

Appropriations Subcommittee
3-7-22 Work Session
Questions

Question #	Topic	Question(s)	From/Date received from OFA
1	ARPA (funding spent)	Provide an updated breakdown of ARPA funding spent to date by allocation	Dan Dilworth on 2/21/2022
2	Project Longevity	Provide a breakdown of all Project Longevity recipients and the funding they have received from all sources from FY 19 to FY 21, and FY 22 estimated	Dan Dilworth on 2/21/2022
3	Office of Finance	Provide a list of responsibilities for the proposed new GF position related to contract oversight and procurement. What kinds of contracts will this person oversee? What will this oversight look like?	Dan Dilworth on 2/21/2022
4	ARPA (Evaluation & Audit Capacity)	<p>Provide more information the following ARPA funding: 1) \$928,779 for evaluation of ARPA initiatives, and 2) \$1,250,000 for audit capacity for recipients of ARPA funding</p> <p>-Will this funding be used for positions? If so, how many? What will their responsibilities be?</p> <p>-Which initiatives and recipients will be examined with these pots of funding? How will OPM determine this?</p> <p>-Can OPM describe the process that will be in place relating to evaluation and auditing? What will these audits and evaluations look like?</p> <p>Provide an updated breakdown of ARPA funding spent to date by allocation</p>	Dan Dilworth on 2/21/2022
5	Neglected Cemeteries	Provide a list of cemeteries that received Neglected Cemeteries Account funding in FY 21	Dan Dilworth on 2/21/2022

6	ARPA (testing & PPE)	Provide a detailed breakdown of the proposed \$272M in ARPA funding for pandemic response measures	Dan Dilworth on 2/21/2022
7	Motor Vehicle mill rate	Were recent increases in motor vehicle assessments taken into consideration in developing the motor vehicle mill rate policy?	Dan Dilworth on 2/21/2022
8	Private Provider Funding	Could OPM provide a breakdown of Private Providers funding earmarked for DDS settlement by SID and by provider?	Dan Dilworth on 3/1/2022
9	Reserve for Salary Adjustment	<p>Then there are questions pertaining to RSA:</p> <p>1) The deficiency bill lists the RSA account as having a \$224.1 million deficiency, what are the reasons for this?</p> <p>2) Is the RSA account going to have a carryforward into FY 23? How much?</p> <p>3) Can you explain how RSA has a FY 22 deficiency and a FY 22 carryforward (into FY 23)?</p> <p>4) Can you individual list in a table/spreadsheet the anticipated uses (with a dollar amount for each purpose) for the RSA in FY 22 and FY 23?</p> <p>5) The Governor's revised FY 23 budget proposes \$47.4 million for anticipated wage increases in FY 23. What were the percentage GWI/AI increases you used as estimates?</p> <p>6) How much to you anticipate GF & STF FY 22 accrual payouts to be? Will this be entirely funded from RSA? Or will individual agencies contribute?</p> <p>7) Will the RSA accrual payouts be for all three branches?</p> <p>8) \$15 million in carryforward funds is proposed for premium pay. Can you</p>	Dan Dilworth on 3/1/2022

		<p>provide a list of all the positions that will be receiving such funds?</p> <p>9) \$25 million in carryforward funds is proposed for recruitment and retention of healthcare and engineer positions, along with other difficult to recruit positions.</p> <p>Can you provide a list of the various positions these funds would be used for?</p>	
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Question 1

Provide an updated breakdown of ARPA funding spent to date by allocation.

Please see the attached listing of allocations, allotments and expenditures as of March 3, 2022. We are happy to work with the Office of Fiscal Analysis to ensure they are able to run reports for you as needed. Each allocation has been established in Core-CT as a separate SID in the range 29691-29798 (fund 12060). We also anticipate posting this information on the OPM website and [open data portal](#) in the near future, and expect that the data will be updated on a regular basis (likely monthly).

FY 2022 ARPA CSFRF Allocations, Allotments and Expenditures (excluding Revenue Replacement)

Fund	Agency	SID	DESCRIPTION	FY 2022 Authorized Amount	Allotted	Encumbered	Expended
12060	BOR77700	29691	ARPA-Enhance Student Retention	6,500,000	6,500,000	-	-
12060	BOR77700	29692	ARPA-Higher Education - C SCU	10,000,000	10,000,000	-	10,000,000
12060	DAG42500	29693	ARPA-Senior Food Vouchers	100,000	100,000	-	-
12060	DAG42500	29694	ARPA-Farmer's Market Nutrition	100,000	100,000	-	-
12060	DAG42500	29695	ARPA-Farm-to-School Grant	250,000	250,000	-	-
12060	DAG42500	29696	ARPA-Food Insecurity Grants	1,000,000	1,000,000	552,822	47,178
12060	DDS50000	29697	ARPA-Respite Care	3,000,000	3,000,000	-	903,000
12060	ECD46000	29698	ARPA-Beardsley Zoo	246,121	246,121	-	246,121
12060	ECD46000	29699	ARPA-Amistad	200,000	200,000	-	-
12060	ECD46000	29700	ARPA-Maritime Center Authority	196,295	196,295	-	196,295
12060	ECD46000	29701	ARPA-Mystic Aquarium	177,603	177,603	-	177,603
12060	ECD46000	29702	ARPA-Music Haven	100,000	100,000	-	100,000
12060	ECD46000	29703	ARPA-Norwalk Symphony	50,000	50,000	-	50,000
12060	ECD46000	29704	ARPA-Riverfront Recapture	250,000	250,000	250,000	-
12060	ECD46000	29705	ARPA-Connecticut Main St Ctr	350,000	350,000	-	350,000
12060	ECD46000	29706	ARPA-Middletown Business Dst	100,000	100,000	-	100,000
12060	ECD46000	29707	ARPA-CRDA Economic Support	5,000,000	5,000,000	-	5,000,000
12060	ECD46000	29708	ARPA-Working Cities Challenge	1,000,000	1,000,000	-	800,000
12060	ECD46000	29709	ARPA-Charter Oak Temple Resto	100,000			
12060	ECD46000	29710	ARPA-West Haven Veterans Mus	25,000	25,000	-	25,000
12060	ECD46000	29711	ARPA-VFW Rocky Hill	15,000			
12060	ECD46000	29712	ARPA-Playhouse on Park	15,000	15,000	15,000	-
12060	ECD46000	29713	ARPA-Family Justice Center	50,000			
12060	ECD46000	29714	ARPA-East Hartford Little Lge	50,000			
12060	ECD46000	29715	ARPA-Hartford YMCA	1,000,000			
12060	ECD46000	29716	ARPA-ESF/Dream Camp of Htfd	100,000			
12060	ECD46000	29717	ARPA-Beta Iota Boule Found	100,000			
12060	ECD46000	29718	ARPA-Legacy Foundation	100,000			
12060	ECD46000	29719	ARPA-CCAT	1,000,000	1,000,000	-	1,000,000
12060	ECD46000	29720	ARPA-Middlesex YMCA	50,000	50,000	-	50,000
12060	ECD46000	29721	ARPA-Shatterproof	100,000			
12060	ECD46000	29722	ARPA-Summer Experience	15,000,000	15,000,000	50,000	14,281,795
12060	ECD46000	29723	ARPA-Statewide Marketing	7,107,000			
12060	ECD46000	29724	ARPA-Governor's Workforce Init	70,000,000	70,000,000	-	70,000,000
12060	ECD46000	29725	ARPA-CT Hospitality Ind Supp	30,000,000			
12060	ECD46000	29726	ARPA-Regulatory Modernization	1,000,000			
12060	ECD46000	29727	ARPA-Historic Wooster Square	500,000			
12060	ECD46000	29728	ARPA-Humane Commission	500,000			
12060	ECD46000	29729	ARPA-Ball and Sockets	200,000	200,000	-	200,000
12060	ECD46000	29730	ARPA-Junta for Prog Action	750,000			
12060	ECD46000	29731	ARPA-CT Airport Authority	2,000,000			
12060	SDE64000	29732	ARPA-Right to Read	-			
12060	SDE64000	29733	ARPA-Faith Acts PSDs	5,000,000			
12060	SDE64000	29734	ARPA-CT Writing Project	79,750			
12060	SDE64000	29735	ARPA-Ascend Mentoring	150,000			
12060	SDE64000	29736	ARPA-Women in Manufact/Platt	5,000			
12060	SDE64000	29737	ARPA-Elevate Bridgeport	400,000			
12060	SDE64000	29738	ARPA-RHAM Manufacturing Prg	22,000			
12060	SDE64000	29739	ARPA-East Hartford Youth Svcs	200,000			
12060	SDE64000	29740	ARPA-Student Achieve Thru Opp	100,000			
12060	SDE64000	29741	ARPA-Summer Camp Scholarships	3,500,000			
12060	SDE64000	29742	ARPA-New Haven Little League	500,000			
12060	SDE64000	29743	ARPA-Hamden Before/After Schl	400,000			
12060	SDE64000	29744	ARPA-Hamden Pre-K Programming	100,000			
12060	DEP43000	29745	ARPA-Air Quality Study	20,000	20,000	-	-
12060	DEP43000	29746	ARPA-Swimming Lessons to DEEP	500,000	500,000	-	-
12060	DEP43000	29747	ARPA-Barriers to Housing Remed	7,000,000	7,000,000	-	-
12060	DEP43000	29748	ARPA-Efficient Energy Retrofit	7,000,000	7,000,000	-	-
12060	DEP43000	29749	ARPA-Quinnipiac Av Canoe Lnch	250,000	250,000	-	-
12060	DOH46900	29750	ARPA-Downtown Evening Soup Kit	200,000	200,000	-	-
12060	DOH46900	29751	ARPA-Hands on Hartford	100,000	100,000	-	-
12060	DPH48500	29752	ARPA-DPH Loan Repayment	500,000			

FY 2022 ARPA CSFRF Allocations, Allotments and Expenditures (excluding Revenue Replacement)

