



TOWN OF LEDYARD

741 Colonel Ledyard Highway
Ledyard, Connecticut 06339

Finance Committee Meeting Minutes

Chairman Gary St. Vil

Regular Meeting

Wednesday, January 21, 2026

5:00 PM

Town Hall Annex Building - Hybrid
Format

In -Person: Council Chambers, Town Hall Annex Building

Remote Participation: Information Noted Below:

Join Zoom Meeting from your Computer, Smart Phone or Tablet:

**<https://ledyardct.zoom.us/j/83926218887?pwd=JWh6v9kUaJjarOfR1BQRJd76sKiWne.1>
by Audio Only: Telephone: +1 646 558 8656; Meeting ID: 839 2621 8887; Passcode:
880844**

I CALL TO ORDER

the Meeting was called to order by Committee Chairman Councilor Buhle at 5:00 p.m. at the Council Chambers Town Hall Annex Building.

Councilor Buhle welcomed all to the Hybrid Meeting. She stated for the Town Council Finance Committee and members of the Public who were participating via video conference that the remote meeting information was available on the Agenda that was posted on the Town's Website - Granicus-Legistar Meeting Portal.

II. ROLL CALL

Present: Jessica Buhle
Carmen Garcia-Irizarry
Tim Ryan

In addition the following were present:

Gary St. Vil Town Council Chairman
Fred Allyn, II Mayor
Matthew Bonin Finance Director
Steve Masalir Public Works Director/Town Engineer
Jon Mani Ledyard Center Fire Chief
Steve Holyfield Administrator of Emergency Services
Scott Johnson, Jr. Parks, Recreation & Senior Citizens Director
Jennifer Reguin Board of Education Chairman
Dennis Main Avalonia Land Conservancy President
Eric Treaster Resident

Jeff Eilenberger Resident
Roxanne Maher Administrative Assistant

III. RESIDENTS & PROPERTY OWNERS COMMENTS

Mr. Eric Treaster, 10 Huntington Way, Ledyard, addressed Trash Pick-up at Mobile Home Parks in Ledyard. He noted in accordance with Connecticut General Statute 21-82 the Town was not obligated to pick-up the trash from Mobile Home Park businesses. He stated that he presented this concern to the Town Council in 2017 and that he thought that he would present it again to this Town Council.

POST MEETING NOTE: Ordinance #146 “*An Ordinance Amending A Town Of Ledyard Waste Management And Recycling Ordinance*” was adopted on October 11, 2017 to include an “*Appendix A*” which was adopted on November 8, 2017 to provide provisions to exclude Mobile Home Parks. During the 2019 Ordinance Renumbering and Clean-up Project Ordinance #146 became Ordinance #400-007; and the provisions to exclude Mobile Home Parks was removed from the Ordinance.

IV. PRESENTATIONS / INFORMATIONAL ITEMS

None.

V. APPROVAL OF MINUTES

MOTION to approve the Finance Committee Minutes of January 7, 2026

Moved by Councilor Ryan, second by Garcia-Irizarry

VOTE: 3- 0 Approved and so declared

RESULT: APPROVED AND SO DECLARED

MOVER: Tim Ryan

SECONDER: Carmen Garcia-Irizarry

Vi. Finance Director’s Report - Fiscal Year 2025-2026

Finance Director Matthew Bonin reported on the following: (1) Fiscal Year 2026/2027 Budget Preparation - Mr. Bonin stated that the Department Heads have submitted their proposed budgets into the Munis Financial System. He stated that he has been working to transfer the data to excel spreadsheets for the Mayor to begin his work; and (2) Annual Audit Fiscal Year Ending June 30, 2025 - Mr. Bonin stated Auditor Clifton/Larson/Allen has completed the Annual Report for Fiscal Year ending June 30, 2025 and it was formally submitted to the State Office of Fiscal Policy (OFP) on December 30, 2025. He stated the Audit Reports were emailed to the Town Council on January 6, 2026 for their review in preparation for the Auditors to present the Audit Report at the Finance Committee’s February 4, 2026 meeting.

RESULT: CONTINUE

VII. Financial Reports - Fiscal Year 2025-2026

Finance Director Matthew Bonin noted that he provided the six-month Budget versus Actual Revenue Report through December 31, 2025. He noted that the Tax Collection was at 65.1%; which was the same level at this time last year.

Mr. Bonin noted that he would be happy to answer the Finance Committee's questions. Councilor Buhle stated hearing no questions the Committee would move on to Old Busin

RESULT: CONTINUE

VIII. OLD BUSINESS

1. Discussion regarding potential uses for the funding received from the National Opioid Settlement Payments.

Mayor Allyn, III stated that no additional National Opioid Settlement Payments have been received since the last Finance Committee meeting. He stated that the Town would be receiving Settlement Payments to 2034.

RESULT: CONTINUE

2. Discussion scheduling Regular Quarterly Joint Finance Committee Meetings between the Town Council and Board of Education.

Councilor Buhle stated that the Town Council Finance Committee and the Board of Education Finance Committee would be holding a Special Joint Meeting on February 4,

2026. She stated that this meeting would be in-place of the Finance Committee's Regular Meeting that was scheduled for that evening. She stated that they would first receive the Auditor's Report for Fiscal Year ending June 30, 2024 and then they would discuss the upcoming Fiscal Year 2026/2027 Budget Preparation along with other items of mutual concern, time permitting.

