

Town of Colchester, Connecticut

127 Norwich Avenue, Colchester, Connecticut 06415

Andreas Bisbikos, First Selectman

AGENDA –BOARD OF FINANCE REGULAR MEETING

January 12, 2022 – via Zoom – 7:00 PM

(All items on this agenda are subject to possible action.)

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/89830557122?pwd=U2ZSa3cyRjNrN0ZkWnozcxVpcithQT09>

Passcode: 091833

Or Telephone:

US: +1 312 626 6799 or +1 929 205 6099 or +1 301 715 8592 or +1 346 248 7799 or +1 669 900 6833 or +1 253 215 8782

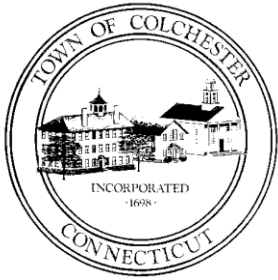
Webinar ID: 898 3055 7122

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF MINUTES – Regular Meeting 12/15/2021
4. CITIZENS' COMMENTS
5. ADDITIONS TO THE AGENDA
6. BOE UPDATES: JEFF BURT, SUPERINTENDENT
7. DEPARTMENT REPORTS
 - a. TAX COLLECTOR
 - b. FINANCE
8. FIRST SELECTMAN REPORT
9. CORRESPONDENCE
10. LIAISON REPORTS
11. OLD BUSINESS
 - a. SURVEY MONKEY REVIEW
 - b. BUDGET CALENDAR, POSSIBLE ACTION
 - c. BY-LAWS, POSSIBLE ACTION
12. NEW BUSINESS
 - a. ASSESSOR STATEMENT
 - b. ASSESSOR EXEMPTIONS
13. BUDGET DISCUSSION

RECEIVED
COLCHESTER, CT
2022 JAN 11 AM 9:18
Daryl Furman
TOWN CLERK

14. CITIZENS' COMMENTS

15. ADJOURNMENT



Town of Colchester, Connecticut

127 Norwich Avenue, Colchester, Connecticut 06415

Andreas Bisbikos, First Selectman

BOARD OF FINANCE MEETING December 15, 2021 – via Zoom – 6:30 PM Minutes

Meeting was recorded

BOF Members Present: A. Migliaccio, A. Shilosky, J. Thomas, M. Hayes, T. Vaillancourt, M. Egan
Also Present: First Selectman A. Bisbikos, CFO M. Cosgrove, Tax Collector Michelle Wyatt, Selectman Debbie Bates, Marguerite Gignac, Registrar Karen Romero

1. CALL TO ORDER – Chair A. Migliaccio called the meeting to order at 6:33 pm.
2. PLEDGE OF ALLEGIANCE
3. ADDITIONS TO THE AGENDA – None
4. APPROVAL OF MINUTES – Regular Meeting 12/01/21: Motion by M. Hayes to approve the minutes, 2nd by J. Thomas. **Vote was unanimous, motion carried 6-0.**
5. CITIZENS' COMMENTS – None
6. CORRESPONDENCE – None
7. CLEAR GOV
 - a. ClearGov presentation – The Board welcomed Robert Battaglia from ClearGov to the meeting. M. Egan asked A. Bisbikos to give a synopsis on how the town will pay for ClearGov before Robert gives his presentation. A. Bisbikos said that Colchester needs to move forward with implementing new technology. The program would enable financial data to be available for the public in a simplified way to get a better understanding. A. Bisbikos stated that one of his campaign promises is transparency and implementing ClearGov would provide that. The past administration did not implement OpenGov effectively. OpenGov had integration problems with MUNIS. ClearGov is compatible with the town's current program MUNIS. 60% of ClearGov's clients use MUNIS. A. Bisbikos stated that he will not implement this program until citizens get to give their input, and then will go through the process. Robert Battaglia began his presentation. He explained that ClearGov is a cloud-based budgeting company that is designed to be compatible with MUNIS. ClearGov offers a digital budget book software (offering an automated process from MUNIS and Excel data), transparency software, and meets GFOA criteria. The program will allow the town to present the budget better for more citizen engagement. A demonstration was shown on ClearGov and how the program generates charts, tables, graphs, etc. from the data and can be customizable. The data shown will include all aspects of the budget including expenses, revenue, performance metrics, and goals. M. Egan asked how far back the data could be integrated. Robert explained that during the onboarding of the program the town can provide as much historical data as they would like for ClearGov to input which will be backed by the Cloud. The program also provides Capital Fund budgeting for easier presenting with spreadsheets, images, and attachments. Projects can also be itemized by Departments. Each project will have its own page and will give updates on what is happening with each project. The program is a website based budget but offers easy to print PDFs. The Transparency Center breaks down the budget and is essentially the town's open checkbook. Expenses show citizens how their tax dollars are broken down into the budget. M. Hayes asked how many man-hours would be required to transfer information into ClearGov and keep it updated. Robert explained that the town would send its data from MUNIS to ClearGov and would have the buildout in 4-5 weeks. Currently the GFOA budget book is built by town staff but the software does it in less time with additional visual tools for presentation. Robert concluded the presentation stating that