Fund	Agency	SID	DESCRIPTION	FY 2022 Authorized Amount	Allotted	Encumbered	Expended
12060	DPH48500	29753	ARPA-Community Health Workers	3,000,000			
12060	DPH48500	29754	ARPA-Obesity & COVID-19 Study	500,000			
12060	DPH48500	29755	ARPA-Cornell Scott Hill Health	250,000	250,000	150,000	100,000
12062	DOT57000	29756	ARPA-Groton Water Taxi	100,000	-	-	-
12064	DOL40000	29757	ARPA-Domestic Worker Grants	200,000			
12066	DOL40000	29758	ARPA-Veterans Employ Opp PILOT	350,000			
12060	DOL40000	29759	ARPA-Opp LT Unemployed	750,000	750,000	-	-
12060	DOL40000	29760	ARPA-TBICO Danbury	25,000	25,000	-	-
12060	DOL40000	29761	ARPA-Boys/Girls Clb Wkfce Dev	50,000	50,000	-	-
12060	DOL40000	29762	ARPA-Women's Mentoring Network	5,000	5,000	-	-
12060	DOL40000	29763	ARPA-Senior Jobs Bank	10,000			
12060	DOL40000	29764	ARPA-Greater Bpt OIC Job Dev	250,000	250,000	-	-
12060	DOL40000	29765	ARPA-Unemployment Trust Fund	155,000,000	155,000,000	-	125,000,000
12060	DOL40000	29766	ARPA-Unemployment Support	15,000,000			
12060	DOL40000	29767	ARPA-Cust Svs for Mtge Crisis	550,000	550,000	550,000	-
12060	OEC64800	29768	ARPA-Care4Kids Parent Fees	5,300,000	5,300,000	-	5,300,000
12060	OEC64800	29769	ARPA-Parents Fees - Childcare	3,500,000	3,500,000	-	2,703,860
12060	OEC64800	29770	ARPA-Universal Home Visiting	8,000,000	8,000,000	175,000	-
12060	DHE66500	29771	ARPA-Roberta Willis Scholar	20,000,000	20,000,000	-	9,545,970
12060	DHE66500	29772	ARPA-Summer College Corps	1,500,000	915,142	-	915,141
12060	OPM20000	29773	ARPA-Private Providers	30,000,000			
12060	OPM20000	29774	ARPA-PPE & Supplies	10,000,000	10,000,000	-	-
12060	OPM20000	29775	ARPA-State Premium Pay	20,000,000			
12060	UOC67000	29776	ARPA-Higher Education - UConn	20,000,000	20,000,000	-	20,000,000
12060	UHC72000	29777	ARPA-UHC Revenue Impact	35,000,000	35,000,000	-	17,301,110
12060	UHC72000	29778	ARPA-UHC	38,000,000	38,000,000	-	38,000,000
12060	DCF91000	29779	ARPA-Fostering Community	10,000	10,000	-	-
12060	DCF91000	29780	ARPA-Casa Boricua-Meriden	50,000			
12060	DCF91000	29781	ARPA-Children's MH Initiatives	10,500,000	4,000,000	-	250,000
12060	DCF91000	29782	ARPA-Child First	5,100,000	5,100,000	-	2,961,142
12060	JUD95000	29783	ARPA-Mothers Against Violence	25,000	25,000	-	12,500
12060	JUD95000	29784	ARPA-Legal Rep for Tenant	10,000,000	10,000,000	-	6,500,000
12060	JUD95000	29785	ARPA-New Haven PAL	100,000	100,000	-	-
12060	DOC88000	29786	ARPA-TRUE Unit - Cheshire CI	500,000			
12060	DOC88000	29787	ARPA-WORTH Program York CI	250,000			
12060	DOC88000	29788	ARPA-Vocational Village	20,000,000			
12060	DSS60000	29789	ARPA-Fair Haven Clinic	10,000,000			
12060	DSS60000	29790	ARPA-Workforce Dev/Ed/Trng	1,000,000			
12060	DSS60000	29791	ARPA-Nursing Home Fac Supp	10,000,000			
12060	DSS60000	29792	ARPA-MyCT Resident One Stop	2,500,000			
12060	DSS60000	29793	ARPA-New Reach Life Havn Shltr	500,000	500,000	-	-
12060	DSS60000	29794	ARPA-Mary Wade	750,000	750,000	-	-
12060	DSS60000	29795	ARPA-Community Action Agencies	5,000,000			
12060	OLM10000	29796	ARPA-CTN	1,000,000	1,000,000	-	-
12060	MHA53000	29797	ARPA-DMHAS Private Providers	25,000,000	25,000,000	3,256,531	6,583,272
12060	SDR63500	29798	ARPA-Blind/Deaf Comm Supports	2,000,000			
TOTAL				656,033,769	359,150,142	4,131,531	235,172,995

Question 2

Provide a breakdown of all Project Longevity recipients and the funding they have received from all sources from FY 19 to FY 21, and FY 22 estimated.

Please see the attached project longevity budget analysis as requested.

Project Longevity FY2019-2022 Budget Analysis

	FY2019	FY2020	FY2021	FY2022
State Appropriation	\$596,752	\$998,750	\$998,750	\$948,813
Temporary enhancement funding (carryforward)	\$0	\$0	\$0	\$350,000
Holdback	\$0	\$49,938	\$99,876	\$0
<i>Available funds</i>	<i>\$596,752</i>	<i>\$948,812</i>	<i>\$898,874</i>	<i>\$1,298,813</i>
Awarded Funding				
State-level operations ¹	\$0	\$0	\$0	\$112,806
Hartford	\$158,069	\$199,196	\$188,629	\$370,773
New Haven	\$266,603	\$332,985	\$326,339	\$325,518
Bridgeport	\$152,583	\$200,275	\$183,629	\$261,428
Waterbury	\$0	\$0	\$0	\$195,062
<i>Subtotal</i>	<i>\$577,254</i>	<i>\$732,456</i>	<i>\$698,597</i>	<i>\$1,265,587</i>
Expended Funding				
Hartford	\$120,825	\$125,879	\$186,188	
New Haven	\$264,547	\$251,257	\$293,518	
Bridgeport	\$151,147	\$142,699	\$180,772	
<i>Subtotal</i>	<i>\$536,520</i>	<i>\$519,835</i>	<i>\$660,478</i>	
Returned Funding²				
Hartford	\$21,894	\$23,518	\$2,441	
New Haven	\$2,055	\$13,483	\$26,236	
Bridgeport	\$1,435	\$41,119	\$2,857	
<i>Subtotal</i>	<i>\$25,384</i>	<i>\$78,120</i>	<i>\$31,534</i>	
De-obligated Funding (includes Returned Funding)³				
Hartford	\$37,244	\$73,317	\$2,441	
New Haven	\$2,055	\$81,728	\$32,821	
Bridgeport	\$1,435	\$57,576	\$2,857	
<i>Subtotal</i>	<i>\$40,734</i>	<i>\$212,621</i>	<i>\$38,119</i>	
Holdback and Lapse				
Waterbury Lapse	\$0	\$200,275	\$200,275	
Other Lapse	\$40,734	\$212,621	\$38,119	
<i>Subtotal</i>	<i>\$40,734</i>	<i>\$462,834</i>	<i>\$338,270</i>	

¹. Prior to FY2022, state-level operations funding was awarded to the New Haven fiduciary agent for both site- and state-level grant administration. The FY2019-2021 New Haven awarded-funding line includes both expenditures.

². Returned funds are cash distributed to sites but not expended and subsequently returned to OPM.

³. De-obligated funds are awarded to sites but not expended and therefore remain within OPM.

Question 3

Provide a list of responsibilities for the proposed new GF position related to contract oversight and procurement. What kinds of contracts will this person oversee? What will this oversight look like?

Responsibilities for proposed new GF Position:

The Office of Finance serves as an in-house advisor to OPM and the Governor's Office regarding the financial management, procurement, and contracting policies and practices of State agencies. The Office of Finance also develops policy and provides guidance to municipalities and other local governments in the area of municipal finance; provides staff support to the Municipal Finance Advisory Commission; and provides support to the Municipal Accountability Review Board, which is within OPM for administrative purposes.

There are insufficient staff resources to meet the demands on the Office to assist State agencies, quasi-public agencies, municipalities, and statutory boards and commissions. This funding will support a position in the Office that will perform highly technical and complex financial analyses, provide guidance to address state agencies federal single audit findings and corrective action plans for federal funds, assist with developing audit compliance and oversight.

Further, the position will assist with monitoring the financial condition of municipalities and provide support to the Municipal Finance Advisory Commission and the Municipal Accountability Review Board (MARB) and provide support to develop standardized financial reporting for distressed municipalities for consistency in financial activities reported in order to streamline reporting for Municipal Finance Advisory Commission.

What kinds of contracts will this person oversee?

Purchase of Service Agreements (Pursuant to Sec. 4-67i) and Personal Service Agreements (Pursuant to Sec. 4-217).

What will this oversight look like?

- Setting procurement standards for Purchase of Service Agreements and Personal Service Agreements pursuant to C.G.S § 4-217.
- Reviewing and approving requests for personal service and purchase of service agreements pursuant to C.G.S § 4-212 to 4-216.
- Reviewing and approving agency procurement plans that lists all services and programs the agency intends to contract for over the next three-year period pursuant to C.G.S. § 4-67i.

Question 4

Provide more information the following ARPA funding: 1) \$928,779 for evaluation of ARPA initiatives, and 2) \$1,250,000 for audit capacity for recipients of ARPA funding

Provide more information the following ARPA funding: 1) \$928,779 for evaluation of ARPA initiatives

- **Will this funding be used for positions? If so, how many? What will their responsibilities be?**

The funding for programmatic evaluation of ARPA initiatives will support two (2) durational positions for two and a half years, coterminous with the federal funding. The positions will be responsible for:

- i. Public reporting on impact, including development of the annual Recovery Plan Performance Report (RPPR) to United States Treasury (UST), which covers community engagement, development of learning agendas and logic models;
- ii. Developing and reviewing evaluations plans from ARPA initiatives;
- iii. Providing technical assistance to projects and facilitating use of existing state resources to reduce duplication of effort;
- iv. Collecting and synthesizing evaluation results across ARPA initiatives

- **Which initiatives and recipients will be examined with these pots of funding? How will OPM determine this?**

OPM proposes, for programmatic evaluation, that the initiatives be identified through development of a 'learning agenda' for the ARPA initiatives. Learning agendas are "systematic plans to identify, prioritize, answer important questions about programs and policies using analytic techniques that are appropriate to the type of question asked."¹ Treasury guidance encourages development of a learning agenda to prioritize and identify opportunities for evidence-building and evaluation and further encourages learning agendas to be developed with a wide range of stakeholders, including the intended beneficiaries of the programs. Connecticut has already indicated the potential use of a Learning Agenda for prioritization in the Interim Report, submitted to UST on August 31, 2021.² A sample learning agenda that may be a useful reference is the one developed for P20 WIN, the state longitudinal data system, in late 2021.³

Prioritization for a learning agenda, is anticipated to closely follow the priority areas identified by Governor Lamont and referenced in the ARPA Plan. Core projects can be identified that have the potential to generate high-quality evidence during the course of SLFRF funding support. Prioritization is necessary to allocate limited resources efficiently – despite the resources available, we cannot 'evaluate everything.'

While a learning agenda provides a foundation to prioritize investments, the identification of projects for evaluation can also be based on additional factors, such as:

¹ Department of the Treasury, Final Rule, guidance on Program Evaluation, Data and Outreach: <https://home.treasury.gov/system/files/136/SLFRF-Final-Rule.pdf#page=188>

² State of Connecticut, Recovery Plan, State and Local Fiscal Recovery Funds, 2021 Report: https://portal.ct.gov/-/media/OPM/Coronavirus/CT_SLFRF_Recovery_Plan_Performance_Report_ARPA_083121.pdf

³ P20 WIN learning agenda: <https://portal.ct.gov/OPM/P20Win/Learning-Agenda>

Question 4

- i) The alignment between the project and the priority areas for SLFRF investments as a whole;
- ii) The scale or magnitude of the project, with the anticipation that projects with greater reach are a more likely focus for rigorous program evaluation, including consideration of the capability of the host agency;
- iii) The existing evidence base for the program, to ensure that the methods required for rigorous program evaluation are appropriate and that any evaluation can generate new knowledge and insights;
- iv) The potential for robust community engagement, to use those insights to inform the evidence-building strategy with both qualitative and quantitative data ('mixed methods'), identified as a capacity gap in Connecticut's State Data Plan.