Councilor Ryan questioned for scheduling purposes whether Councilor Buhle expected the meeting to run longer than normal. Councilor Buhle stated that she thought that the Special Joint Meeting would be about the same length as their regular Finance Committee meetings.

RESULT: CONTINUE

3. Continued discussion regarding upcoming potential Grant Opportunities.

Parks, Recreation & Senior Citizens Director Scott Johnson, Jr., provided an update regarding the Playscapes for the Town Green, Aljen Heights, Blonders Park, and East

Drive that were funded by the 2025 STEAP Grant funding the town received. He explained because the STEAP Grant was in the amount of \$1 million, and they were looking to use a Vendor that was qualified on the State Bid List that they were required to comply with more policies and procedures, such as hiring ratios. He stated that he was hoping to get the Playscapes ordered soon so that they could be installed this spring or early summer at the following locations:

- Town Green ADA Park included new equipment, installation, Poured In Place (PIP) Surfacing, R& D of existing equipment.
- Colonel Ledyard/Blonders Park included new Playground Equipment, installation, Poured In Place (PIP) Surfacing under new equipment and under existing swings and R&D of existing equipment.
- Aljen Heights Park included new Playground Equipment and swings, installation, Poured In Place (PIP) Surfacing under new equipment and swings and R&D of existing equipment
- East Drive includes new Playground Equipment and swings, installation, Poured In Place (PIP) Surfacing under new equipment and swings, and R&D of existing equipment.

Councilor Garica-Irizarry questioned the timing for the installation of Playscape at the Town Green relative to the start of this summer’s Farmers Market. Mr. Johnson stated that he was hoping the Playscapes would be delivered sometime in late March or early April.

RESULT: CONTINUE

- 4 Any Old Business proper to come before the Committee.
None.

IX. NEW BUSINESS

MOTION to amend the Agenda to add the following:

Discussion and possible action on the
MOTION to recommend the Town Council authorize overspending account # 0101-20-2050-20501-54300 (Ledyard Fire Company, Repairs and Maintenance) by an amount not to exceed \$8,000.

Moved by Councilor Buhle seconded by Councilor Garcia-Irizarry

VOTE: 3- 0 Approved and so declared

Councilor Buhle stated this item would be added to tonight’s Agenda as Item #3.

- 1. MOTION to authorize overexpenditure of winter operations budget accounts 10140103-51815 (Snow Overtime), 10140103-58300 (Employee Reimbursement), and 10140107-56301 (Salt and

Sand) due to higher-than-normal winter operation's needs.

Moved by Councilor Garcia-Irizarry, seconded by Councilor Ryan

Discussion: Mayor Allyn, III stated that Public Works Director/Town Engineer Steve Masalin does an amazing job tracking the statistics of their Winter Operations. He stated year-to-date that this year's Winter Operations costs were currently tracking higher than their 10-year average, considering they have only received a total of about 12 inches of snow. However, he explained because the snowstorms have occurred on weekends and holidays incurring higher costs. He stated although they were hopeful that they would see a break in the winter weather; that it does not appear to be the case with the snowstorm forecasted for this coming weekend.

Public Works Director/Town Engineer Steve Masallin, attending remotely via Zoom, noted that Mayor Allyn, III did a good job explaining the situation they were in. He stated although they have experienced a modest number of winter weather events this season, they have resulted in an unprecedented pattern of overtime events. He stated to-date, winter operations have been greater than 98% overtime and nearly 75% double time. He stated although they were not even at the 50% point of winter, that nearly 70% of the budget has been spent/committed. He went on to note that the average projected ultimate spending on winter operations this year was nearly \$80,000 over budget. He stated about \$30,000 of this was attributable to the budget process with a reduction to the salt account. He stated the rest was attributed to the overtime due to the timing of the snow events. He noted that he attached graphs showing the trends for this winter season in historical context to the Agenda on the meeting portal.

VOTE: 3- 0 Approved and so declared

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Carmen Garcia-Irizarry

SECONDER: Tim Ryan

AYE: 3 Buhle, Garcia-Irizarry and Ryan

2. MOTION to authorize the transfer of the audited, unexpended balance of the Conservation Commission's FY 24/25 operating budget in the amount of \$1,575 to the CNR Fund and increase the budgeted appropriation for account #21090305-58922 (Trail Maintenance) by the same amount in accordance with Ordinance #300-018 "An Ordinance Establishing a Conservation Commission for the Town of Ledyard".

Moved by Councilor Ryan, seconded by Councilor Garcia-Irizarry

Discussion: Councilor Buhle stated that this item to transfer the Conservation's year end surplus to their Capital Account to be used to maintain trails, which including the removal of dead trees, etc., was being done in accordance with Ordinance #300-018 *An Ordinance Establishing a Conservation Commission for the Town of Ledyard* "; Section 5 Paragraph C. She stated that this was an annual housekeeping item.

VOTE: 3- 0 Approved and so declared

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Tim Ryan

SECONDER: Tim Ryan

AYE: 3 Buhle, Garcia-Irizarry and Ryan

- 3. MOTION to authorize overspending account # 0101-20-2050-20501-54300 (Ledyard Fire Company, Repairs and Maintenance) by an amount not to exceed \$8,000.

