" after the word "taxpayer" in the fifth line of Section 54-64(2). The motion passed unanimously.
  - (ii) A motion was made by Tom Lasersohn and seconded by Brian Stern, to delete Section 54-70 of the ordinance in its entirety and to renumber the succeeding Sections accordingly. The vote was 3 in favor, 3 opposed. The motion failed.
  - (iii) A motion was made by Tom Lasersohn to amend Section 54-70 by adding a limitation on the impact of a waiver of the income eligibility requirement. Specifically, that such waiver may not result in abatements in excess of \$10,000 or deferrals in excess of \$30,000 in any year. There was no second to this motion.
  - (iv) A motion was made by Tom Lasersohn to amend Section 54-63 by deleting food stamps from the list of income excluded from the definition of "Total Income". There was no second.
  - (v) A motion was made by Brian Stern and seconded by Mike Rea to recommend the changes to the Tax Relief for Senior Citizens or Permanently and Totally Disabled Persons ordinance, as further amended by the Board. The motion passed by a vote of 5 in favor and 1 opposed.

A copy of the amended ordinance, as further amended by the Board of Finance, is attached.



4. Upon the request of the Director of Public Works, to approve an appropriation of \$18,000 from the Sewer Reserve Fund for the design of the replacement of the existing 40+/- year old Compo Road South force main serving Pump Station #11. Motion proposed by Collins and seconded by Stern. Approved unanimously.
5. Upon the request of the Director of Public Works, to approve an appropriation of \$200,000 from the Sewer Reserve Fund for the design of the replacement of the existing 40+/- year old force main serving Pump Station #2. Motion was proposed by Rea and seconded by Stern. Approved unanimously.
6. Upon the request of the Finance Director, to approve the following request(s) for transfers and carryover amounts of \$50,000 or less:
 

<u>Department</u>	<u>Account Name</u>	<u>Amount</u>	<u>Purpose</u>
a. Board of Education	School Security-Communication	\$35,552	Carry Forward
b. Assessor	Assessor-Fees & Services	\$5,809	Revaluation

 Motion was proposed by Collins and seconded by Stern. Approved unanimously
7. Upon the request of the Finance Director, to approve the following request(s) for transfers and carryover amounts of \$50,000 or more:
 

<u>Department</u>	<u>Account Name</u>	<u>Amount</u>	<u>Purpose</u>
a. Board of Education	School Security-Window Film	\$58,605	Carry Forward

 Motion was proposed by Collins and seconded by Stern. Approved unanimously.
8. Upon the request of the Finance Director, to close the Fiscal Year 2014-15 by processing the list of transfers (attached) and incorporating these in the appropriation subsidiary ledger. Motion was proposed by Collins and seconded by Stern. Approved unanimously.
9. Informational briefing and update from the EPC Committee and Consultants AKF (John Rice) on the Energy Performance Contracting project for the Town and Board of Education. Discussion was held, with no actions were taken.

**APPROVAL OF MINUTES**

10. To approve the Board of Finance Minutes of the September 2, 2015 regular meeting. The draft minutes were amended by the Vice Chairman (as attached). The motion to approve the amended minutes was proposed by Lasersohn and seconded by Collins. Approved unanimously.

**Note: Additions are underlined and deletions are indicated by a strike through**

**DIVISION 2. TAX RELIEF FOR SENIOR CITIZENS OR PERMANENTLY AND TOTALLY DISABLED PERSONS**

**(1) Sec. 54-62. - Statutory authority.**

This division is adopted pursuant to the authority granted to the Town under C.G.S. § 12-129n.

**(1) Sec. 54-63. - Definitions.**

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Tax year means the fiscal year beginning July 1 and ending June 30 for which property taxes are paid and which are based upon the grand list valuation of the preceding October 1.