the annual subscription included ALL services. A. Migliaccio said that the software will be a budget item for the next town budget. T. Vaillancourt commented that it is a campaign promise to the public for this type of transparency. M. Hayes said he had concerns if the program will be used. A. Bisbikos said that the past administration failed at promoting OpenGov. A. Bisbikos will promote ClearGov to the public to make the budget process as easy as possible and to give everyone a better understanding of the budget. Public engagement and feedback is the goal. M. Egan added that the program being cloud-based and compatible with MUNIS are positives and it sounds promising. J. Thomas noted that this program is the greatest tool he has seen so far that will be a timer-saver and help the town move forward with accountability.

8. SURVEY MONKEY

- a. First Draft Review – M. Hayes said the Sewer and Water question on the survey should be omitted. He suggested adding a question on how citizens feel about ARPA funds being used for (building) maintenance. He asked for clarification on why the question on citizens utilizing the Town Green was constructed. J. Thomas said that the question was there because the town spends money to maintain the Green and this question would provide feedback on how to utilize it more. The town currently has a grant for improvements to the Green that needs to be used. A. Bisbikos suggested a draft statement on re-evaluation be sent to the public. A. Migliaccio will start the draft. A. Shilosky suggested that A. Bisbikos asks for input from the town Assessor before the Board of Finance releases their statement.

9. DEPARTMENT REPORTS

- a. Tax Collector – November Reports. 56.45. M. Wyatt said that the numbers are lower than usual because the adoption of the budget was not until late September, and usually people pay in July. All bills are now online and bills will be mailed out this Friday.
- b. Finance - CFO M. Cosgrove stated that the PILOT payment has been received by the town in full and is larger than usual due to the state grant. Building fees are slightly behind. It is still too early for expenditures to have a significant impact but are comparatively the same as last year. M. Cosgrove explained that some expenditures such as seasonal budgeting is a full paid contract despite the use of services (ex: snow plowing). Other contracts are just in response to services utilized. The February budget is impacted by heating and electric. Budget transfers for Union contracts will be held off until all contracts are received. Some salary budget lines are impacted by vacancies within the department.

10. FIRST SELECTMAN

- a. Transfers – None
- b. First Selectman's Report – First Selectman A. Bisbikos reported that there is a new Fire Chief appointed, Steven Hoffmann. Public Works has begun irrigation on the fields at Rec Park. There is a FOI Act Workshop that will take place via Zoom on December 21st (see the town website and Facebook page for more information). There is a meeting with Incord for the CTIP tax abatement. The basketball courts are being worked on. The meeting for the \$2.5M bond to offset the Senior Center building project will be held December 21st at 2pm. The town is considering an independent consultant to review ARPA requests before it is sent for approval by the ARPA committee and Board of Selectmen. First Selectman A. Bisbikos has formally authorized the design phase of the new senior center and is ready to sign.

11. OLD BUSINESS

- a. By-Laws Update – A. Migliaccio said the Board will table this until next week.
- b. Budget Calendar Update – A. Migliaccio emailed with Superintendent Jeff Burt to coordinate budget presentation, and with Town Clerk Gayle Furman. The calendar will be completed next meeting.

12. NEW BUSINESS - The Board of Finance liaison for the Senior Center Building Committee is Art Shilosky. Mike Hayes is now the liaison for Parks and Rec. A. Bisbikos will send out the zoom link for the bond meeting to the Board.

13. BUDGET DISCUSSION – Superintendent Jeff Burt will be at the next Board of Finance meeting to discuss where the Board of Education is with their budget. A. Migliaccio is optimistic that this will be a smooth budget season.