Moved by Councilor Garcia-Irizarry, seconded by Councilor Ryan

Discussion: Ledyard Center Fire Chief Jon Mann explained that during the course of normal preventative maintenance in late October, 2025, it was discovered that the springs on Ledyard Engine R-11 were nearing the end of their life. He stated that he contacted three (3) authorized repair shops and obtained quotes for the repair. He noted the quotes ranged from \$7,981 to \$10,768. Mr. Mann explained that the springs were a priority repair; noting that a failure of the springs would result in an automatic “*Out-of-Service*” for this piece of apparatus in accordance with Department of Transportation (DOT) standards.

Administrator of Emergency Services Steve Holyfield, attending remotely via Zoom, explained that the replacement of the springs on Engine R-11 would use 25% of the Ledyard Fire Repairs and Maintenance Budget, noting that this Account currently had an \$11,000 balance. He stated with the repairs to the springs on R-11 that the remaining balance would be of concern because there were still 5 months left in the fiscal year and because they needed to keep the fire apparatus fleet running and repaired. He went on to note that all three vendors that provided quotes were included on the Town’s Fiscal Year 2025/2026 Standing Bid Waiver List.

VOTE: 3- 0 Approved and so declared

The Finance Committee thanked Mr. Mann and Mr. Holyfield for attending tonight’s Meeting.

Mr. Mann and Mr. Holyfield left the meeting at 5:40 p.m.

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Carmen Garcia-Irizarry

SECONDER: Tim Ryan

AYE: 3 Buhle, Garcia-Irizarry and Ryan

- 4. MOTION to adopt a proposed “An Ordinance of the Town Of Ledyard Authorizing Avalonia Land Conservancy, Inc., to Receive Property Tax Exempt Status As of the Date of Purchase of Real Property to be Preserved And Maintained As Open Space” as presented in the draft dated January 15, 2026.

DRAFT: 1/15/2026

Ordinance # _____

AN ORDINANCE
OF THE TOWN OF LEDYARD

AUTHORIZING AVALONIA LAND CONSERVANCY, *INC*
TO RECEIVE PROPERTY TAX EXEMPT STATUS AS
OF THE DATE OF PURCHASE OF REAL PROPERTY
TO BE PRESERVED AND MAINTAINED AS OPEN SPACE

Be it Ordained by the Town Council of the Town of Ledyard

Section 1 Statement of Purpose and Authority

The purpose of this Ordinance is to grant a property tax-exempt status to the Avalonia Land Conservancy *Inc.* located in the Town of Ledyard, a non-profit organization, pursuant to Connecticut General Statute §12-81b.

Section 2. Tax Exempt Status as of the Date of Acquisition.

The property tax exemption authorized by subsection (12) inclusive, of §12-81 of the Connecticut General Statutes shall be effective as of the date of the acquisition of the property acquired by Avalonia Land Conservancy, *Inc.* for the purpose to be preserved and maintained as open space for public passive recreation.

Section 3. Severability

If any provision of the is Ordinance shall be held invalid by a court having competent jurisdiction, such invalidity shall not affect any other provision of this Ordinance, that can be given effect without the invalid provisions, and for this purpose the provisions of this Ordinance are hereby declared to be severable.

Adopted by the Ledyard Town Council on: _____

Gary St. Vil , Chairman

Approved / Disapproved on: _____

Fred Allyn, III, Mayor

Moved by Councilor Ryan, seconded by Councilor Garcia-Irizarry

Discussion: Mayor Allyn, III provided some background noting that that Connecticut General Statutes 12-81dd enables conservation properties to be tax exempt with the adoption of an Ordinance by the Municipalities Legislative Body (Town Council). He explained at the time (October 27, 2025) Avalonia Land Conservancy acquired the property located at 154 Stoddards Wharf Road, Gales Ferry, that it was a taxable property. Therefore, Avalonia Land Conservancy paid \$1,120.72 in taxes at the closing. He stated because the process to remove the property from the tax roll did not occur when the property was purchased by Avalonia Land Conservancy later received a tax bill. He went on to explain that once taxes were due, that the Tax Assessor could not waive them without Town Council authorization. Therefore, he stated in their January 12, 2026 letter that Avalonia Land Conservancy appealed to the Town Council for relief.

Avalonia Land Conservancy President Denis Main stated that Groton has adopted a similar Ordinance to provide a tax exemption for the properties Avalonia Land Conservancy owned in their town. He noted that the legal name of Avalonia was

“Avalonia Land Conservancy *Inc.*” The Finance Committee agreed to add “*Inc.*” to the title of Avalonia throughout the proposed Ordinance as a “*friendly amendment*”.

Councilor Buhle noted that the proposed Ordinance would pertain to any lands that Avalonia Land Conservancy, Inc., acquired in the Town of Ledyard for the purpose to be preserved and used as Open Space.