Total Qualifying income means the adjusted gross income, as defined in the Internal Revenue Code of 1986, as may be amended, plus tax-exempt interest income, plus any other income as may be reportable for federal income tax purposes, as well as nontaxable income, including the nontaxable component of social security benefits and excluding capital losses and any current year business operating losses, losses from rental activities, current year deductions for depreciation of assets, and any net operating loss (NOL) carryover reportable for federal income tax purposes.

Total Qualifying Income means ~~may be~~ Total Income reduced by an amount equal to the medical and dental expense deduction allowed or allowable under Section 213(a) of the Internal Revenue Code of 1986, as may be amended

Although the following list is not intended to be all-inclusive, examples of items to be included in determining ~~qualifying~~ Total Income are as follows:

- (1) Wages, bonuses, commissions, gratuities and fees, self-employment net income;
- (2) Gross Social Security, federal supplemental security income, payment for jury duty (excluding travel allowance);
- (3) Dividends, interest, and annuities;
- (4) Taxable portion of IRA distributions;
- (5) Black lung payments;

- (6) Experience works payments (formerly Green Thumb payments);
- (7) Interest or proceeds resulting from gifts received;
- (8) Lottery winnings;
- (9) Net income from the sale or rent of real or personal property (excluding depreciation);
- (10) Taxable pensions, including veterans' and railroad retirement pensions;
- (11) Severance pay; unemployment compensation;
- (12) Worker's compensation;
- (13) Alimony; and
- (14) Capital gains.

Qualifying Total Income shall exclude income from the following sources:

- (1) Social Security payments specifically for a dependent person or minor child;
- (2) Casualty loss reimbursements by insurance companies;
- (3) Gifts, bequests or inheritances, except for any interest or other income produced by the gift, bequest or inheritance;
- (4) Grants for disaster relief;
- (5) Income derived through volunteer service under the Domestic Volunteer Service Act of 1973, as amended, including stipends earned under the Foster Grandparents' Program, Retired Senior Volunteer Program, Senior Companion Program, and Community Training under Department of Mental Retardation;
- (6) Life insurance proceeds;
- (7) Food stamps, fuel assistance, child support payments and temporary family assistance program payments.
- (8) For a married taxpayer whose spouse is a resident of a health care or nursing home facility and who is receiving payments related to such spouse under Title XIX

Medicaid, Total qualifying income shall not include the spouse's Social Security income, provided that the following has been submitted to the Assessor on the facility's letterhead and signed by the administrator or other facility official:

- a. Proof that the spouse is in a health care or nursing home facility;
- b. The period during the benefit year that the spouse was in the facility; and
- c. The period during the benefit year that the spouse was on Title XIX Medicaid.

(9) Veterans' disability benefits.

*Residence* means the property which is the principal residence of the taxpayer and all improvements thereon.

Statutory Delinquency Rate shall mean the rate of interest on delinquent property taxes as set forth in C.G.S. § 12 – 145, as amended

~~Tax year means the fiscal year beginning July 1 and ending June 30 for which property taxes are paid and which are based upon the grand list valuation of the preceding October 1.~~

(2) **Sec. 54-64. - Criteria for qualification.**

To qualify for the tax relief provided in this division, on the date of application, a taxpayer:

- (1) Shall be:
  - a. Sixty-five years of age or older or whose spouse, who is domiciled with him or her, shall be 65 years of age or older;
  - b. Sixty years of age or older and the surviving spouse of a taxpayer previously qualified under this section at the time of his or her death; or
  - c. Under age 65 years of age and eligible in accordance with applicable federal regulations to receive permanent total disability benefits under Social Security, or shall not have been engaged in employment covered by Social Security and accordingly shall not have qualified for benefits thereunder, but have 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; and

- (2) Shall own real property (or be liable for the payment of taxes thereon under C.G.S. § 12-48); ~~and shall occupy such property as his or her residence for not less than 183 days in the calendar year immediately preceding the date of application; and such property shall be the only real property owned, in whole or in part, by the taxpayer or by any entity which the taxpayer controls or in which the taxpayer may have a majority of the beneficial interest. Notwithstanding the foregoing, provided~~ however, if the taxpayer has been confined to a nursing home or healthcare facility for more than 183 days in the immediately preceding calendar year, said taxpayer will not be disqualified for relief hereunder unless the taxpayer's confinement has or is expected to exceed 365 days.