14. LIAISON REPORT – T. Vaillancourt: ARPA committee has approved between 28-30 projects that will move forward for the Board of Selectmen to review. He agreed that an independent consultant would be good to vet applications. A. Bisbikos said that to hire an independent consultant may put a pause on the process but applications are still welcomed and encouraged at this time. A. Migliaccio: Commission on aging is organizing a health fair for spring 2022. Their project with JJIS has provided care packages for 27 seniors this holiday season. M. Egan: Board of Education, Superintendent Burt said that the projection of enrollment for 2030-2031 has gone up from last year's projection. There could be future staffing issues with an enrollment increase. The report is available on board doc. The

budget calendar for the BOE will begin on March 8th, with workshops on March 15th, 22nd, and 29th. Final presentation of the budget will be April 5th. There is a proposal to reimburse tier 2 for fingerprinting up to \$60. Superintendent Burt has met with First Selectman A. Bisbikos to discuss HR Director's salary be budgeted 20% and 80% school. The substitute teacher program would like to offer a sign-on bonus and change the permanent building substitutes to three substitutes. There is also discussion on adding a position for a contact tracing acceleration specialist position to be approved. The schools would like to implement a new phone system which would cost around \$150K to replace the old system.

15. CITIZEN'S COMMENTS – None

16. Motion to adjourn by M. Egan, 2nd by A. Shilosky. **Vote was unanimous.** Meeting adjourned at 8:09 pm.

Submitted By,

Rachel Fuller, Clerk

Survey Monkey

Q1 How do you feel the quality of life is in Colchester?

Q2 How do you feel about raising children in Colchester?

Q3 How do you feel about retiring in Colchester?

Q4 How affordable is Colchester compared to surrounding communities?

Q5 In the 2022-2023 Budget what is your preference for funding the following?
areas?

Fire/Ambulance

School System

Police

Public Works

Town Hall

Building Department

Social Services

Food and Fuel Banks

Recreation Programs

Youth Center/Services

Library

Q6 In order to maintain current levels of Town Service would you be willing to pay higher taxes to cover any increase in operating cost?

Q7 If the total value of all property in Colchester subject to property tax and/or state funding decreases, what percent of tax increase would you find acceptable, given the effect on services?

Q8 How important is our rural community, farmland, and open space to you, how often do you use it?

Q9 Do you use the recreation areas and how often?

Q10 What is the best way for you to receive town information?

Q11 Do you use the transfer station, and how often?

Q12 Do you use the Airline trail, and how often?

Q13 Do you attend events on the town green, and how often?

Q14 Do you have any budget related questions or comments not covered in your response above?

Q15 Do you have any comments that can help us better serve Colchester?

Q16 How do we fund town maintenance?

Q17 Would more information be helpful?

Tax Collector's Report for the Month of –**December 2021**

Collection Rate: 65.97%

Current Taxes Collected: \$4,425,969.96

Interest on Current Taxes Collected: 6,132.44

Delinquent Taxes Collected: \$38,543.91

Interest on Delinquent Taxes Collected: \$13,587.03

Notes:

- 2nd Installment bills were mailed December 17th due date of January 1, 2022 delinquent after February 1, 2022
- If you have not received your bill in the mail please come to the tax office and we will print you one.
- Collection rate is lower than it was at this time last year. This is a result in the late adoption of the budget. The office will work very hard in the next couple of months to bring this rate back where we are use it being.
- We have had a lot of issues this time with our software provider. Because of our issues with the system not being able to support a slight mill rate increase it has been advised that if we do not have an adopted budget at the time we mail bills (JULY) too hold off sending out the personal property and motor vehicle bills.
- We had some printing issues with our bills – They did send us a letter of apology and after numerous conversations with our printing company I did ask them for a discount. I am still waiting from a response from them.

- On a personal note – I have been voted in by my peers of the New London Tax Collectors Association as the president starting January 1, 2022 of this association for the next two terms

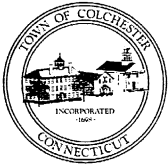
Rachel Fuller

From: Andrea Migliaccio
Sent: Tuesday, January 11, 2022 8:15 AM
To: Rachel Fuller
Subject: add to meeting please

Andrea Migliaccio, Chairman, Board of Finance
860-705-1118

From: First Selectman <selectman@colchesterct.gov>
Sent: Saturday, January 8, 2022 6:48 PM
To: Andrea Migliaccio <BOFChair@colchesterct.gov>
Subject: Fw: PW union contract - cost analysis

For the BOF



From: Maggie Cosgrove <mcosgrove@colchesterct.gov>
Sent: Tuesday, December 14, 2021 4:20 PM
To: First Selectman <selectman@colchesterct.gov>
Subject: PW union contract - cost analysis

The following represents the cost impact of the current Public Works union proposal discussed on Friday, 12/10.