Administrative Assistant Roxanne Maher explained in accordance with State Statutes that the only way to resolve the issue was thru the following Town Council actions:

- (1) Adopt an Ordinance authorizing the Land Conservancy to receive a tax exempt status; and
- (2) Adopt a Resolution to waive the taxes owed

Ms. Maher stated that Item #6 (see below) was a proposed Resolution to abate the property taxes that Avalonia Land Conservancy, Inc., had already been billed for. She noted the process, stating that after the Town Council holds the Public Hearing and adopts the proposed *An Ordinance of the Town Of Ledyard Authorizing Avalonia Land Conservancy, Inc., to Receive Property Tax Exempt Status As of the Date of Purchase of Real Property to be Preserved And Maintained As Open Space*”; they would then proceed with the adoption of the proposed Resolution to abate the taxes already paid.

VOTE: 3- 0 Approved and so declared

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Tim Ryan

SECONDER: Carmen Garcia-Irizarry

AYE: 3 Buhle, Garcia-Irizarry and Ryan

5. MOTION to schedule a Hybrid (in-Person and Video Conference) Public Hearing date for February 11, 2026 at 6:30 p.m. to receive comments and recommendations regarding a proposed “An Ordinance of the Town Of Ledyard Authorizing Avalonia Land Conservancy, Inc., to Receive Property Tax Exempt Status As of the Date of Purchase of Real Property to be Preserved And Maintained As Open Space”.

Moved by Councilor Garcia-Irizarry, seconded by Councilor Ryan

Discussion: Councilor Buhle stated in accordance with Chapter III; Section 5 of the Town Charter the Town Council was required to hold a Public Hearing before the adoption of any Ordinance. She stated this item would set the Public Hearing date for February 11, 2026.

VOTE: 3- 0 Approved and so declared

RESULT: RECOMMENDED FOR APPROVAL

MOVER: Carmen Garcia-Irizarry

SECONDER: Tim Ryan

AYE: 3 Buhle, Garcia-Irizarry and Ryan

6. MOTION to adopt a proposed a proposed “Resolution Authorizing The Abatement Delinquent Property Taxes For The Avalonia Land Conservancy” as presented in the draft dated

January 15, 2026.

DRAFT: 1/15/2026

A RESOLUTION
AUTHORIZING THE ABATEMENT
DELINQUENT PROPERTY TAXES
FOR THE AVALONIA LAND CONSERVANCY, INC.

WHEREAS: Avalonia Land Conservancy, Inc., paid \$1,120.72 for property taxes on October 27, 2025 at the time of purchase; and have been billed \$3,098.96 for property taxes due on January 1,2026; and

WHEREAS: Avalonia Land Conservancy is a non-profit Organization; and

WHEREAS: The Town of Ledyard has granted Avalonia Land Conservancy, Inc., tax-exempt status pursuant to Connecticut General Statute §12-81b; 12-81dd

NOW, THEREFORE BE IT RESOLVED that the delinquent property taxes, including interest late fees billed to Avalonia Land Conservancy, Inc., for property located at 154 Stoddards, Wharf Road, Gales Ferry, Connecticut are to be abated.

Adopted by the Ledyard Town Council on: _____

Gary St. Vil, Chairman

Moved by Councilor Ryan, seconded by Councilor Garcia-Irizarry

Discussion: Councilor Buhle noted the discussion regarding Item #4 (see above). She stated that the proposed Resolution was required to abate the property taxes that Avalonia Land Conservancy, Inc., had already paid and was been billed for.

VOTE3- 0 Approved and so declared

DRAFT: 1/15/2026

A RESOLUTION
AUTHORIZING THE ABATEMENT
DELINQUENT PROPERTY TAXES
FOR THE AVALONIA LAND CONSERVANCY, INC.

WHEREAS: Avalonia Land Conservancy, Inc., paid \$1,120.72 for property taxes on October 27, 2025 at the time of purchase; and have been billed \$3,098.96 for property taxes due on January 1,2026; and

WHEREAS: Avalonia Land Conservancy is a non-profit Organization; and

WHEREAS: The Town of Ledyard has granted Avalonia Land Conservancy, Inc., tax-exempt status pursuant to Connecticut General Statute §12-81b; 12-81dd

NOW, THEREFORE BE IT RESOLVED that the delinquent property taxes, including interest late fees billed to Avalonia Land Conservancy, Inc., for property located at 154 Stoddards, Wharf Road, Gales Ferry, Connecticut are to be abated.

Adopted by the Ledyard Town Council on: _____

Gary St. Vil, Chairman

Moved by Councilor Ryan, seconded by Councilor Garcia-Irizarry

Discussion: Councilor Buhle noted the discussion regarding Item #4 (see above). She stated that the proposed Resolution was required to abate the property taxes that Avalonia Land Conservancy, Inc., had already paid and was been billed for.

VOTE 3- 0 Approved and so declared

RESULT: RECOMMENDED FOR APPROVAL

7. Discussion regarding the Town's Property Tax Exemption Ordinances

Councilor Buhle stated that she wanted to discuss the Town's Ordinances that provide Property Tax Exemptions to determine the following:

- How each of the Ordinances were working for the town and its residents.
- Whether they were providing the support necessary for the residents that were utilizing them.
- Whether Ordinances needed to be amended; or whether they had any suggestions for changes, etc.
- CGS 12-62g "*Increase in Certain Veteran's Exemptions upon Revaluation*"

Councilor Buhle continued by addressing CGS 12-62g "*Increase in Certain Veteran's Exemptions upon Revaluation*" which called for "...in conjunction with each municipal revaluation of property in accordance with section 12-62, each municipality shall increase (1) the amount of the exemption granted pursuant to subdivisions (19), (20), (21), (22), (23), (24), (25) and (26) of section 12-81, and (2) the amount of the exemption that each municipality may allow pursuant to section 12-81f, for such year and for each subsequent assessment year by multiplying the amount of exemption in each of said subdivisions by a multiplier determined by dividing the net taxable grand list for such year of revaluation by the net taxable grand list of the last year prior to such revaluation and rounding off the product to the nearest integer".