- **Can OPM describe the process that will be in place relating to evaluation and auditing?
What will these audits and evaluations look like?**

Evaluations of ARPA investments are anticipated to produce standalone reports for individual investments. The role for the evaluation unit at OPM will be to coordinate and synthesize results across those individual investments, so that different stakeholders are able to understand impact in a holistic, rather than piecemeal, fashion. Whenever possible, the results of evaluations and reports will be distributed through existing state resources, such as the open data and GIS portals.

Question 4

Provide more information the following ARPA funding: 1) \$928,779 for evaluation of ARPA initiatives, and 2) \$1,250,000 for audit capacity for recipients of ARPA funding

Provide more information the following ARPA funding: 2) \$1,250,000 for audit capacity for recipients of ARPA funding

The state has significant responsibilities in administering ARPA, including substantial reporting requirements and a need to ensure that the funds are being used appropriately through state agencies and subrecipient entities. The audit and monitoring responsibilities for ARPA are detailed in the [ARPA Compliance and Reporting Guidance](#). North Carolina serves as an example of a state explicitly resourcing \$11 million towards activities including monitoring spending and compliance with state and federal requirements according to the [National Conference of State Legislatures](#).

The \$1,250,000 proposal will be used to conduct subrecipient monitoring of the integrity of ARPA CSFRF funded projects.

The primary responsibility of this third party will be monitoring and anti-fraud as it pertains to ARPA CSFRF projects including the following tasks:

1. Performance and program monitoring and promotion of best practices
2. Continuing risk assessments and loss prevention strategies
3. Prevention, detection and investigation of fraud and misconduct
4. Monitoring appropriate compliance systems and controls within agencies, as required by federal, state and local law
5. If necessary, conduct forensic accounting and other specialty accounting services

Question 5

Provide a list of cemeteries that received Neglected Cemeteries Account funding in FY 21

FY21

36 Awards @ \$3,332/Each

In FY2021, OPM awarded \$3,332 in grants to 36 towns totaling \$119,952 for neglected cemeteries upkeep in the State. In FY2021, only 4 out of the 36 towns have requested funds for work performed. Grants funds expires after 2 years from the effective date of the grant award date.

MUNICIPALITY	CORE CT CONTRACT #	PROJECT NAME	EFFECTIVE DATE OF GRANT AWARD	AMOUNT AWARDED	EXPENDED TO-DATE
Andover	20OPM4605AF	Cider Mill Cemetery	2/17/2021	3,332.00	
Berlin	20OPM4604AL	Ledge Cemetery	12/29/2020	3,332.00	
Bethany	20OPM4604AV	Old Methodist, Old Congregational, Carrington	2/17/2021	3,332.00	
Bethlehem	20OPM4604AA	Bellamy Lane Cemetery	12/11/2020	3,332.00	
Bloomfield	20OPM4604AM	Lattimer Hill Cemetery, Wintonbury Cemetery	7/21/2021	3,332.00	
Branford	20OPM4605AB	Damascus Cemetery	1/14/2021	3,332.00	
Bristol	20OPM4604AB	Downs Cemetery, Lewis Sreet Cemetery	12/29/2020	3,332.00	
Brookfield	20OPM4604AS	Old South Cemetery, Northrop Cemetery	1/28/2021	3,332.00	
Canterbury	20OPM4604AG	Cleveland Cemetery	1/28/2021	3,332.00	
Cromwell	20OPM4605AI	Quarry Cemetery	1/6/2021	3,332.00	
Darien	20OPM4605AD	Leeds, Noroton, Slawson Cemetery	1/6/2021	3,332.00	
East Hartford	20OPM4604AC	Hockanum, Old South, Silver Lane, Hillside	1/6/2021	3,332.00	
Eastford	20OPM4604AH	Old Cemetery, General Lyon Cemetery	1/6/2021	3,332.00	3,332.00
Glastonbury	20OPM4604AU	Eastbury, John Tom Hill, Old South, Wassuc Cemetery	1/14/2021	3,332.00	
Granby	20OPM4605AE	Lee Cemetery, Cooley Cemetery	12/11/2020	3,332.00	
Griswold	20OPM4604AN	Spy Rock, Billings, Glasgo, Wilcox	12/11/2020	3,332.00	
Guilford	20OPM4604AW	Smallpox Cemetery	1/28/2021	3,332.00	2,350.00
Haddam	20OPM4605AA	East Ponsett, Burr District Cemetery	1/27/2021	3,332.00	
Hebron	20OPM4605AH	Old Cemetery	1/14/2021	3,332.00	
Killingworth	20OPM4605AG	Pine Orchard, Lane District, Parker Hill District	1/27/2021	3,332.00	
Mansfield	20OPM4605AC	Gurley, Riverside, Mansfield Center Cemetery	1/27/2021	3,332.00	
Marlborough	20OPM4604AZ	Jones Hollow Road Cemetery	1/28/2021	3,332.00	
Meriden	20OPM4604AJ	West Cemetery	2/17/2021	3,332.00	
Middlefield	20OPM4605AJ	Old North Burying Ground	1/27/2021	3,332.00	
New Milford	20OPM4604AR	Long Mountain Cemetery, Gallows Hill Cemetery	12/29/2020	3,332.00	3,332.00
Newtown	20OPM4604AQ	Cold Spring Cemetery	1/27/2021	3,332.00	3,332.00

Plainfield	20OPM4604AT	Hopkins Cemetery,Bennett Cemetery,Parke Cemetery	1/14/2021	3,332.00	
Pomfret	20OPM4605AK	Field,Grow, Quaker,Bruce Cemetery	12/29/2020	3,332.00	
Rocky Hill	20OPM4604AE	Center Cemetery	1/14/2021	3,332.00	
Salisbury	20OPM4604AK	Mt Riga Cemetery	2/17/2021	3,332.00	
Southington	20OPM4604AP	Merriman Burial Ground	2/17/2021	3,332.00	
Thompson	20OPM4604AY	Wilsonville Cemetery	12/11/2020	3,332.00	
Tolland	20OPM4604AD	South,East,North	12/11/2020	3,332.00	
Union	20OPM4604AF	Union Center Cemetery,Union North Cemetery	1/6/2021	3,332.00	
Weston	20OPM4604AI	Coley Cemetery	1/28/2021	3,332.00	
Wilton	20OPM4604AX	Ruscoe Family Cemetery	12/29/2020	3,332.00	
		Grand Total:		119,952.00	12,346.00
		Percent Expended of total Award:			10.29%



STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

Intergovernmental Policy and Planning Division

NEGLECTED CEMETERY ACCOUNT GRANTS - 2020

RFA RESULTS FOR RFA#: OPM_NCG_07312020

October 8, 2020

The following thirty-seven (37) municipalities ("Grantees") have been selected to receive a \$3,332 Neglected Cemetery Account Grant, contingent upon the successful submission and approval of required contractual documents. Such grants will commence upon full contract execution by both grantor and grantee, and such grants will terminate twenty-four (24) months from the date of execution.

Maintenance includes the clearing of weeds, briars and bushes; mowing of the ground's lawn areas; repairing of the ground's fences or walls; and straightening of memorial stones.

It is the sole responsibility of each potential Grantee to ensure it has a fully executed grant contract in place before incurring any grant-related expenditures. Failure to adhere to this condition, or the General Grant Conditions, will result in the rejection of any reimbursement requests for expenditures outside of the terms of the grant.

Andover	Darien	Killingworth	Salisbury
Berlin	East Hartford	Mansfield	Southington
Bethany	Eastford	Marlborough	Thompson
Bethlehem	Easton	Meriden	Tolland
Bloomfield	Glastonbury	Middlefield	Union
Branford	Granby	New Milford	Weston
Bristol	Griswold	Newtown	Wilton
Brookfield	Guilford	Plainfield	
Canterbury	Haddam	Pomfret	
Cromwell	Hebron	Rocky Hill	

Question 6

Provide a detailed breakdown of the proposed \$272M in ARPA funding for pandemic response measures.

Connecticut remains a leader in the fight against COVID-19 stemming from our responsiveness to public need, including setting up an expansive testing network for our neediest and most vulnerable residents, providing education and ample opportunities for vaccination, and supplementing personal protective equipment (PPE) when needed. The state remains nimble in its pandemic response, building up testing capacity in response to the Delta and Omicron surges when demand far outstripped supply, and pivoting to procure and distribute rapid tests and PPE. This allowed schools and businesses to remain open despite the surge.

While we remain cautiously optimistic that we are nearing the end of the COVID-19 public health pandemic, the recent Delta and Omicron waves have taught us that surges in infections arise with little notice and often with increasing intensity. The state needs to build upon lessons learned and remain vigilant and prepared to respond quickly to all the COVID-19 pandemic sends our way.

Early in the pandemic Connecticut quickly set up and facilitated testing for our hardest hit and most vulnerable residents. The state supported \$416.1 million in testing from the start of the pandemic through June 30, 2021, including:

- \$167.8 million in testing for nursing homes
- \$32.2 million in testing for assisted living facilities
- \$211.8 million in testing for public-facing and direct care state employees, homeless shelters, and via the Community Testing Program (CTP) that provided free testing in communities ranked high on the CDC's Social Vulnerability Index. Through strategic placement, the CTP served our most vulnerable residents including the undocumented, uninsured and front-line workers, as well as providing priority access to first responders and teachers.
- \$4.3 million in testing for higher education institutions

The state estimates spending an additional \$40.8 million from July through December 31, 2021, including \$18.2 million for continued testing in the community, \$14.1 million for state congregate care settings, and \$8.5 million for higher education. Testing has primarily been funded through the Coronavirus Relief Fund (CRF), but also has been supported through FEMA reimbursements, other federal grant funds and insurance collections. In addition to testing, the CRF and other funding sources were utilized to purchase almost \$300 million in PPE for distribution to towns, schools, local public health, first responders, nursing homes, assisted living facilities, corrections facilities and other state agencies and their affiliates – to keep our front-line workers safe while they performed some of society's most necessary functions.