The following must be submitted to the Assessor on the facility's letterhead and signed by the administrator or other facility official:

- a. Proof that the taxpayer is in a health care or nursing home facility;
  - b. The period during the immediately preceding the date of application that the taxpayer was in the facility; and
  - c. The period of time during which the taxpayer is expected to remain in the facility.
- (3) Shall have been, or whose spouse shall have been, liable for residential real property taxes to the Town for a period of one year immediately preceding the receipt of tax benefits under this division; and
- (4) Shall have individually, if unmarried, or jointly, if married, Total eQualifying iIncome in an amount not to exceed the limits described in Section 54-69. Such Total eQualifying iIncome limits shall be applied annually to the calendar year immediately preceding the date of application.
- (5) Shall have first applied for all state funded tax relief benefits applicable to the property for which the taxpayer is eligible or shall certify at the time of filing an application for tax relief hereunder on a form provided by the Assessor that he or she is ineligible for such tax relief.
- (6) Shall not rent all or a portion of his/her residence to a tenant for any period of time during which tax benefits are received hereunder unless the taxpayer is also occupying the residence.
- (7) No tax abatement shall be given to any taxpayer who has delinquent taxes as of June 30<sup>th</sup> of the current tax year (i.e., real property, personal property or motor vehicle taxes),

capital assessments, fees, fines or user charges owed to the Town. For the purposes of this subsection, taxes previously abated or deferred shall not be considered delinquent. This section is not intended to disqualify taxpayers seeking a tax deferral only.

**(3) Sec. 54-65. - Applicant as trust.**

Notwithstanding the provisions of Section 54-64, if title to the property is owned by a trust, the taxpayer may still be eligible for tax relief hereunder if the taxpayer is the primary beneficiary of the trust and the taxpayer otherwise qualifies for tax relief hereunder. A copy of the trust agreement shall accompany the application and shall be reviewed by the Town Attorney prior to any tax relief being granted.

**(4) Sec. 54-66. - Benefit limitations.**

The benefits under this division shall be limited to the residence of the taxpayer.

**(5) Sec. 54-67. - Application—Procedure; contents.**

Applications for benefits under this division:

- (1) Shall be made annually on forms provided by the Assessor of the Town and shall be accompanied by (a) a copy of the applicant's entire federal and state tax return; (b) documentation of all other income for the calendar year immediately preceding the date of application; (c) a properly executed IRS Form 4506 and IRS Form 4506T allowing the Town to verify the federal tax information; (d) Form SSA-1099 which shall indicate the taxpayer's residence address; (e) written confirmation from the current mortgagee, if any, acknowledging that the mortgagee has knowledge of and is in agreement with the conditions set forth in Section 54-71; and (e) (f) such other verification of income as may be required by the Assessor.
- (2) Shall be submitted in person by the taxpayer unless the taxpayer is temporarily residing in a nursing home or healthcare facility. Proof that such taxpayer is in a facility must be submitted to the Assessor on the facility's letterhead and signed by the administrator or other facility official.

**(6) Sec. 54-68. - Application—Deadlines.**

- (a) *Tax abatement.* In order to claim tax abatement benefits pursuant to Section 54-69(1), an application shall be filed annually with the Assessor not later than the May 15 immediately preceding the applicable tax year and biennially thereafter. ~~immediately preceding the applicable tax year, commencing July 1 of that same calendar year~~

For those taxpayers who have sought and received by May 15 an extension of time to file a federal tax return, the application must nevertheless be filed by May 15 and a copy of the entire federal tax return must be received by the Assessor's office by June 15 or the application will be denied.