Councilor Buhle stated although the September 2, 2025 Office of Legislative Report (OLR) did not include Ledyard on the List for an *Increase Factor*, that CGS 12-62g said that they should be looking to increase the tax exemption for the Veterans when there were significant Grand List Increases.

Mayor Allyn, III stated when he saw this discussion on tonight's Finance Committee

Agenda that he asked Tax Assessor Adrianna Hedwall to provide the dollar amount for each of the Tax Exemptions Ledyard was currently providing to its residents.

Councilor Ryan stated that it was good to be able to see the actual numbers associated with each of the Tax Exempt Programs. He specifically noted the Tax Exemption for the 100% Totally Disabled Veterans that was provided by Public Act 24-46 "*An Act Establishing a Property Tax Exemption for Veterans Who Have a Service-Connected Permanent and Total Disability Rating*"; especially because Senator Osten attended the Town Council's October 9, 2024 meeting and told the Town Council that the Town's number of 105 residents that met the qualification of 100% Totally Disabled Veterans that qualified under Public Act 24-46 was wrong. He stated at that meeting Senator Osten provided the following data:

- ✓ Ledyard : 9 Veterans
- ✓ Gales Ferry: 10 Veterans
- TOTAL: 19 Veterans

Councilor Ryan noted the actual numbers provided in the Chart below showed that Ledyard has 117 residents that met the qualifications of 100% Totally Disabled Veterans under provisions provided Public Act 24-46 and that Tax Exemption was in the amount of \$28,312,300. He stated that Ledyard needed some help with this.

Mayor Allyn, III stated the State Legislature has now allowed Municipalities to move to the *Median Tax* as the model; which would be about \$6,100 of tax value for Ledyard. He stated that the Towns of Putnum, Plainfield, and Stonington have adopted an Ordinance to adjust the Veterans Exemption to say the "*100% Permanent and Total is capped at the Median Tax*" He explained with this provision that if someone's tax bill was \$12,000 that they would pay the delta of about \$6,100. He stated that Preston was currently working to adopt a similar Ordinance. He stated that Ledyard's \$28,312,300 of assessed tax exemptions could be 40% lower if they adopted an Ordinance with the Median Tax Model. He stated if someone's property taxes were \$6,000 that they would basically pay no property tax, however, if stated if someone's property tax was \$12,000 or more that they would pay the difference.

Councilor Buhle questioned the year the tax exemption numbers in the Chart (see below) were based on. Mayor Allyn stated that they were based on 2024 Grand List, noting that it does not take into consideration the most recent Property Revaluation/Assessments. Councilor Buhle stated that based on the average assessed home value of \$241,000 that a good portion of those taxpayers would still have a tax liability; however, she stated a \$6,000 a year tax abatement was very generous. She stated that Ledyard was adversely affected by Public Act 24-45 because a large part of their Grand List was residential; and being a neighboring town to the New London/Groton Submarine Base that a large percentage of their residents have served their country.

Mayor Allyn noted Councilor Ryan's comments that State Senator Cathy Osten told Ledyard that the number of 100% Disabled Veterans were 19; and he noted that the data set the State was working from was not correct. He stated that Ledyard currently had 117 Residents that meet the criteria provided in Public Act 24-45; and that they received another 30 Applications.

Mayor Allyn stated the Town Council could adopt an Ordinance to move to the State's new model that allowed Municipalities to *cap the program at the Median Tax*. He noted what has happened was that the State passed Public Act 24-45 which feels good; and then they put it on the cities and towns to bear the brunt of modifying the provisions. He stated the \$28,312,300 was a huge hole in the town's budget.

Mayor Allyn continued by stating that the following words were left out of Public Act 24-45 Legislation "*Individual Employability*". He stated the intent of the Legislation was for people who cannot work and earn a living, and so the Legislation would cover them. He stated that he absolutely 100% agreed with that intent; however, he stated what has happened was that a Veteran may have a partial hearing loss and also have a leg that may not work quite perfectly and so they may have a Disability Rating of 100%. However, he stated that a large portion of the 117 Veterans who have met the qualifications in Ledyard were gainfully employed; and were earning a living outside the house, which was great. However, he stated for those who cannot work, that they wanted them to receive the benefit.

Councilor Buhle stated that the information provided by the Veterans Affairs regarding the number of Applicants expected for this Program were incorrect. She stated if Ledyard had 19 Veterans, as reported by the Veteran's Affairs, who qualified for the Program that they probably would not be having this conversation, and they would not be looking to modify the Program. Councilor Garcia-Irizarry stated the Veterans Affairs missed the mark for every town in Connecticut.