While great progress has been made, the state no longer has readily available funds to grapple with the emergent challenges of the pandemic. With the expiration of the CRF dollars, the state needs to provide resources that enable flexible and quick action in the face of changing and unpredictable circumstances. This is clearly evident, not only throughout the pandemic, but in late December to early January when the state suddenly needed to procure \$44.5 million in rapid tests to supplement the limited availability of testing in the community. The Governor's recommended ARPA budget for testing and PPE continues

to support the minimum necessary resources to protect our state's residents. The estimate of total testing and PPE needs is \$338.3 million over fiscal years 2023 and 2024. FEMA is fully reimbursing for eligible testing and rapid test procurement and distribution; however, FEMA reimbursement is currently scheduled to end as of July 1, 2022. The Governor's proposed testing/PPE budget assumes FEMA will continue reimbursement for pandemic related activities, though at a reduced level of 75%, through the end of March 2023 when winter and the associated respiratory virus season ends. Assuming FEMA extends its reimbursement period, the Governor proposes \$272.0 million for public health testing and PPE related activities, including:

Fiscal Years 2023-2024 Projected Testing and PPE Budget

\$ in Millions

State Sponsored Testing			
Population	FY 2023 Estimate with FEMA Reimbursement*	FY 2024 Estimate	Total FY 2023-24 with FEMA Reimbursement*
Department of Corrections	\$13.1	\$29.9	\$42.9
Homeless shelters	\$0.2	\$0.1	\$0.2
Higher Ed (UConn, UCHC, CSU)	\$10.5	\$4.5	\$15.0
State Supported Testing: Free testing sites	\$9.1	\$13.0	\$22.1
State Supported Testing: Insurance billing sites^	\$16.1	\$23.5	\$39.7
	\$48.9	\$71.0	\$119.9

Stockpile Inventory, Additional Reserves, and Warehousing			
Item	FY 2023 Estimate with FEMA Reimbursement*	FY 2024 Estimate	Total FY 2023-24 with FEMA Reimbursement*
State Stockpile Inventory	\$6.0	\$8.0	\$14.0
Rapid Tests	\$82.5	\$27.5	\$110.0
Misc. - PCR test supplies, sanitizer, etc.	\$10.0	\$5.0	\$15.0
Medical Station Supplies (e.g. temp hospitals)	\$0.5	\$0.5	\$1.0
PPE Warehousing	\$5.0	\$4.0	\$9.0
Labor	\$2.0	\$1.0	\$3.0
	\$106.0	\$46.0	\$152.0

TOTAL	\$154.9	\$117.0	\$271.9
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* Assume 75% FEMA reimbursement through end of March 2023

^ Assume 55% uninsured

Specifically, the budget contemplates:

- A continuation of the current successful testing regime in correctional facilities for both staff as well as inmates, utilizing a combination of PCR and rapid tests, at an estimated \$42.9 million.
- The budget also allocates \$225,000 for testing for homeless shelters.
- \$15 million in support for higher education institutions as they work to keep students on-campus and in class.
- State Supported Testing (SST) sites provide walk-in COVID-19 PCR testing at 27 sites throughout the state, targeted to communities ranked high on the CDC's Social Vulnerability Index. While the SST sites collect and bill insurance for the insured, they also provide testing services regardless of insurance status. SST hours and sites were ramped up in response to the Omicron surge and are now being scaled down as testing needs decline. The state will continue to operate SST sites that can be scaled up as needed in response to potential future surges. In addition, the Department of Public Health (DPH), plans to expand the SST program to provide free (no insurance required) testing sites in some of the state's hardest hit communities to address public health inequities that have become more pronounced as a result of the pandemic. The proposed budget accounts for potential future surges and estimates \$22.1 million to support testing at free SST sites and \$39.7 million to support testing at insurance billing SST sites.
- The lack of PPE early in the pandemic left hospitals and nursing homes, amongst others, struggling to operate while keeping staff safe. DPH convened the PPE and Medical Materiel Work Group to develop a white paper detailing the state's PPE needs to cover a 90-day period. Based on the current stockpile maintained by the state and taking into account the expiration date of current supplies, the budget assumes the need to replenish half of the stockpile over the next two years. The exception is the state's current stockpile of surgical gowns, which will be expiring over the next few months and therefore to be fully replaced. The Governor's budget proposes \$14.0 million for updating and maintaining the state's PPE stockpile.
- Rapid COVID-19 tests became the primary tool for mitigation and containment during the Omicron surge when demand for testing far outstripped the availability of PCR testing. Rapid tests proved to be a safe and effective way to test to keep schools open and the economy operating despite the surge in COVID-19 cases. The state purchased and distributed \$44.5 million dollars in rapid tests to schools, municipalities, and vulnerable populations during the Omicron surge. The proposed budget assumes \$110 million in continued purchasing, warehousing, and distribution of rapid tests along with maintaining a stockpile in preparation for the possibility of another COVID surge.
- In addition to rapid tests, \$15 million is budgeted over two years for other miscellaneous supplies the state may need to acquire. For instance, the state previously purchased 3.7 million

disposable face shields, close to 800,000 hand sanitizer bottles, and over 600,000 swab collection supplies throughout the pandemic.

- The Governor's proposed ARPA allocation provides \$9 million for warehousing, \$1 million for maintaining the Medical Station Supplies (temporary hospitals), and \$3 million to cover labor for PPE distribution as well as support at SST sites. Currently, the National Guard are supporting the operations of SST sites, but their deployment is set to expire by March 15, 2021.

The Governor's proposed testing and PPE budget builds upon the state's past experiences, prudently continuing pandemic related activities most necessary to keep our residents safe, staying focused on the state's most vulnerable with a health equity lens, while also acknowledging and preparing for potential supply chain disruptions that have hindered the state's response capabilities in the past.

Question 7

Where recent increase in motor vehicle assessments taken into consideration in developing the motor vehicle mill rate policy?

The Motor Vehicle Tax Cap (SB 9 sections 1 & 2) is strictly a statutory grant formula that modifies the cap from 45 to 29 mills. Governor's Bill HB 5043 – An Act Reforming Motor Vehicle Assessment offers an additional piece to address the way motor vehicles are assessed. Attached is the bill's fact sheet.

Recent market changes in particular did not directly influence the development of the motor vehicle mill rate proposal. However, general awareness of annual grand list changes informed the decision to update the grant formula in section 4-66l, CGS, to reimburse municipalities based on the preceding year's grand list, rather than a fixed grand list year as the formula currently reflects. Because of this revision, changes to motor vehicle assessments will be reflected in the motor vehicle tax grants paid to municipalities in the subsequent year.

While there is a necessary delay in the timing of reimbursements to municipalities, the policy would still fully reimburse municipalities for the proposed mill rate cap after such delay. OPM receives assessment data from municipalities in May and must subsequently audit and verify the data. This process requires reimbursements, which are due to municipalities by August 1, to be calculated based on audited data from the prior fiscal year. This is consistent with other formula grants to municipalities; for example, PILOT payments are based on assessments from three years prior to the year in which grants are paid.

Finally, volatility in the fair market value of motor vehicles and its impact on property tax assessments is addressed by the changes proposed in HB 5043 – An Act Reforming Motor Vehicle Assessment. By assessing motor vehicles based on a depreciating schedule rather than fair market value, municipalities and taxpayers would be insulated from swings in motor vehicle assessments and have greater predictability in administering motor vehicle taxes.

From the Governor's mid-term budget:

Beginning in FY 2023, and for each fiscal year thereafter, the Governor recommends lowering the mill rate cap on motor vehicles from 45 mills to 29 mills. The Governor's recommended budget adjustments include an additional \$160.4 million to reimburse municipalities due to the lower cap, with grant reimbursements based on grand list data from the prior year. This expanded grant program would also reimburse districts directly for revenue impacts resulting from the proposed mill rate cap if the combined mill rate of the district and the municipality in which it is located exceeds 29 mills.



General Assembly

February Session, 2022

Governor's Bill No. 5043

LCO No. 624



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:

Request of the Governor Pursuant
to Joint Rule 9

AN ACT REFORMING MOTOR VEHICLE ASSESSMENT.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 14-163 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2022, and*
3 *applicable to assessment years commencing on or after October 1, 2023*):

4 (a) (1) [The] For assessment years commencing prior to October 1,
5 2023, the commissioner shall compile information concerning motor
6 vehicles and snowmobiles subject to property taxation pursuant to
7 section 12-71, as amended by this act, using the records of the
8 Department of Motor Vehicles and information reported by owners of
9 motor vehicles and snowmobiles. In addition to any other information
10 the owner of a motor vehicle or snowmobile is required to file with the
11 commissioner by law, such owner shall provide the commissioner with
12 the name of the town in which such owner's motor vehicle or
13 snowmobile is to be set in the list for property tax purposes, pursuant to
14 section 12-71, as amended by this act. On or before December 1, 2004,
15 and annually thereafter until and including December 1, 2022, the

16 commissioner shall provide to each assessor in this state a list
17 identifying motor vehicles and snowmobiles that are subject to property
18 taxation in each such assessor's town. Said list shall include the names
19 and addresses of the owners of such motor vehicles and snowmobiles,
20 and the vehicle identification numbers for all such vehicles for which
21 such numbers are available.

22 (2) For assessment years commencing on or after October 1, 2023, the
23 commissioner shall compile information concerning motor vehicles
24 subject to property taxation pursuant to section 12-71, as amended by
25 this act, using the records of the Department of Motor Vehicles and
26 information reported by owners of motor vehicles. In addition to any
27 other information the owner of a motor vehicle is required to file with
28 the commissioner by law, such owner shall provide the commissioner
29 with the name of the town in which such owner's motor vehicle is to be
30 set in the list for property tax purposes, pursuant to section 12-71, as
31 amended by this act. On or before November 1, 2023, and annually
32 thereafter, the commissioner shall provide to each assessor in this state
33 a list identifying motor vehicles that are subject to property taxation in
34 each such assessor's town. Such list shall include the names and
35 addresses of the owners of such motor vehicles and the vehicle
36 identification numbers and manufacturer's suggested retail price for all
37 such vehicles for which such information is available.

38 (b) (1) On or before October 1, 2004, and annually thereafter until and
39 including October 1, 2023, the commissioner shall provide to each
40 assessor in this state a list identifying motor vehicles and snowmobiles
41 in each such assessor's town that were registered subsequent to the first
42 day of October of the assessment year immediately preceding, but prior
43 to the first day of August in such assessment year, and that are subject
44 to property taxation on a supplemental list pursuant to section 12-71b.
45 In addition to the information for each such vehicle and snowmobile
46 specified under subdivision (1) of subsection (a) of this section that is
47 available to the commissioner, the list provided under this subsection
48 shall include a code related to the date of registration of each such
49 vehicle or snowmobile.

50 (2) Not later than November 15, 2023, and monthly thereafter, the
51 commissioner shall provide to each assessor in this state a list
52 identifying motor vehicles in each such assessor's town that were
53 registered during the immediately preceding month and that are subject
54 to property taxation on a supplemental list pursuant to section 12-71b,
55 except that no such supplemental list shall be provided during the
56 months of September and October. In addition to the information for
57 such vehicle specified under subdivision (2) of subsection (a) of this
58 section that is available to the commissioner, the list provided under this
59 subsection shall include a code related to the date of registration of each
60 such vehicle.

61 (c) No assessor or tax collector shall disclose any information
62 contained in any list provided by the commissioner pursuant to
63 subsections (a) and (b) of this section if the commissioner is not required
64 to provide such information or if such information is protected from
65 disclosure under state or federal law.

66 Sec. 2. Section 12-71d of the general statutes is repealed and the
67 following is substituted in lieu thereof (*Effective July 1, 2022, and*
68 *applicable to assessment years commencing on or after October 1, 2023*):

69 (a) [On] Prior to and including October 1, 2022, on or before the first
70 day of October each year, the Secretary of the Office of Policy and
71 Management shall recommend a schedule of motor vehicle values
72 which shall be used by assessors in each municipality in determining
73 the assessed value of motor vehicles for purposes of property taxation.
74 For every vehicle not listed in the schedule the determination of the
75 assessed value of any motor vehicle for purposes of the property tax
76 assessment list in any municipality shall continue to be the
77 responsibility of the assessor in such municipality, provided the
78 legislative body of the municipality may, by resolution, approve any
79 change in the assessor's method of valuing motor vehicles. Any appeal
80 from the findings of assessors concerning motor vehicle values shall be
81 made in accordance with provisions related to such appeals under this
82 chapter. Such schedule of values shall include, to the extent that

83 information for such purpose is available, the value for assessment
84 purposes of any motor vehicle currently in use. The value for each motor
85 vehicle as listed shall represent one hundred per cent of the average
86 retail price applicable to such motor vehicle in this state as of the first
87 day of October in such year as determined by said secretary in
88 cooperation with the Connecticut Association of Assessing Officers.