- (b) *Tax deferral.* In order to claim tax deferral benefits pursuant to Section 54-69(2) applications shall be filed ~~annually~~ with the Assessor not later than the ~~December~~ July 31 that falls within the applicable tax year and biennially thereafter.

**Sec. 54-69. - Tax relief programs.**

An applicant may apply ~~annually~~ for one or more of the following tax relief programs:

- (1) *Tax abatement.* For applicants who elect to apply for the tax abatement benefits under this division, the benefit shall be allowed on a graduated basis, as follows:

<i>Total Qualifying Income</i>	<i>Benefit Rate</i>
Less than \$25,000.00	<del>\$3,500.00</del> <u>\$4,100</u> shall be abated
\$25,000.00, but less than \$35,000.00	<del>\$3,000.00</del> <u>\$3,500</u> shall be abated
\$35,000.00, but less than \$45,000.00	<del>\$2,000.00</del> <u>\$2,400</u> shall be abated
\$45,000.00, but less than <del>\$65,000.00</del>	<del>\$1,000.00</del> <u>\$1,200</u> shall be abated

For fiscal the tax years commencing July 1, 2016 and for each tax year thereafter, the amount of tax abatement benefits shall be adjusted by the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W) for the New York, Northern New Jersey and Long Island (NY-NJ-CT-PA) Region (1982-1984 = 100) rounded to the nearest dollar.

- (2) *Tax deferral.* Applicants who elect to apply for tax deferral benefits under this division may defer taxes as follows:

<i>Total Qualifying Income</i>	<i>Benefit Rate</i>
Less than \$75,000.00	Tax deferral. The applicant may defer up to 100 percent of the tax assessed, less any state and local tax relief, for the applicable tax year
\$75,000.00 but less than \$100,000.00	<p>Tax increase deferral. <del>The applicant may defer up to 100 percent of any increase in real property taxes from the immediately preceding tax year. For purposes of this deferral, the applicant's residence in the immediately preceding year must be the same as the applicant's residence in the applicable tax year.</del></p> <p><u>(i) The applicant shall pay the gross tax assessed on applicable real property calculated for the first tax year the taxpayer's application is approved ("base amount") and, except as provided in paragraph (ii), shall be entitled to continue to pay no more than such amount for each subsequent tax year. Applicant may then defer up to 100 percent of any increase in taxes over the base amount for each subsequent tax year in which the applicant continues to qualify.</u></p> <p><u>(ii) In the event that the applicant shall make improvements to real property resulting in an increase in its assessment, an amount calculated by multiplying the increase in the taxpayer's assessment attributable to the improvement by the mill rate in effect in the tax year such reassessment takes place shall be added to the base amount. The revised base amount will be the base amount for subsequent tax years.</u></p>

**Sec. 54-70. - Hardship exception.**

In cases of extreme hardship, the Board of Selectmen may, upon written application waive the Total Qualifying Income requirement for either of the two tax relief programs. The term "extreme hardship" includes, but is not limited to, unreimbursed medical or dental expenses and unreimbursed property casualty.

**Sec. 54-71. - Responsibility of tax deferral benefit recipient.**

Any qualified recipient of a tax deferral benefit shall be subject to the following:



(1) Deferral Agreement. The recipient shall enter into a written agreement with the Town providing for reimbursement. The principal amount of such tax deferral benefit plus interest shall be recorded on the land records of the Town and shall constitute a lien on the property payable as provided in sections (2) and (3) hereunder, ~~payable upon the earlier of death or conveyance.~~

(2) Repayment of tax deferral benefits. All deferral benefits plus interest shall be reimbursed to the Town as provided in Subsections (i),(ii) and (iii) hereunder, upon the ~~earlier of the death of the recipient,~~ or the conveyance of the real property, ~~subject to such deferral benefits,~~ unless the property is conveyed to the recipient's spouse who meets the eligibility requirements of Section 54-64, or upon the property no longer being the recipient's principal residence.