FY 2021-2022 – wage increase of 2.5% plus steps

Positions funded by the General Fund budget (20) – total salary, FICA, 401(a) contribution increase of \$45,460

Positions funded by the Sewer/Water budgets (3) – total salary, FICA, 401(a) contribution increase of \$10,940

FY 2022-2023 – wage increase of 2.25% plus steps

Positions funded by the General Fund budget (20) – total salary, FICA, 401(a) contribution increase of \$52,307

Positions funded by the Sewer/Water budgets (3) – total salary, FICA, 401(a) contribution increase of \$5,889

FY 2023-2024 – wage increase of 2.25% plus steps

Positions funded by the General Fund budget (20) – total salary, FICA, 401(a) contribution increase of \$42,204

Positions funded by the Sewer/Water budgets (3) – total salary, FICA, 401(a) contribution increase of \$6,033

It should be noted that for the Sewer/Water budgeted positions, the above includes the additional \$2.65 per hour rate of pay referred to in the MOA for these positions – calculations would change dependent upon the final outcome of whether the MOA should remain in place given the resignation of the Public Works Director referred to in the MOA.

For current FY 2021-2022, the General Fund budget includes a total amount of \$1,201,257 for positions within the Public Works union. Total amount calculated based on staffing changes & proposed contractual increase for FY 2021-2022 is \$1,195,247.

Subsequent budget increases (assuming no further staffing changes) would be the amounts calculated and shown above for FY 2022-2023 and FY 2023-2024.

I have requested an estimate of the cost impact for the addition of the vision benefit from Lockton.

Let me know if you have any questions concerning this analysis, or need any additional information.

Maggie

N Maggie Cosgrove
Chief Financial Officer
Town/BOE of Colchester
127 Norwich Avenue
Suite 203
Colchester, CT 06415
Phone 860-537-7229
Fax 860-537-7231

Rachel Fuller

From: Andrea Migliaccio
Sent: Tuesday, January 11, 2022 8:19 AM
To: Rachel Fuller
Subject: Please add to meeting

Correspondence

Andrea Migliaccio, Chairman, Board of Finance
860-705-1118

From: Rosalie Johnson <rosaliej2@yahoo.com>
Sent: Monday, January 3, 2022 6:48 PM
To: Andrea Migliaccio <BOFChair@colchesterct.gov>
Subject: Re: Tax bill suggestions

Thank you for consideration on these issues. I previously lived in Coventry, RI for 22 years. Our taxes were frozen at age 65 and never accumulated a lien. The taxes were raised to the appropriate level for the new owners, but no back taxes were owed by us.

Either way would be a benefit, and would make it more likely that we stay in Connecticut, specifically Colchester.

Thanks again.

On Jan 3, 2022 at 6:44 PM, <[Andrea Migliaccio](#)> wrote:

Good Evening, Rosalie.

I hope you and your family have had a happy new year.

Thank you for your suggestions. The car tax is something I would work with the tax office on and I very much like this idea. I will look into it.

Regarding tax freeze, this is something I have looked into in past years and I am glad to look into this year as well. I find the issue is that the tax doesn't actually freeze, it instead liens a property meaning the taxes not incurred year over year would be collectable at the sale of the home. This may work in some cases and, to your point, may be appropriate if we can sustain it in our budgets. New ARPA funding, senior center grant and an increased grand list may be a beginning for us to sustain a program.

More research is needed on both ideas and I will continue to visit them and appreciate your outreach.

Andrea Migliaccio Chairman, Board of Finance

From: Rosalie Johnson <rosaliej2@yahoo.com>
Sent: Tuesday, December 21, 2021 3:52 PM
To: Andrea Migliaccio <BOFChair@colchesterct.gov>
Subject: Tax bill suggestions

I commented on a Facebook post and it was suggested that I send a message to the Board of Finance.

I think it would be helpful for vehicle tax bills also be payable to two parts as we do for real estate tax. Some of the tax bills are quite high to be able to pay all at once.