89 (b) Not later than October 1, 2023, and annually thereafter, the
90 Secretary of the Office of Policy and Management shall, in consultation
91 with the Connecticut Association of Assessing Officers, recommend a
92 schedule of motor vehicle plate classes, which shall be used by assessors
93 in each municipality in determining the classification of motor vehicles
94 for purposes of property taxation. The value for each motor vehicle shall
95 be determined by the schedule of depreciation described in subdivision
96 (7) of section 12-63, as amended by this act. The determination of the
97 assessed value of any vehicle for which a manufacturer's suggested
98 retail price cannot be obtained for purposes of the property tax
99 assessment list in any municipality shall be the responsibility of the
100 assessor in such municipality, in consultation with the Connecticut
101 Association of Assessing Officers. Any appeal from the findings of
102 assessors concerning motor vehicle values shall be made in accordance
103 with provisions related to such appeals under this chapter.

104 Sec. 3. Section 12-63 of the general statutes is repealed and the
105 following is substituted in lieu thereof (*Effective July 1, 2022*):

106 (a) The present true and actual value of land classified as farm land
107 pursuant to section 12-107c, as forest land pursuant to section 12-107d,
108 as open space land pursuant to section 12-107e, or as maritime heritage
109 land pursuant to section 12-107g shall be based upon its current use
110 without regard to neighborhood land use of a more intensive nature,
111 provided in no event shall the present true and actual value of open
112 space land be less than it would be if such open space land comprised a
113 part of a tract or tracts of land classified as farm land pursuant to section
114 12-107c. The present true and actual value of all other property shall be
115 deemed by all assessors and boards of assessment appeals to be the fair

116 market value thereof and not its value at a forced or auction sale.

117 (b) (1) For the purposes of this subsection, (A) "electronic data
118 processing equipment" means computers, printers, peripheral computer
119 equipment, bundled software and any computer-based equipment
120 acting as a computer, as defined in Section 168 of the Internal Revenue
121 Code of 1986, or any subsequent corresponding internal revenue code
122 of the United States, as from time to time amended; (B) "leased personal
123 property" means tangible personal property which is the subject of a
124 written or oral lease or loan on the assessment date, or any such
125 property which has been so leased or loaned by the then current owner
126 of such property for three or more of the twelve months preceding such
127 assessment date; and (C) "original selling price" means the price at
128 which tangible personal property is most frequently sold in the year that
129 it was manufactured.

130 (2) Any municipality may, by ordinance, adopt the provisions of this
131 subsection to be applicable for the assessment year commencing
132 October first of the assessment year in which a revaluation of all real
133 property required pursuant to section 12-62 is performed in such
134 municipality, and for each assessment year thereafter. If so adopted, the
135 present true and actual value of tangible personal property, other than
136 motor vehicles, shall be determined in accordance with the provisions
137 of this subsection. If such property is purchased, its true and actual
138 value shall be established in relation to the cost of its acquisition,
139 including transportation and installation, and shall reflect depreciation
140 in accordance with the schedules set forth in subdivisions (3) to (6),
141 inclusive, of this subsection. If such property is developed and produced
142 by the owner of such property for a purpose other than wholesale or
143 retail sale or lease, its true and actual value shall be established in
144 relation to its cost of development, production and installation and shall
145 reflect depreciation in accordance with the schedules provided in
146 subdivisions (3) to (6), inclusive, of this subsection. The provisions of
147 this subsection shall not apply to property owned by a public service
148 company, as defined in section 16-1.

149 (3) The following schedule of depreciation shall be applicable with
150 respect to electronic data processing equipment:

151 (A) Group I: Computer and peripheral hardware, including, but not
152 limited to, personal computers, workstations, terminals, storage
153 devices, printers, scanners, computer peripherals and networking
154 equipment:

T1		Depreciated Value
T2		As Percentage
T3	Assessment Year	Of Acquisition
T4	Following Acquisition	Cost Basis
T5	First year	Seventy per cent
T6	Second year	Forty per cent
T7	Third year	Twenty per cent
T8	Fourth year and thereafter	Ten per cent

155 (B) Group II: Other hardware, including, but not limited to, mini-
156 frame and main-frame systems with an acquisition cost of more than
157 twenty-five thousand dollars:

T9		Depreciated Value
T10		As Percentage
T11	Assessment Year	Of Acquisition
T12	Following Acquisition	Cost Basis
T13	First year	Ninety per cent
T14	Second year	Sixty per cent
T15	Third year	Forty per cent
T16	Fourth year	Twenty per cent
T17	Fifth year and thereafter	Ten per cent

158 (4) The following schedule of depreciation shall be applicable with
159 respect to copiers, facsimile machines, medical testing equipment, and
160 any similar type of equipment that is not specifically defined as

161 electronic data processing equipment, but is considered by the assessor
162 to be technologically advanced:

T18		Depreciated Value
T19		As Percentage
T20	Assessment Year	Of Acquisition
T21	Following Acquisition	Cost Basis
T22	First year	Ninety-five per cent
T23	Second year	Eighty per cent
T24	Third year	Sixty per cent
T25	Fourth year	Forty per cent
T26	Fifth year and thereafter	Twenty per cent

163 (5) The following schedule of depreciation shall be applicable with
164 respect to machinery and equipment used in the manufacturing process:

T27		Depreciated Value
T28		As Percentage
T29	Assessment Year	Of Acquisition
T30	Following Acquisition	Cost Basis
T31	First year	Ninety per cent
T32	Second year	Eighty per cent
T33	Third year	Seventy per cent
T34	Fourth year	Sixty per cent
T35	Fifth year	Fifty per cent
T36	Sixth year	Forty per cent
T37	Seventh year	Thirty per cent
T38	Eighth year and thereafter	Twenty per cent

165 (6) The following schedule of depreciation shall be applicable with
166 respect to all tangible personal property other than that described in
167 subdivisions (3) to (5), inclusive, and subdivision (7) of this subsection:

T39		Depreciated Value
T40		As Percentage
T41	Assessment Year	Of Acquisition
T42	Following Acquisition	Cost Basis
T43	First year	Ninety-five per cent
T44	Second year	Ninety per cent
T45	Third year	Eighty per cent
T46	Fourth year	Seventy per cent
T47	Fifth year	Sixty per cent
T48	Sixth year	Fifty per cent
T49	Seventh year	Forty per cent
T50	Eighth year and thereafter	Thirty per cent

168 (7) For assessment years commencing on or after October 1, 2023, the
169 following schedule of depreciation shall be applicable with respect to
170 motor vehicles based on the manufacturer's suggested retail price of
171 such motor vehicles:

T51		<u>Percentage of</u>
T52		<u>Manufacturer's Suggested</u>
T53	<u>Age of Vehicle</u>	<u>Retail Price</u>
T54	<u>Up to year one</u>	<u>Eighty per cent</u>
T55	<u>Year two</u>	<u>Seventy-five per cent</u>
T56	<u>Year three</u>	<u>Seventy per cent</u>
T57	<u>Year four</u>	<u>Sixty-five per cent</u>
T58	<u>Year five</u>	<u>Sixty per cent</u>
T59	<u>Year six</u>	<u>Fifty-five per cent</u>
T60	<u>Year seven</u>	<u>Fifty per cent</u>
T61	<u>Year eight</u>	<u>Forty-five per cent</u>
T62	<u>Year nine</u>	<u>Forty per cent</u>
T63	<u>Year ten</u>	<u>Thirty-five per cent</u>
T64	<u>Year eleven</u>	<u>Thirty per cent</u>
T65	<u>Year twelve</u>	<u>Twenty-five per cent</u>

T66	<u>Year thirteen</u>	<u>Twenty per cent</u>
T67	<u>Year fourteen</u>	<u>Fifteen per cent</u>
T68	<u>Years fifteen to nineteen</u>	<u>Ten per cent</u>
T69	<u>Years twenty and beyond</u>	<u>Not less than two</u>
T70		<u>thousand dollars</u>

172 [(7)] (8) The present true and actual value of leased personal property
173 other than motor vehicles shall be determined in accordance with the
174 provisions of this subdivision. Such value for any assessment year shall
175 be established in relation to the original selling price for self-
176 manufactured property or acquisition cost for acquired property and
177 shall reflect depreciation in accordance with the schedules provided in
178 subdivisions (3) to (6), inclusive, of this subsection. If the assessor is
179 unable to determine the original selling price of leased personal
180 property, the present true and actual value thereof shall be its current
181 selling price.

182 [(8)] (9) With respect to any personal property which is prohibited by
183 law from being sold, the present true and actual value of such property
184 shall be established with respect to such property's original
185 manufactured cost increased by a ratio the numerator of which is the
186 total proceeds from the manufacturer's salable equipment sold and the
187 denominator of which is the total cost of the manufacturer's salable
188 equipment sold. Such value shall then be depreciated in accordance
189 with the appropriate schedule in this subsection.

190 [(9)] (10) The schedules of depreciation set forth in subdivisions (3) to
191 (6), inclusive, of this subsection shall not be used with respect to
192 videotapes, horses or other taxable livestock or electric cogenerating
193 equipment.

194 [(10)] (11) If the assessor determines that the value of any item of
195 personal property, other than a motor vehicle, produced by the
196 application of the schedules set forth in this subsection does not
197 accurately reflect the present true and actual value of such item, the
198 assessor shall adjust such value to reflect the present true and actual

199 value of such item.

200 [(11)] (12) Nothing in this subsection shall prevent any taxpayer from
201 appealing any assessment made pursuant to this subsection if such
202 assessment does not accurately reflect the present true and actual value
203 of any item of such taxpayer's personal property.

204 Sec. 4. Section 12-41 of the general statutes is repealed and the
205 following is substituted in lieu thereof (*Effective July 1, 2022, and*
206 *applicable to assessment years commencing on or after October 1, 2023*):

207 (a) "Municipality", whenever used in this section, includes each town,
208 consolidated town and city, and consolidated town and borough.

209 (b) (1) [No] For assessment years commencing prior to October 1,
210 2023, no person required by law to file an annual declaration of personal
211 property shall include in such declaration motor vehicles that are
212 registered in the office of the state Commissioner of Motor Vehicles.
213 With respect to any vehicle subject to taxation in a town other than the
214 town in which such vehicle is registered, pursuant to section 12-71, as
215 amended by this act, information concerning such vehicle may be
216 included in a declaration filed pursuant to this section or section 12-43,
217 as amended by this act, or on a report filed pursuant to section 12-57a.