(i) Death of taxpayer. (a) In the case of the a conveyance to a surviving spouse who does not meet the eligibility requirements of Section 54-64, all deferral benefits plus interest shall be reimbursed to the Town within five years of ~~such conveyance~~ the date of death unless, within such five-year period, the surviving spouse meets the eligibility requirements of Section 54-64. Interest shall continue to be at the rate set forth in Subsection (3) of this section and shall continue to accrue from the date of death until the earlier of the expiration of such five (5) year period or the date of payment. At the expiration of the five (5) year period, all deferral benefits, plus interest shall become delinquent and the statutory delinquency rate shall apply.

(b) In the case of the death of the taxpayer and the conveyance to a person other than a surviving spouse, all deferral benefits plus interest shall be reimbursed to the Town within twelve (12) months of the date of death. Interest shall continue to be at the rate set forth in Subsection (3) of this section and shall continue to accrue from the date of death until the earlier of the expiration of such twelve (12) month period or the date of payment. At the expiration of the twelve (12) month period, all deferral benefits, plus interest shall become delinquent and the statutory delinquency rate shall apply.

(ii) Conveyance of Property. In the case of a conveyance to a person other than a qualified spouse, all deferral benefits plus interest shall become immediately due and payable and if not paid within thirty (30) days of the conveyance shall become a delinquent tax and the statutory delinquency rate shall apply from the date of conveyance to the date of payment.

(iii) Property No Longer Primary Residence. In the case of a taxpayer no longer meeting the eligibility requirement of Section 54-64(2), all deferral benefits plus interest shall be reimbursed to the Town within twelve (12) months of the date of notice from the

Assessor. Interest shall continue to be at the rate set forth in Subsection (3) of this Section and shall continue to accrue from the date of such notice until the earlier of the expiration of such twelve (12) month period or the date of payment. At the expiration of the twelve (12) month period, all deferral benefits plus interest shall become delinquent and the statutory delinquency rate shall apply.

~~(iv) The grantee or, in the event of death, the personal representative of the person for whom tax deferral was approved, shall be required, within a period not exceeding 45 days immediately following the date of death or conveyance, to notify the Assessor thereof.~~

~~(3) All deferral benefits shall be subject to an interest charge at the annual percentage rate of 50 basis points less than the average Bond Buyer Eleven Index for January of each year rounded to the nearest whole percent. Such interest charge shall be included in the written agreement to be entered into by the Town and the recipient. Such interest shall be simple interest, not compounded. and, except as provided in Subsection (2) of this section, shall accrue from the date of deferral until the earlier of the date of conveyance or death.~~

~~(4) Total deferments, including accrued interest, for all years shall not exceed the assessed value of the real property.~~

~~(5) The recipient shall provide written confirmation from the current mortgagee if any, of the property stating that the mortgagee has knowledge of and is in agreement with the conditions set forth in this Section 54-71.~~

**Sec. 54-72. - Proration of tax benefits.**

The property tax benefits provided for in this division may, in any case where title to real property is recorded in the name of the taxpayer or his or her spouse and any other person or persons, be prorated to reflect the fractional share of such taxpayer or spouse or, if such property is a multiple-family dwelling, such benefits may be prorated to reflect the fractional portion of such current property occupied by the taxpayer or his or her spouse.

**Sec. 54-73. - Coordination of benefits.**

The tax relief provided for by this division shall be in addition to, and not dependent upon, any other local or State tax relief benefits for which an applicant may be qualified. In no case, however, shall the sum of tax relief benefits exceed the applicant's annual property tax assessment on his or her residence.

**Sec. 54-74. - Implementation of provisions; confidentiality.**

The Tax Collector and the Assessor of the Town shall prescribe, with regard to their respective duties under this division, such forms and procedures as may be necessary to implement the provisions of this division. The Assessor, in addition, shall satisfy himself or herself as to the qualifying income of an applicant for benefits under this division by requesting and reviewing such evidence of qualifying income as he or she may deem pertinent. All applications, federal income tax returns filed therewith and any additional evidence of qualifying income which the Assessor may require shall be kept confidential and not open to public inspection.