Councilor Ryan stated that he would like to see the financial impact by modifying Veterans Tax Exemption to the Median Tax model. He stated commented on the personal property taxes for the Mashantucket Pequot Tribal Property, noting that Ledyard has never been reimbursed 100% through the State's Payment In Lieu of Taxes (PILOT) Grant Program. He stated the town was now going to lose the ability to tax the private businesses operating at the Mashantucket Pequot Tribal Foxwoods Casino. He stated over the next two-years that Ledyard was going to see revenue losses mounting as they related to the Mashantucket Pequot Tribe. He stated that Ledyard needed to start looking at creative solutions to fill that revenue void, noting that deriving additional revenues was not going to happen overnight.

Councilor Garcia-Irizarry questioned the State's Formula for how the Pequot Fund was calculated and distributed for each town. Mayor Allyn, III stated to State Senator Cathy Osten's credit that she has submitted a Bill to increase the Pequot Fund by \$85 million in the coming year. He provided some background noting that a few years ago when the Host Towns (Ledyard, Preston, & Stonington) who were all directly impacted by the Tribes (Mashantucket Pequot Tribe and Mohegan Tribe) kicked and screamed the State increased the Pequot Fund by \$500,000 for the Impacted Towns. He stated the Pequot Fund was based on population, which was the reason Bridgeport \$5.6 million, Hartford \$6.1 million, New Haven \$5.5 million, and others receive a huge amount of the Pequot Funding. He went on to note that because the Town of Summers, which was a small

town, but has a prison, noting that the inmates were counted as part of their population; they received more money from the Pequot Fund than Ledyard. He noted that other towns with prisons such as Suffield \$2.7 million, Cheshire \$1.9 million, Monroe, etc. all received more money from the Pequot Fund than Ledyard. He stated that he found this humorous because the inmates were not using the schools, roads, or bridges, etc. Councilor Ryan stated he did not understand why Ledyard's State Legislators were not doing more the help them when they were the Host Municipality. Mayor Allyn stated that Ledyard was currently receiving \$1,391,000 from the Pequot Fund which included the \$500,000 that they groveled for in Hartford with their State Leaders about five-years ago. He stated at the Southeastern Connecticut Council of Government (SCCOG) meeting today that he asked the twenty-two Town Leaders to write letters to support Senator Osten's proposed Bill to increase the Pequot Fund by \$85 million, because it would also increase their funding as well.

Councilor Buhle stated the Personal Property Tax Exemption on Federal Indian Lands was listed at 110 Accounts with \$38,257,805 in value. She stated in doing the math that the revenue did not match up with the revenue they were discussing that would be exempted prior to the Bill. She stated that she had a Net Grand List by Town from 2011-2023 noting that it included Personal Property Tax Exemptions on Federal Indian Lands totaling \$11,375,000; noting that this was specific to personal property tax not real estate or motor vehicle. Therefore, she was wondering whether part of this was already exempted. Mayor Allyn explained that part of the numbers listed in the chart below included the Great Wolf Lodge Indoor Water Park & Resort's personal property only. He stated although they were going to start to collect the personal property taxes for the Great Wolf, that during last year's *Budget Implementer Bill* that language was slipped in that prevented Ledyard from collecting the personal property taxes at the Great Wolf Lodge Indoor Water Park & Resort going forward. Therefore, he stated the number in the chart below included the tax exemption that Great Wolf Lodge Indoor Water Park & Resort would also receive.

Mayor Allyn continued by addressing the Payment In Lieu of Taxes (PILOT) Funding. He explained that the Tax Assessor claims that Ledyard should be receiving \$2 million in PILOT Funding from the State. However, he stated the Town was going to receive \$1,022,896 in PILOT Funding from the State, which was about 51% of the tax revenue they would receive if those PILOT Properties were not tax exempt; noting that it was a loss of 49% of tax revenue. He stated in prior years that Ledyard's PILOT Payment ranged between 40% - 45%. Therefore, he stated when Senator Cathy Osten says that Ledyard was receiving 100% in their PILOT Payment Funding that he would invite her to come to Ledyard to show him. Councilor Buhle stated she sent to Senator Osten information obtained from the Office of Management & Policy (OPM). She stated that Senator Osten was looking into Ledyard's PILOT Payments. Councilor Buhle stated that she would keep the Finance Committee informed with what Senator Osten finds.

The Finance Committee agreed that they would like to modify the Veterans Exemption that was provided Public Act 24-46 "*An Act Establishing a Property Tax Exemption for Veterans Who Have a Service-Connected Permanent and Total Disability Rating*" to the

Median Tax model; and adopt an Ordinance similar to what the Towns of Putnum, Plainfield, and Stonington have done. Councilor Buhle stated that the Finance Committee could work with Tax Assessor Adrianna Hedwall to see how the modification would change the existing tax exemptions and the revenues, noting that she did not want to single out 10 Applicants.

- House Bill #7067 allowed cities and towns to change the depreciation schedule

Councilor Ryan noted that this Law stated that Antique and Classic Cars cannot have an assessed value of more than \$500.00, noting that any vehicle over 20+ years would be assessed at \$500.00. Therefore, he questioned the total Motor Vehicle Tax Exemption for these vehicles. Mayor Allyn stated vehicles over 20 years old would not be considered a Tax Exemption, explaining that once a vehicle was 20-years old that the value of the vehicle would automatically be \$500.00

- Non-Resident Motor Vehicles

Councilor Buhle stated that she worked in the Tax Collector's Office, and she explained that there were a lot of Sailors who do not pay their Motor Vehicle Taxes, because they were exempt, noting that they could submit their Tax Exempt Form two-years later, and that they would not be penalized because they did not have to pay the taxes. However, she stated that this would change their Motor Vehicle Numbers. Therefore, she stated that it would be good to have that information so that they were not counting on those tax revenues.