218 (2) For assessment years commencing on or after October 1, 2023, any
219 person required to file an annual declaration of tangible personal
220 property shall include in such declaration the motor vehicle listing,
221 pursuant to subdivision (2) of subsection (f) of section 12-71, as amended
222 by this act, of any motor vehicle owned by such person. If, after the
223 annual deadline for filing a declaration, a motor vehicle is deemed
224 personal property by the assessor, such motor vehicle shall be added to
225 the declaration of the owner of such vehicle or included on a new
226 declaration if no declaration was submitted in the prior year. The value
227 of the motor vehicle shall be determined pursuant to section 12-63, as
228 amended by this act. If applicable, the value of the motor vehicle for the
229 current assessment year shall be prorated pursuant to section 12-71b,
230 and shall not be considered omitted property, as defined in section 12-

231 53, as amended by this act, or subject to a penalty pursuant to subsection
232 (e) of this section.

233 (c) The annual declaration of the tangible personal property owned
234 by such person on the assessment date, shall include, but is not limited
235 to, the following property: Machinery used in mills and factories, cables,
236 wires, poles, underground mains, conduits, pipes and other fixtures of
237 water, gas, electric and heating companies, leasehold improvements
238 classified as other than real property and furniture and fixtures of stores,
239 offices, hotels, restaurants, taverns, halls, factories and manufacturers.
240 Tangible personal property does not include a sign placed on a property
241 indicating that the property is for sale or lease. On and after October 1,
242 2023, tangible personal property shall include motor vehicles listed on
243 the schedule of motor vehicle plate classes recommended pursuant to
244 section 12-71d, as amended by this act. Commercial or financial
245 information in any declaration filed under this section, except for
246 commercial or financial information which concerns motor vehicles,
247 shall not be open for public inspection but may be disclosed to
248 municipal officers for tax collection purposes.

249 (d) For assessment years commencing on or after October 1, 2023, the
250 Office of Policy and Management shall, in consultation with the
251 Connecticut Association of Assessing Officers, prescribe a form for the
252 annual declaration of personal property.

253 ~~[(d)]~~ (e) Any person required by law to file an annual declaration of
254 personal property may sign and file such declaration electronically, ~~[on~~
255 ~~a form provided by the assessor of a municipality,]~~ provided ~~[such]~~ the
256 municipality in which such declaration is to be filed (1) has the
257 technological ability to accept electronic signatures, and (2) agrees to
258 accept electronic signatures for annual declarations of personal
259 property.

260 ~~[(e)]~~ (f) (1) Any person who fails to file a declaration of personal
261 property on or before the first day of November, or on or before the
262 extended filing date as granted by the assessor pursuant to section 12-

263 42, as amended by this act, shall be subject to a penalty equal to twenty-
264 five per cent of the assessment of such property; (2) any person who files
265 a declaration of personal property in a timely manner, but has omitted
266 property, as defined in section 12-53, as amended by this act, shall be
267 subject to a penalty equal to twenty-five per cent of the assessment of
268 such omitted property. The penalty shall be added to the grand list by
269 the assessor of the town in which such property is taxable; and (3) any
270 declaration received by the municipality to which it is due that is in an
271 envelope bearing a postmark, as defined in section 1-2a, showing a date
272 within the allowed filing period shall not be deemed to be delinquent.

273 Sec. 5. Subsection (a) of section 12-53 of the general statutes is
274 repealed and the following is substituted in lieu thereof (*Effective July 1,*
275 *2022, and applicable to assessment years commencing on or after October 1,*
276 *2023*):

277 (a) For purposes of this section: (1) "Omitted property" means
278 property for which complete information is not included in the
279 declaration required to be filed by law with respect to [either] (A) the
280 total number and type of all items subject to taxation, [or] (B) the true
281 original cost and year acquired of all such items, or (C) on or after
282 October 1, 2023, the manufacturer's suggested retail price of a motor
283 vehicle plus any applicable after-market alterations to such motor
284 vehicle, (2) "books", "papers", "documents" and "other records" includes,
285 but is not limited to, federal tax forms relating to the acquisition and cost
286 of fixed assets, general ledgers, balance sheets, disbursement ledgers,
287 fixed asset and depreciation schedules, financial statements, invoices,
288 operating expense reports, capital and operating leases, conditional
289 sales agreements and building or leasehold ledgers, and (3) "designee of
290 an assessor" means a Connecticut municipal assessor certified in
291 accordance with subsection (b) of section 12-40a, a certified public
292 accountant, a revaluation company certified in accordance with section
293 12-2c for the valuation of personal property, or an individual certified
294 as a revaluation company employee in accordance with section 12-2b for
295 the valuation of personal property.

296 Sec. 6. Section 12-71 of the general statutes is repealed and the
297 following is substituted in lieu thereof (*Effective July 1, 2022, and*
298 *applicable to assessment years commencing on or after October 1, 2023*):

299 (a) (1) [All] For assessment years commencing prior to October 1,
300 2023, goods, chattels and effects or any interest therein, including any
301 interest in a leasehold improvement classified as other than real
302 property, belonging to any person who is a resident in this state, shall
303 be listed for purposes of property tax in the town where such person
304 resides, subject to the provisions of sections 12-41, as amended by this
305 act, 12-43, as amended by this act, and 12-59. Any such property
306 belonging to any nonresident shall be listed for purposes of property tax
307 as provided in section 12-43, as amended by this act. Motor vehicles and
308 snowmobiles shall be listed for purposes of the property tax in
309 accordance with subsection (f) of this section.

310 (2) For assessment years commencing on or after October 1, 2023,
311 goods, chattels and effects or any interest therein, including any interest
312 in a leasehold improvement classified as other than real property,
313 belonging to any person who is a resident in this state, shall be listed for
314 purposes of property tax in the town where such person resides, subject
315 to the provisions of sections 12-41, as amended by this act, 12-43, as
316 amended by this act, and 12-59. Any such property belonging to any
317 nonresident shall be listed for purposes of property tax as provided in
318 section 12-43, as amended by this act.

319 (b) Except as otherwise provided by the general statutes, property
320 subject to this section shall be valued at the same percentage of its then
321 actual valuation as the assessors have determined with respect to the
322 listing of real estate for the same year, except that any antique, rare or
323 special interest motor vehicle, as defined in section 14-1, shall be
324 assessed at a value of not more than five hundred dollars. The owner of
325 such antique, rare or special interest motor vehicle may be required by
326 the assessors to provide reasonable documentation that such motor
327 vehicle is an antique, rare or special interest motor vehicle, provided any
328 motor vehicle for which special number plates have been issued

329 pursuant to section 14-20 shall not be required to provide any such
330 documentation. The provisions of this section shall not include money
331 or property actually invested in merchandise or manufacturing carried
332 on out of this state or machinery or equipment which would be eligible
333 for exemption under subdivision (72) of section 12-81 once installed and
334 which cannot begin or which has not begun manufacturing, processing
335 or fabricating; or which is being used for research and development,
336 including experimental or laboratory research and development, design
337 or engineering directly related to manufacturing or being used for the
338 significant servicing, overhauling or rebuilding of machinery and
339 equipment for industrial use or the significant overhauling or
340 rebuilding of other products on a factory basis or being used for
341 measuring or testing or metal finishing or in the production of motion
342 pictures, video and sound recordings.

343 (c) [Upon] For assessment years commencing prior to October 1, 2023,
344 upon payment of the property tax assessed with respect to any property
345 referred to in this section, owned by a resident or nonresident of this
346 state, which is currently used or intended for use in relation to
347 construction, building, grading, paving or similar projects, including,
348 but not limited to, motor vehicles, bulldozers, tractors and any
349 trailer-type vehicle, excluding any such equipment weighing less than
350 five hundred pounds, and excluding any motor vehicle subject to
351 registration pursuant to chapter 246 or exempt from such registration
352 by section 14-34, the town in which such equipment is taxed shall issue,
353 at the time of such payment, for display on a conspicuous surface of
354 each such item of equipment for which such tax has been paid, a
355 validation decal or sticker, identifiable as to the year of issue, which will
356 be presumptive evidence that such tax has been paid in the appropriate
357 town of the state.

358 (d) (1) Personal property subject to taxation under this chapter shall
359 not include computer software, except when the cost thereof is included,
360 without being separately stated, in the cost of computer hardware.
361 "Computer software" shall include any program or routine used to
362 cause a computer to perform a specific task or set of tasks, including

363 without limitation, operational and applicational programs and all
364 documentation related thereto.

365 (2) The provisions of subdivision (1) of this subsection shall be
366 applicable (A) to the assessment year commencing October 1, 1988, and
367 each assessment year thereafter, and (B) to any assessment of computer
368 software made after September 30, 1988, for any assessment year
369 commencing before October 1, 1988.

370 (3) Nothing contained in this subsection shall create any implication
371 related to liability for property tax with respect to computer software
372 prior to July 1, 1989.

373 (4) A certificate of correction in accordance with section 12-57 shall
374 not be issued with respect to any property described in subdivision (1)
375 of this subsection for any assessment year commencing prior to October
376 1, 1989.

377 (e) For assessment years commencing on or after October 1, 1992,
378 each municipality shall exempt aircraft, as defined in section 15-34, from
379 the provisions of this chapter.

380 (f) (1) [Property] For assessment years commencing prior to October
381 1, 2023, property subject to taxation under this chapter shall include each
382 registered and unregistered motor vehicle and snowmobile that, in the
383 normal course of operation, most frequently leaves from and returns to
384 or remains in a town in this state, and any other motor vehicle or
385 snowmobile located in a town in this state, which motor vehicle or
386 snowmobile is not used or is not capable of being used.

387 (2) (A) For assessment years commencing on or after October 1, 2023,
388 each municipality shall list motor vehicles registered and classified in
389 accordance with section 12-71d, as amended by this act, and such motor
390 vehicles shall be valued in the same manner as motor vehicles valued
391 pursuant to section 12-63, as amended by this act.

392 (B) For assessment years commencing on or after October 1, 2023, any

393 unregistered motor vehicle or motor vehicle that is not used or capable
394 of being used that is located in a municipality in this state, shall be listed
395 and valued in the manner described in subparagraph (A) of this
396 subdivision.

397 [(2)] (3) (A) [Any] For assessment years commencing prior to October
398 1, 2023, any motor vehicle or snowmobile registered in this state subject
399 to taxation in accordance with the provisions of this subsection shall be
400 set in the list of the town where such vehicle in the normal course of
401 operation most frequently leaves from and returns to or in which it
402 remains. It shall be presumed that any such motor vehicle or
403 snowmobile most frequently leaves from and returns to or remains in
404 the town in which the owner of such vehicle resides, unless a provision
405 of this subsection otherwise expressly provides. As used in this
406 subsection, "the town in which the owner of such vehicle resides" means
407 the town in this state where [(A)] (i) the owner, if an individual, has
408 established a legal residence consisting of a true, fixed and permanent
409 home to which such individual intends to return after any absence, or
410 [(B)] (ii) the owner, if a company, corporation, limited liability company,
411 partnership, firm or any other type of public or private organization,
412 association or society, has an established site for conducting the
413 purposes for which it was created. In the event such an entity resides in
414 more than one town in this state, it shall be subject to taxation by each
415 such town with respect to any registered or unregistered motor vehicle
416 or snowmobile that most frequently leaves from and returns to or
417 remains in such town.