**Sec. 54-75. - Appeals.**

Persons aggrieved by any act or determination of the Assessor or Tax Collector under this division may appeal to the Board of Assessment Appeals.

**Sec. 54-76. - Reduction of abatement due to death, conveyance, or death, or property no longer being the primary residence.**

If any person with respect to whom a claim for tax abatement, in accordance with this division, has been approved for any tax year shall die, or shall transfer, assign, grant or otherwise convey in such tax year the interest in real property to which such claim for tax abatement is related, other than to such person's spouse who meets the eligibility requirements of Section 54-64, or if any such person becomes ineligible because he or she no longer meets the eligibility requirement of Section 54-64(2), the amount of such tax abatement shall be prorated. The pro rata portion of the amount otherwise applicable to such tax year shall be determined by a fraction, the numerator of which shall be the number of full months in the tax year prior to the date of death, ~~or conveyance~~ or ineligibility and the denominator of which shall be 12. If such death ~~or conveyance~~ or ineligibility occurs in the month of July within the tax year, the allowable abatement shall be zero. ~~The grantee or, in the event of death, the personal representative of the person for whom tax abatement was approved shall be required, within a period not exceeding 45 days immediately following the date of death or conveyance, to notify the Assessor thereof, whereupon the Assessor shall notify the Tax Collector of such death or conveyance, and, upon receipt of such notice, the Tax Collector shall, if such notice is received after the tax due date, deliver a bill to the grantee or personal representative, stating the additional amount of tax due.~~

**Secs. 54-77—54-93. - Reserved.**



**WESTPORT CONNECTICUT  
BOARD OF FINANCE**

**DRAFT MINUTES OF MEETING SEPTEMBER 2015**

ATTENDEES: Caney, Lasersohn, Collins, Stern, Rea, Pincavage, and Tooker.

The Board of Finance went into executive session on **Wednesday, September 2, 2015** at **7:305p.m.** in room 309 of Town Hall for the following purposes: Motion proposed by Pincavage and seconded by Rea. Approved unanimously.

1. To discuss the matter, "Fine v. Town of Westport".
2. To discuss personnel issues related to salary increases.  
No action taken.

**DRAFT MINUTES OF PUBLIC HEARING**

The Board of Finance held its Public Hearing on **Wednesday, September 2, 2015** at **8:10 p.m.** in the Auditorium of Town Hall for the following purposes:

1. Financial Report from the Finance Director. (Discussion only with no action taken)
2. Status Update from the Internal Auditor. (Discussion only with no action taken)
3. To rescind the \$1,600,000 bond and note authorization resolution adopted by the Board on June 3, 2015. Motion proposed by Lasersohn and seconded by Pincavage. Approved unanimously.
4. To approve a request by the First Selectman for an \$800,000 bond and note authorization for the Capital and Non-Recurring Fund Account #31503310-500279 for the purchase of five (5) medium duty dump trucks with plows. Motion proposed by Rea and seconded by Pincavage. Approved unanimously.
5. To amend the June 3, 2015 resolution of the Board authorizing the issuance of refunding bonds in an amount not in excess of Ten Million Dollars (\$10,000,000) by substituting "calendar year 2015" for "calendar year 2016", the year within which the refunding bonds may be issued for the purpose of refunding all or any portion of the general obligations bonds issued by the Town in year 2009. Motion proposed by Collins and seconded by Caney. Approved unanimously.
6. Informational briefing and update from the EPC Committee and Consultants AKF (John Rice) on the Energy Performance Contracting project for the Town and Board of Education. No actions to be taken. (Confused discussion only with no action taken)
7. In accordance with Section C6-2 of the Town Charter and upon the request of the First Selectman, to recommend the sale of Town owned property located at 99 Myrtle Avenue at the list price or greater. Motion proposed by Collins and seconded by Caney. Approved unanimously.