My other suggestion is to consider a tax freeze for the elderly when they reach 65 years of age. I lived in Rhode Island before I moved here 5 years ago, and my town had frozen the tax bills, which was extremely helpful for someone on a fixed income.

Thank you for your consideration.

Rosalie Johnson
23 Melanie Lane
Colchester

2022 By-Law Update
Colchester CT Board of Finance

Article 2 Section 1 OFFICE OF THE BOARD

The office of the *Board shall be at the Colchester Town Hall where Board records will be maintained. Copies of all official documents, records, and similar items will be filed or recorded with the Office of the Town Clerk.

Update: *Board shall be at the Colchester Town Hall or by Electronic communications (Zoom)

Section 2: All correspondence shall be addressed to the Board Finance, 127 Norwich Ave, Colchester CT 06415.

* Adding: or by email to BOFchair@colchesterct.gov

Article 6 MEETINGS

Section 1: Regular meetings will be held at 7:00 pm on the first and third Wednesday of every month, except when the Town Hall is closed due to public holiday or some other reason. In the event of such a scheduling conflict, an alternative meeting date may be scheduled by the Board. All meeting of the Board are open to the public s required by the Connecticut General Statues.

* Regular meeting will be held at 7:00 pm on the Second and Fourth Wednesday of every month.

Section 10: The dates of Board meetings for the following year shall be set by vote from the members of the Board present at one of the November regular meetings and the forwarded to the Town Clerk prior to year end.

* The dates of Board meeting for the following year shall be set by vote from the members of the Board present at one of the November regular or special meetings and forwarded to the Town Clerk prior to December 1.

Article 7: ORDER OF BUSINESS

Section 1: Unless otherwise determined by the Chair, the order of business at regular meetings shall be:

1. CALL TO ORDER
2. APPROVAL OF THE MINUTES
3. CITIZENS COMMENTS
4. ADDITIONS TOTHE AGENDA
5. DEPARTMENT REPORTS
6. FIRST SELECTMAN'S REPORT
7. COORESPONDENCE
8. LAISON REPORT
9. OLD BUSINESS
10. NEW BUSINESS
11. CITIZENS COMMENTS
12. ADJORNMENT

* ADD #2: Pledge of Allegiance, moving all numbers below.

January

28 Budget Survey Opens

February

9 Board of Finance Budget Forum

13 Budget Survey Closes

23 Board of Finance Budget Forum

March

8 Board of Education-Presented to BOE

15 Board of Education-Workshop

22 Board of Education-Workshop

April

5 Budget Public Hearing to Present BOE and Town Budgets

11 Board of Finance-Workshop BOE

12 Board of Finance-Workshop Town

13 Board of Finance-Workshop, if needed (Regular Meeting 7:00)

18 Board of Finance-Workshop

19 Board of Finance-Workshop

20 Budget Public Hearing-Present BOE and Town Budgets SPECIAL MEETING

21 Board of Selectman (to Set Town Meeting Date)

May

5 Annual Town Meeting

17 Referendum

Please contact the Assessor's Office or other appropriate agency to receive:

- Detailed qualifications for each program
- Applications
- Additional information and FAQ

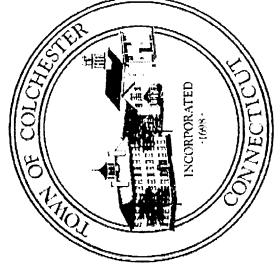
Assessor's Office — 860-537-7205

Social Services — 860-537-7255

CHV Fire Department — 860-537-2512

Internet — www.colchesterct.gov

Pamphlet originally created and prepared by the Colchester Elderly Tax Relief Force. Latest revision: February 25, 2021 by the Colchester Assessor Department.



Town of Colchester Tax Relief Options:

2020—2021

- ◆ State of Connecticut Elderly and Totally Disabled Homeowners Tax Credit Program
- ◆ Town of Colchester Elderly or...Totally Disabled Homeowner's Tax Deferral Program
- ◆ State and Local Veterans and Disabled Veterans Programs
- ◆ State of Connecticut Elderly Renters Rebate Program
- ◆ State of Connecticut Totally Disabled Exemption
- ◆ State of Connecticut Legally Blind Exemption
- ◆ Town of Colchester Hayward Volunteer Fire Department (CHVFD) Member Tax Credits