Councilor Garcia-Irizarry noted the State Law that required Municipalities to provide Veterans who have a Veterans Administration Disability Rating of at least 10% with a Basic Exemption ranging from \$2,000 - \$3,500, depending on the Disability Rating; and an Income base exemption of either 50% or 200% of the basic exemption amount, and whether their income falls below or above a statutory threshold as amended by other Bills. She stated that there was an additional exemption for 100% Disabled Veterans, which should not be confused with the "*Totally and Permanently Disabled*". She noted that this State Law stated that Municipalities would provide a 100% Disability Rating with a basic exemption of \$3,500 and income base exemption of either 50% or 200% of the basic exemption which was either \$1,750; or \$7,000; depending on whether their income falls below or above the statutory threshold; which was for married couples \$21,000; and for single individuals it was \$18,000. She went on to explain that some of these tax exemptions follow the spouse if widowed, unless they moved.

Councilor Ryan stated in preparing the Fiscal Year 2026/2027 Budget and for discussion during the Budget Work Sessions that it would be good to know what the scenario would look like if they implemented that.

Councilor Garcia-Irizarry addressed the 2025 Property Revaluation, and she expressed concern that some homeowners' property values increased significantly, and even with the Adjusted Mil Rate coming down from 37 Mils to 26 Mils that they were going to see

an increase in their Property Tax Bill; and would be paying more than what they were currently paying in taxes. She questioned whether the Tax Assessor could provide a projection on the number of residents who were in that predicament

Councilor Ryan noted Councilor Garcia-Irizarry's comment about residents property taxes increasing; despite the mil rate coming down based on the 2025 Property Revaluation. He stand he stated that this was exactly what he was talking about during last year's Budget Preparation (FY 25/26). He stated that he tried to warn everyone that even with the aggregate mil rate coming down, that the aggregate Revaluation was going to go up. He stated they now had many of their more vulnerable residents with Revaluations that have increased more dramatically; and he explained that if someone's Revaluation increase was above the median, regardless if the mil rate comes down an identical amount for the aggregate, that their taxes were going to go up. He stated that this was predictable, and that he was trying to warn everyone last year, noting that this was something that they were going to have to address. He stated a lot of people were going to be upset, especially if they did not win their Assessment Appeal.

Mayor Allyn noted Councilor Ryan's comments; and he stated with their new projected Mil Rate that Ledyard would be below the State's Motor Vehicle Tax Cap, explaining that the town would need to address that delta. He stated that they also had the anomaly that with the Property Revaluation the Commercial and Industrial Properties were generally flat. He stated across the board residential values increased regardless of whether they were Mobile Homes, Condominiums, Single Family Homes, including neighborhoods such as Sablewoods. He stated the Property Revaluation was going to have a profound impact this year.

Councilor Garcia-Irizarry noted that she has heard concerns that the Revaluations did not appear to be consistent, noting that two houses that were similar may have very different Revaluations. Mayor Allyn stated if a property owner felt that their neighbor's house was valued \$75,000 less than theirs, that they could Appeal their Assessment. He stated a person's Assessed Appraised Value should never be higher than the Market Value.

Councilor Buhle stated that she thought this was a worthy discussion for the Finance Committee to have before she started making spreadsheets to do the math. She stated disproportionately their commercial taxpayers were about to get massive tax break, noting that the average commercial property's new assessed value increased by 2% - 3%. She stated with a 10-12 mil equalizing adjustment lowering the mil rate to about 26 mils that the commercial properties would see their tax bill go down; while their average residents were going to see an increase in their tax bill. She stated in working to attract businesses to their town that she hoped that that the Economic Development Commission would use the lower 25 mil rate.

- ***Homestead Exemption*** - Councilor Buhle suggested they research offering a *Homestead Exemption* for primary residences. She went on to state that being a Landlord was a business, Mobile Home Parks was a business, Apartment Buildings were a business. She stated Connecticut State Statutes allow Municipalities to create a *Homestead Exemption*,

noting that it could be percentage based; and it did not have to be a flat dollar amount. She stated she wanted to do the math to see if a *Homestead Exemption* would raise the mil rate in a way that would cancel out the savings

Councilor Ryan asked Councilor Buhle to clarify *Homestead Exemption*. Councilor Buhle explained that a Homestead Exemption would benefit owner occupied resident (a homeowner's primary residence). She stated that she would like to look into the *Homestead Exemption* as a PILOT Program and try it on a small percentage of their owner occupied homes for a certain percent with a long-term goal to increase the program if it was successful. Councilor Ryan stated that most of the homes in Ledyard were owner occupied; and therefore, the *Homestead Exemption* would apply to nearly home. He stated that the Finance Committee has been discussing all of the tax exemptions that Ledyard currently offered; and now they were talking about introducing another tax exemption. He stated that he understood the intent of the *Homestead Exemption* was to level set the assessed values with the commercial properties. However, he stated because of the Homestead Exemption that they would need to artificially raise the mil rate, which would make the Ledyard less attractive. He stated by applying the artificially raised mil rate to the commercial properties that they would have less of a loss of commercial tax revenue. However, he stated that same mil rate would then be applied to everything else such as motor vehicles, etc., noting that would be some interesting math. He continued by addressing the 2025 Property Revaluation, noting that it was predictable; and based on the real estate market values that the signal family residences were going to go up. He stated what was unpredictable was that the commercial assessed values were going to remain flat. He stated the responsible thing to do was to explore all scenarios.