8. In accordance with C.G.S. Section 12-129n(b) and upon the request of the First Selectman, to recommend amendments to Article II, Chapter 54 of the Town Code - Tax Relief for Senior Citizens or Permanently and Totally Disabled Persons. A motion to defer this item until a subsequent meeting was proposed by Lasersohn and seconded by Stern. Approved unanimously.

9. Upon the request of the Finance Director, to approve the following request(s) for transfers and carryover amounts of \$50,000 or less:

	<u>Department</u>	<u>Account Name</u>	<u>Amount</u>	<u>Purpose</u>
a.	Miscellaneous	Westport Arts Advisory Comm.	\$2,896	Art restoration
b.	Police	Marine Patrol	\$3,389	New boat training.
c.	Building Software		\$2,000	Computer Upgrade
d.	Registrars	Salaries	\$4,357	New Certification
e.	Registrars	Extra Help	\$3,680	New Certification
f.	DPW	Parking Lots	\$25,500	Delayed paving
g.	DPW	Building Maintenance	\$20,593	Replace A/C P&R
h.	DPW	Beautification Committee	\$8,328	Landscaping project
i.	Historic Dist.	Fees & Services	\$5,000	BID posting
j.	IT	Computers	\$24,000	BID for server
k.	Selectman	Green Energy Task Force	\$750	
l.	Selectman	Office Equipment	\$6,500	
m.	Finance	Extra Help	\$2,000	
n.	Finance	Office Equipment	\$5,000	

Motion proposed by Pincavage and seconded by Lasersohn. Approved 6-1 with Stern opposing.

10. Upon the request of the Finance Director, to approve the following request(s) for transfers and carryover amounts of \$50,000 or more:

	<u>Department</u>	<u>Account Name</u>	<u>Amount</u>	<u>Purpose</u>
a.	DPW	Overlay	\$982,277	Delayed paving
b.	DPW	Tree Contracting	\$60,000	Hazardous Trees

Motion proposed by Stern and seconded by Lasersohn. Approved unanimously.

11. Upon the request of the First Selectman, to approve a transfer of \$129,000 to the appropriate department salary accounts from Account#10109917-519000(Reserve for Salary Adjustments) for non-bargaining employees salary increases. Motion proposed by Collins and seconded by Pincavage. Approved 6-1 with Stern opposing.
12. Upon the request of the First Selectman, to approve an appropriation of \$17,404 to various department salary accounts due to the decertification of the Supervisors union. Motion proposed by Pincavage and seconded by Lasersohn. Approved 6-1 with Stern opposing.
13. Upon the request of the Human Resource Director, to approve an appropriation of \$20,000 for legal expenses of the Fire Department Local 1081 International Association of Firefighters as settlement of the arbitration of the Eric Fine matter, "Fine v. Town of Westport". Motion proposed by Collins and seconded by Lasersohn. Approved unanimously.
14. In accordance with C.G.S. Section 10-248a and upon the request of the Superintendent of Schools, to approve an appropriation of \$148,565.23 to the 2014-2015 Budget, BOE Rentals & Reimbursements Expenditure Account. Motion proposed by Stern and seconded by Caney. Approved unanimously.

15. Upon the request of the Director of Public Works, to approve an appropriation of \$355,000 from the Capital & Non-Recurring Fund to complete the concrete curb ramp upgrade and replace traffic control signals at Main Street at Myrtle Avenue and Main Street at Avery Place. Motion proposed by Collins and seconded by Lasersohn. Approved 5-2 with Rea and Stern opposing.

**APPROVAL OF MINUTES**

16. To approve the Board of Finance Minutes of the July 1, 2015 regular meeting.
17. To approve the Board of Finance Minutes of the August 19, 2015 special meeting.  
A motion to approve both minutes (item 16 and item 17) was proposed by Pincavage and seconded by Lasersohn. Approved unanimously.