418 (B) For assessment years commencing on or after October 1, 2023, any
419 motor vehicle subject to taxation in this state in accordance with the
420 provisions of this subsection shall be set in the list of the town where
421 such vehicle in the normal course of operation most frequently leaves
422 from and returns to or in which it remains. It shall be presumed that any
423 such motor vehicle most frequently leaves from and returns to or
424 remains in the town in which the owner of such vehicle resides, unless
425 a provision of this subsection otherwise expressly provides. As used in
426 this subsection, "the town in which the owner of such vehicle resides"

means the town in this state where (i) the owner, if an individual, has established a legal residence consisting of a true, fixed and permanent home to which such individual intends to return after any absence, or (ii) the owner, if a company, corporation, limited liability company, partnership, firm or any other type of public or private organization, association or society, has an established site for conducting the purposes for which it was created. In the event such an entity resides in more than one town in this state, it shall be subject to taxation by each such town with respect to any registered or unregistered motor vehicle that most frequently leaves from and returns to or remains in such town.

[(3)] (4) Any motor vehicle owned by a nonresident of this state shall be set in the list of the town where such vehicle in the normal course of operation most frequently leaves from and returns to or in which it remains. If such vehicle in the normal course of operation most frequently leaves from and returns to or remains in more than one town, it shall be set in the list of the town in which such vehicle is located for the three or more months preceding the assessment day in any year, except that, if such vehicle is located in more than one town for three or more months preceding the assessment day in any year, it shall be set in the list of the town where it is located for the three months or more in such year nearest to such assessment day. In the event a motor vehicle owned by a nonresident is not located in any town for three or more of the months preceding the assessment day in any year, such vehicle shall be set in the list of the town where such vehicle is located on such assessment day.

[(4)] (5) (A) [Notwithstanding] For assessment years commencing prior to October 1, 2023, notwithstanding any provision of subdivision [(2)] (3) of this subsection: [(A)] (i) Any registered motor vehicle that is assigned to an employee of the owner of such vehicle for the exclusive use of such employee and which, in the normal course of operation most frequently leaves from and returns to or remains in such employee's town of residence, shall be set in the list of the town where such employee resides; [(B)] (ii) any registered motor vehicle that is being operated, pursuant to a lease, by a person other than the owner of such

461 vehicle, or such owner's employee, shall be set in the list of the town
462 where the person who is operating such vehicle pursuant to said lease
463 resides; [(C)] (iii) any registered motor vehicle designed or used for
464 recreational purposes, including, but not limited to, a camp trailer,
465 camper or motor home, shall be set in the list of the town such vehicle,
466 in the normal course of its operation for camping, travel or recreational
467 purposes in this state, most frequently leaves from and returns to or the
468 town in which it remains. If such a vehicle is not used in this state in its
469 normal course of operation for camping, travel or recreational purposes,
470 such vehicle shall be set in the list of the town in this state in which the
471 owner of such vehicle resides; and [(D)] (iv) any registered motor
472 vehicle that is used or intended for use for the purposes of construction,
473 building, grading, paving or similar projects, or to facilitate any such
474 project, shall be set in the list of the town in which such project is
475 situated if such vehicle is located in said town for the three or more
476 months preceding the assessment day in any year, provided [(i)] if such
477 vehicle is located in more than one town in this state for three or more
478 months preceding the assessment day in any year, such vehicle shall be
479 set in the list of the town where it is located for the three months or more
480 in such year nearest to such assessment day, and [(ii)] if such vehicle is
481 not located in any town for three or more of the months preceding the
482 assessment day in any year, such vehicle shall be set in the list of the
483 town where such vehicle is located on such assessment day.

484 (B) For assessment years commencing on or after October 1, 2023,
485 notwithstanding any provision of subdivision (3) of this subsection: (i)
486 Any motor vehicle that is assigned to an employee of the owner of such
487 vehicle for the exclusive use of such employee and which, in the normal
488 course of operation most frequently leaves from and returns to or
489 remains in such employee's town of residence, shall be set in the list of
490 the town where such employee resides; (ii) any motor vehicle that is
491 being operated, pursuant to a lease, by a person other than the owner of
492 such vehicle, or such owner's employee, shall be set in the list of the
493 town where the person who is operating such vehicle pursuant to said
494 lease resides; (iii) any motor vehicle designed or used for recreational

495 purposes, including, but not limited to, a camper or motor home, shall
496 be set in the list of the town such vehicle, in the normal course of its
497 operation for camping, travel or recreational purposes in this state, most
498 frequently leaves from and returns to or the town in which it remains.
499 If such a vehicle is not used in this state in its normal course of operation
500 for camping, travel or recreational purposes, such vehicle shall be set in
501 the list of the town in this state in which the owner of such vehicle
502 resides; and (iv) any motor vehicle that is used or intended for use for
503 the purposes of construction, building, grading, paving or similar
504 projects, or to facilitate any such project, shall be set in the list of the
505 town in which such project is situated if such vehicle is located in said
506 town for the three or more months preceding the assessment day in any
507 year, provided if such vehicle is located in more than one town in this
508 state for three or more months preceding the assessment day in any
509 year, such vehicle shall be set in the list of the town where it is located
510 for the three months or more in such year nearest to such assessment
511 day, and if such vehicle is not located in any town for three or more of
512 the months preceding the assessment day in any year, such vehicle shall
513 be set in the list of the town where such vehicle is located on such
514 assessment day.

515 ~~[(5)]~~ (6) The owner of a motor vehicle subject to taxation in
516 accordance with the provisions of subdivision ~~[(4)]~~ (5) of this subsection
517 in a town other than the town in which such owner resides may register
518 such vehicle in the town in which such vehicle is subject to taxation.

519 ~~[(6) Information]~~ (7) (A) For assessment years commencing prior to
520 October 1, 2023, information concerning any vehicle subject to taxation
521 in a town other than the town in which it is registered may be included
522 on any declaration or report filed pursuant to section 12-41, as amended
523 by this act, 12-43, as amended by this act, or 12-57a. If a motor vehicle or
524 snowmobile is registered in a town in which it is not subject to taxation,
525 pursuant to the provisions of subdivision ~~[(4)]~~ (5) of this section, the
526 assessor of the town in which such vehicle is subject to taxation shall
527 notify the assessor of the town in which such vehicle is registered of the
528 name and address of the owner of such motor vehicle or snowmobile,

529 the vehicle identification number and the town in which such vehicle is
530 subject to taxation. The assessor of the town in which said vehicle is
531 registered and the assessor of the town in which said vehicle is subject
532 to taxation shall cooperate in administering the provisions of this section
533 concerning the listing of such vehicle for property tax purposes.

534 (B) For assessment years commencing on or after October 1, 2023,
535 information concerning any vehicle subject to taxation in a town other
536 than the town in which it is registered may be included on any
537 declaration or report filed pursuant to section 12-41, as amended by this
538 act, 12-43, as amended by this act, or 12-57a. If a motor vehicle is listed
539 in a town in which it is not subject to taxation, pursuant to the provisions
540 of subdivision (5) of this section, the assessor of the town in which such
541 vehicle is listed shall notify the assessor of the town in which such
542 vehicle is listed of the name and address of the owner of such motor
543 vehicle, the vehicle identification number and the town in which such
544 vehicle is taxed. The assessor of the town in which said vehicle is
545 registered and the assessor of the town in which said vehicle is listed
546 shall cooperate in administering the provisions of this section
547 concerning the listing of such vehicle for property tax purposes.

548 Sec. 7. Subdivision (74) of section 12-81 of the 2022 supplement to the
549 general statutes is repealed and the following is substituted in lieu
550 thereof (*Effective July 1, 2022, and applicable to assessment years commencing*
551 *on or after October 1, 2023*):

552 (74) (A) (i) For a period not to exceed five assessment years following
553 the assessment year in which it is first registered, any new commercial
554 truck, truck tractor, tractor and semitrailer, and vehicle used in
555 combination therewith, which is used exclusively to transport freight for
556 hire and: Is either subject to the jurisdiction of the United States
557 Department of Transportation pursuant to Chapter 135 of Title 49,
558 United States Code, or any successor thereto, or would otherwise be
559 subject to said jurisdiction except for the fact that the vehicle is used
560 exclusively in intrastate commerce; has a gross vehicle weight rating in
561 excess of twenty-six thousand pounds; and prior to August 1, 1996, was

562 not registered in this state or in any other jurisdiction but was registered
563 in this state on or after said date. (ii) For a period not to exceed five
564 assessment years following the assessment year in which it is first
565 registered, any new commercial truck, truck tractor, tractor and
566 semitrailer, and vehicle used in combination therewith, not eligible
567 under subparagraph (A)(i) of this subdivision, that has a gross vehicle
568 weight rating in excess of fifty-five thousand pounds and was not
569 registered in this state or in any other jurisdiction but was registered in
570 this state on or after August 1, 1999. As used in this subdivision, "gross
571 vehicle weight rating" has the same meaning as provided in section 14-
572 1;

573 (B) Any person who on October first in any year holds title to or is
574 the registrant of a vehicle for which such person intends to claim the
575 exemption provided in this subdivision shall file with the assessor or
576 board of assessors in the municipality in which the vehicle is subject to
577 property taxation, on or before the first day of November in such year,
578 a written application claiming such exemption on a form prescribed by
579 the Secretary of the Office of Policy and Management. Such person shall
580 include information as to the make, model, year and vehicle
581 identification number of each such vehicle, and any appurtenances
582 attached thereto, in such application. The person holding title to or the
583 registrant of such vehicle for which exemption is claimed shall furnish
584 the assessor or board of assessors with such supporting documentation
585 as said secretary may require, including, but not limited to, evidence of
586 vehicle use, acquisition cost and registration. Failure to file such
587 application in this manner and form within the time limit prescribed
588 shall constitute a waiver of the right to such exemption for such
589 assessment year, unless an extension of time is allowed as provided in
590 section 12-81k. Such application shall not be required for any assessment
591 year following that for which the initial application is filed, provided if
592 the vehicle is modified, such modification shall be deemed a waiver of
593 the right to such exemption until a new application is filed and the right
594 to such exemption is established as required initially. With respect to
595 any vehicle for which the exemption under this subdivision has

596 previously been claimed in a town other than that in which the vehicle
597 is registered on any assessment date, the person shall not be entitled to
598 such exemption until a new application is filed and the right to such
599 exemption is established in said town;

600 (C) With respect to any vehicle which is not registered on the first day
601 of October in any assessment year and which is registered subsequent
602 to said first day of October but prior to the first day of August in such
603 assessment year, the value of such vehicle for property tax exemption
604 purposes shall be a pro rata portion of the value determined in
605 accordance with subparagraph (D) of this subdivision, to be determined
606 by a ratio, the numerator of which shall be the number of months from
607 the date of such registration, including the month in which registration
608 occurs, to the first day of October next succeeding and the denominator
609 of which shall be twelve. For purposes of this subdivision, "assessment
610 year" means the period of twelve full months commencing with October
611 first each year;

612 (D) [Notwithstanding] For assessment years commencing prior to
613 October 1, 2023, notwithstanding the provisions of section 12-71d, as
614 amended by this act, the assessor or board of assessors shall determine
615 the value for each vehicle with respect to which a claim for exemption
616 under this subdivision is approved, based on the vehicle's cost of
617 acquisition, including costs related to the modification of such vehicle,
618 adjusted for depreciation;

619 Sec. 8. Section 12-81 of the 2022 supplement to the general statutes is
620 amended by adding subdivision (80) as follows (*Effective July 1, 2022,*
621 *and applicable to assessment years commencing on or after October 1, 2023*):

622 (NEW) (80) For assessment years commencing on or after October 1,
623 2023, any snowmobile, all-terrain vehicle or residential utility trailer,
624 provided such property is exclusively for personal use.