Chairman St. Vil, attending remotely via Zoom, stated that he was aligned with all parties discussing these initiatives, noting that he thought that they were all great initiatives. However, he stated the *Devil was in the Details*, and that the way forward would be to lay out the details one-by-one, and the potential implications to their revenue for each of the various initiatives. He also suggested that they keep these initiatives separate from the Fiscal Year 2026/2027 Budget Preparation they were about to start. He stated the upcoming budget cycle was going to be more complicated due to the Property Revaluations/Assessments and other things. He stated when people hear ideas, that they automatically believe that the ideas were going to become a reality. He stated although they were great ideas and initiatives that they involved a ton of details and a ton of numbers that they would need accrue and lay flat to understand the implications; and then look at them in the aggregate. He noted as Councilor Ryan was explaining that they would be reducing revenue over here; and on top of that, reducing revenue other there, noting that the total aggregate affect may be non-desirable from a total budget perspective.

Chairman St. Vil continued to provide clarification, stating that they should not convolute the data, noting that it was mentioned that maybe they should understand what a *Homestead Exemption* would do to this budgetary cycle (fy 26/27) He stated because this would be difficult to message, that he believed that they should continue down the

path to understand what the *Homestead Exemption* does with respect to revenue. However, he stated that those discussions should be independent of the budget until the full Town Council agreed to proceed and move forward.

Councilor Ryan stated all the things that they were talking about were not independent of the budget, noting that they were engrained in the upcoming budget cycle (fy 26/27) because they were talking about measures that would affect revenue in the upcoming budget cycle. He stated these would not be delayed if they took action on them, noting that they could be implemented in the Fiscal Year 2026/2027 Budget. Councilor Buhle responded “*Correct*”.

Councilor Buhle stated once they do the math on the *Homestead Exemption* they may find that it would raise the mil adversely to a point where it would make Ledyard less attractive to businesses to come into their town. She also stated the work that the Assessor’s Office would have to do to even make it feasible, may not be possible. She stated there may be points where they find that it was not going to be worth the savings that it would bring to a select portion of their residents. However, she stated that she wanted to have this discussion so they could look at the different options.

Councilor Garcia-Irizarry commented on the idea of a *Homestead Exemption*, and she stated that depending on the rules they included in the program, that it could be difficult to determine how many people would receive the *Homestead Exemption*. She noted as an example that if they required residents to apply for the *Homestead Exemption* Program that it would be difficult to determine how many people would actually apply for the *Homestead Exemption*; and that this would create an uncertainty in how it would affect the town’s revenues. She stated if the program applied to all primary homeowners they would be able to project their revenues.

Councilor Ryan suggested they focus on the initiatives that they could predict with some certainty. He thanked Mayor Allyn, III for asking the Tax Assessor to put together the Chart showing all of Ledyard’s current Tax Exemption Programs; and the cost to their taxpayers. He stated this has been a great discussion to have.

Councilor Garcia-Irizarry stated to help residents who may be financially struggling, that that they could bring more awareness about the current Tax Exemptions Programs that Ledyard offered. She noted that some residents may not know about the programs or whether they would qualify. She suggested that they try to maximize the Tax Exemption Programs that have before they add new ones.

Councilor Buhle noted the ten different Tax Exemption Ordinances that Ledyard currently has in place, which were attached to tonight’s agenda on the meeting portal. She suggested residents contact the Tax Assessor’s Office to find out whether they qualify for any of the Tax Exemption programs.

Councilor Buhle asked about Ordinance #200-005 (rev. 1) “*An Ordinance to Provide Property Tax Relief for Certain Homeowners Age Sixty-Five or Over, or Permanently*

and Totally Disabled”; which was noted in the Tax Assessors Chart as *“Local Elderly Tax Credits”*. Mayor Allyn explained that it was a *“Tax Freeze”* which basically held their taxation rate while they remain in their home, or until they pass away, move, or convey the property. He stated all of the Tax Relief Programs included income guidelines to qualify; noting that he could ask the Tax Assessor to provide the income guidelines for each of the Programs.

Councilor Buhle questioned whether there were any Tax Exemption Programs that would be retroactive from the date of implementation; or whether they would start at the date of application; and what those liabilities were. Mayor Allyn noted that Councilor Buhle could contact the Tax Assessor to talk about this question.

RESULT: CONTINUE

- 8. Any New Business proper to come before the Committee

None.

X. ADJOURNMENT

Councilor Buhle moved the meeting be adjourned, seconded by Councilor Garcia-Irizarry
VOTE: 3 - 0 Approved and so declared, the meeting was adjourned at 6:38 p.m.

Respectfully submitted,

Jessica Buhle.
Committee Chairman Finance
Committee

DISCLAIMER: Although we try to be timely and accurate these are not official records of the Town.