State of Connecticut Elderly and Totally Disabled Homeowner's Tax Credit Program

1. Owner (or spouse, if domiciled together) must have been 65 years of age by the end of the calendar year prior to filing
2. Disability applications must show proof of current disability — such as a letter from Social Security
3. Own and reside at the property
4. Maximum Income Qualifications—\$37,600 if single or \$45,800 if married (combined income)
5. Proof of income is required to be attached to application
6. Tax Credit Maximums—\$1000 Unmarried, \$1250 Married
7. State approved tax credits do not have to be repaid by the taxpayer
8. Applications are filed every two years in the Assessor's Office
9. **Filing Period — February 1st — May 15, 2021**

***Income Qualifications 2020 IRS Filing, exemption applied to the 2020 Grand List**

State of Connecticut Legally Blind Exemption

1. 3,000 assessment reduction of real estate or motor vehicle account
2. Legally Blind certification must be filed with Assessor's Office
3. **File one time prior to October 1, 2021***

*** Exemption applied to the 2021 Grand List**

Colchester Hayward Volunteer Fire Department Member Tax Exemptions (CHVFD)

1. CHVFD members who pay property tax in the Town of Colchester shall be eligible for the exemption provided they meet the criteria outlined in the Code of the Town of Colchester Chapter 129
2. The CHVFD Exemption Eligibility Committee shall submit to the Town Assessor a list identifying the CHVFD members who are eligible for an exemption
3. **For more information, contact the CHVFD**

State of Connecticut Totally Disabled Exemption

1. Totally disabled — non-military
2. 1,000 assessment reduction of real estate or motor vehicle account
3. Proof of disability, such as a letter from Social Security must be filed with the Assessor's office
4. **File one time prior to October 1, 2021***

***Exemption applied to the 2021 Grand List**

State of Connecticut Elderly Renters Rebate Program

1. Maximum Income qualifications—\$37,600 single and \$45,800 married - proof of income required
2. 65 years of age or older
3. Includes totally disabled as defined by state statute
4. One year residency
5. Applications are filed annually with Social Services
6. **Filing Period — May 15th — September 15, 2021**

Town of Colchester Elderly or... Totally Disabled Homeowner's Tax Deferral Program

1. May also apply for the State of CT Elderly & Totally Disabled Homeowners Tax Relief Program
2. Maximum Income qualifications—\$42,600 single and \$50,800 married (amount adjusted annually)
3. Proof of income; must be liable for taxes
4. Elderly criteria—65 years of age or older or 60 years of age or older and the surviving spouse of taxpayer who qualified at time of death
5. Disability criteria—permanently & totally disabled individuals
6. Principal residence and minimum one year residency, immediately prior to any tax relief
7. Town places a lien on the property including 3% interest annually on amount of tax relief
8. Applications must be filed annually with the Assessor's Office
9. **Filing Period — February 1st — August 1, 2021**

***Income Qualifications 2020 IRS Filing , exemption applied to the 2020 Grand List**

State of Connecticut Veterans Exemption

1. All honorably discharged veterans who have served 90 days or more during a period of war (as defined by state statute) may be eligible to receive a 3,000 assessment reduction of either their real estate or their motor vehicle account
2. File original or certified copy of discharge paperwork (ex. DD-214) with Town Clerk one time
3. **Filing Period — By October 1st, 2021**

**Exemption applied to the 2021 Grand List*

State of Connecticut Additional Veterans Program

1. Must first file and be approved for the basic Veteran's Exemption highlighted above
2. Maximum income limits—\$37,600 single and \$45,800 married*
3. Special provisions apply for surviving spouses
4. Applications are filed every two years
5. **Filing Period — February 1st — September 30, 2021**

**Income Qualifications 2020 IRS Filing, exemption applied to the 2021 Grand List*

Disabled Veterans Program

1. Must have discharge paperwork or entitlement certificate
2. Additional exemption based on VA disability rating
3. File copy of VA Award Letter with the Assessor's Office
4. One time filing, unless award is changed, then file copy of revised VA Award Letter prior to deadline
4. **Filing Period — prior to March 31, 2021***

**Exemption applied to the 2020 Grand List*

Town of Colchester Additional Veterans Program

1. Eligible veterans or spouses
2. Income qualification, same limits as State Additional Veterans' Program—\$37,600 single and \$45,800 married*
3. Assessment reduction up to 3,000 of a real estate or motor vehicle account
4. Applications are filed every two years
5. **Filing Period — February 1st — September 30, 2021**

**Income Qualifications 2020 IRS Filing, exemption applied to the 2021 Grand List*