625 Sec. 9. Subsection (a) of section 12-42 of the general statutes is
626 repealed and the following is substituted in lieu thereof (*Effective July 1,*
627 *2022*):

628 (a) Any person required by law to file an annual declaration of
629 personal property may request a filing extension with the assessor of the
630 municipality. Such request shall be made on or before the first day of
631 November in writing, including by electronic filing if the municipality
632 is able to and agrees to accept electronic filing under subsection [(d)] (e)
633 of section 12-41, as amended by this act. When the first day of November
634 is a Saturday or Sunday, the declaration or extension request may be
635 filed or postmarked the next business day following. The assessor may
636 grant an extension of not more than forty-five days to file the declaration
637 required pursuant to section 12-41, as amended by this act, upon
638 determination that there is good cause.

639 Sec. 10. Section 12-43 of the general statutes is repealed and the
640 following is substituted in lieu thereof (*Effective July 1, 2022*):

641 Each owner of tangible personal property located in any town for
642 three months or more during the assessment year immediately
643 preceding any assessment day, who is a nonresident of such town, shall
644 file a declaration of such personal property with the assessors of the
645 town in which the same is located on such assessment day, if located in
646 such town for three months or more in such year, otherwise, in the town
647 in which such property is located for the three months or more in such
648 year nearest to such assessment day, under the same provisions as apply
649 to residents, and such personal property shall not be liable to taxation
650 in any other town in this state. The declaration of each nonresident
651 taxpayer shall contain the nonresident's post-office and street address.
652 At least thirty days before the expiration of the time for filing such
653 declaration, the assessors shall mail blank declaration forms to each
654 nonresident, or to such nonresident's attorney or agent having custody
655 of the nonresident's taxable property, or send such forms electronically
656 to such nonresident's electronic mail address or the electronic mail
657 address of such nonresident's attorney or agent, provided such
658 nonresident has requested, in writing, to receive such forms
659 electronically. If the identity or mailing address of a nonresident
660 taxpayer is not discovered until after the expiration of time for filing a
661 declaration, the assessor shall, not later than ten days after determining

662 the identity or mailing address, mail a declaration form to the
 663 nonresident taxpayer. Said taxpayer shall file the declaration not later
 664 than fifteen days after the date such declaration form is sent. Each
 665 nonresident taxpayer who fails to file a declaration in accordance with
 666 the provisions of this section shall be subject to the penalty provided in
 667 subsection [(e)] (f) of section 12-41, as amended by this act. As used in
 668 this section, "nonresident" means a person who does not reside in the
 669 town in which such person's tangible personal property is located on the
 670 assessment day, or a company, corporation, limited liability company,
 671 partnership or any other type of business enterprise that does not have
 672 an established place for conducting business in such town on the
 673 assessment day.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	14-163
Sec. 2	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71d
Sec. 3	<i>July 1, 2022</i>	12-63
Sec. 4	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-41
Sec. 5	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-53(a)
Sec. 6	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-71

Sec. 7	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81(74)
Sec. 8	<i>July 1, 2022, and applicable to assessment years commencing on or after October 1, 2023</i>	12-81
Sec. 9	<i>July 1, 2022</i>	12-42(a)
Sec. 10	<i>July 1, 2022</i>	12-43

Statement of Purpose:

To implement the Governor's budget recommendations.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]



**Governor Ned Lamont
State of Connecticut**



FACT SHEET
2022 Legislative Session

**GOVERNOR'S BILL
*AN ACT REFORMING MOTOR VEHICLE ASSESSMENT***

Motor vehicle taxes are a burden on residents and a headache for municipalities. To complement his proposal to reduce motor vehicle tax rates, Governor Lamont proposes exempting certain vehicles from taxation altogether and making the annual assessment process more predictable.

The Problem

Under Connecticut law, all motor vehicles are subject to property tax. Vehicles registered with the Department of Motor Vehicles are valued and taxed directly as an individual property class. Vehicles that are not registered with the Commissioner, but that are garaged or domiciled in Connecticut, are taxed as personal property and are reported on a Declaration of Personal Property submitted annually to the local assessor.

Currently, motor vehicles are assessed at 70% of retail value based on the National Automobile Dealers Association (NADA) Guide data. A list of vehicles registered with the Department of Motor Vehicles as of October 1st is sent to the Assessor annually. A list of vehicles acquired after October 1st, but before July 31st, is sent to the assessor on a supplemental list.

The current system can result in large surprise bills for residents whose used car went up in value or who appear on a supplemental grand list more than a year after purchasing a vehicle.

It also makes administration of a fair and equitable motor vehicle tax in Connecticut extremely challenging for local assessment staff. In many municipalities, substantial resources are required to properly maintain motor vehicle lists. The time devoted to those endeavors detracts from discovering and listing other taxable assets including updating real estate and personal property accounts to more accurately reflect their value, including in ways that could increase revenues to municipalities.

Motor vehicle tax policy varies nationwide and among our neighboring states. Massachusetts utilizes a uniform excise tax rate based on a percentage of the manufacturer's list price in the year of manufacture (MSRP) that declines with age. Maine utilizes a uniform statewide rate that declines with the vehicle's age.

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Governor Lamont's Solution

Governor Lamont proposes exempting certain vehicles from taxation altogether and replacing Connecticut's current assessment process with an assessment based on vehicle's MSRP and age, also known as a depreciation schedule. His proposals, which are based on the recommendations produced by a local assessors' working group, reduces the regressivity of the motor vehicle tax, substantially increases transparency for taxpayers, and significantly increases efficiencies for municipalities.

Specifically, the governor's proposal:

- **Changes the valuation methodology for motor vehicles from average retail value to manufacturer's suggested retail price (MSRP) with a 20-year deprecation schedule**
 - Motor vehicles would be valued using a depreciation schedule that is applied to the MSRP. The motor vehicle will be valued by the assessor only once when it first appears on the Grand List, based on its MSRP, and then depreciated annually.
 - Eliminates market fluctuations that are inherent in the current system as NADA reflects current retail prices. As was evident during the global pandemic, the current system could lead to increases in value.
- **Exempts snowmobiles, all-terrain vehicles, and residential trailers from taxation**
 - Given the minimal assessments for these types of property, the amount of revenue generated is offset by the time and effort it takes to locate and establish values. Spotty reporting also results in significant inequalities. The exemption will not only provide relief and benefit to taxpayers but will also provide significant time savings for assessment staff.
- **Moves commercial vehicles/trailers to the annual declaration of personal property to reach a more equitable and accurate valuation**
 - Commercial vehicles (including non-passenger vehicles, construction equipment and the like) will be moved from the Motor Vehicle Grand List and added to the business's existing Personal Property Declaration. Business owners are already required to file the Declaration annually with the Assessor.
 - Declarations will allow owners to identify the cost of and list any additions to these commercial vehicles and therefore allow assessors to more accurately value the vehicles. Additional revenue may be realized as a result of this increased accuracy all while reinforcing a property tax system that is fair and equitable.
- **Restructures the supplemental motor vehicle grand list from an annual endeavor to a monthly reporting**
 - In the current system, a supplemental motor vehicle bill is generated anywhere from six to 15 months after the vehicle is initial registered. The current practice is problematic for taxpayers as well as for municipal Assessors and Tax Collectors.

Monthly supplemental vehicle registration lists from the Department of Motor Vehicles will allow for the Assessor to list the vehicle timelier, and the Tax Collector to process a bill timelier to the taxpayer.

Question 8

Could OPM provide a breakdown of Private Providers funding earmarked for DDS settlement by SID and by provider?

Please see the attached information provided to OPM by the Department of Developmental Services.

DDS Provider ID	Provider Name	12493 - BSP	16108 - Day	90678 - Res	Total
697	ABILIS, INC		\$237,322	\$562,583	\$799,905
282	ABILITIES WITHOUT BOUNDARIES, INC.		\$61,242		\$61,242
284	ABILITY BEYOND DISABILTY		\$121,301	\$298,919	\$420,220
2348	ABLE HOME HEALTH CARE			\$1,527	\$1,527
614	ACES	\$1,752	\$73,188	\$1,698	\$76,638
615	ACORD, INC.		\$72,677	\$91,981	\$164,658
2431	ADELBROOK COMMUNITY SERVICES, INC.	\$51,156	\$4,101	\$203,170	\$258,427
817	ADULT VOC. PROGRAM		\$39,909		\$39,909
2694	ALL CARE, LLC		\$2,872		\$2,872
2073	ALL POINTE CARE LLC	\$8,279	\$26,012	\$92,796	\$127,087
2283	ALLIANCE HEALTHCARE SOLUTIONS, LLC		\$6,580	\$44,012	\$50,592
23	ALLIED REHABILITATION CN		\$127,877	\$125,498	\$253,375
730	ALTERNATIVE SERVICES,INC		\$12,126	\$216,711	\$228,837
1482	ALTERNATIVES INC		\$74,020	\$129,020	\$203,040
822	ARC EASTERN CONNECTICUT, INC. THE		\$206,509	\$720,723	\$927,232
458	ARC OF GREATER NEW HAVEN		\$88,713		\$88,713
291	ARC OF LITCHFIELD COUNTY, INC. (THE)		\$71,761	\$140,446	\$212,207
468	ARC OF SOUTHTON, INC.		\$14,872	\$194,526	\$209,398
695	ARI OF CONNECTICUT, INC.		\$41,554	\$95,421	\$136,975
2593	ASCENSION HABILITATIVE SUPPORT SERVICES, LLC		\$4,367	\$21,024	\$25,391
289	ASPIRE LIVING & LEARNING, INC.		\$39,935	\$361,318	\$401,253
818	BAROCO CORPORATION		\$87,216		\$87,216
3833	BEAULAH A.G. SMITH SCHOLARSHIP FOUNDATION, INC.		\$2,281	\$4,826	\$7,107
2192	BEHAVIORAL MANAGEMENT LLC		\$32,063	\$3,682	\$35,745
118	BENHAVEN INC.	\$2,539	\$38,846	\$132,196	\$173,581
455	BRIAN HOUSE, INC.		\$19,750	\$200,960	\$220,710
281	BRISTOL ARC		\$129,098	\$256,115	\$385,213
861	BUCKINGHAM COM. SERV.		\$86,948	\$32,380	\$119,328
14	CAPITOL REGION EDUCATION COUNCIL	\$2,293		\$2,588	\$4,881
731	CARING COMMUNITY OF CT	\$1,015	\$74,061	\$337,227	\$412,303
119	CATHOLIC CHARITIES		\$25,406	\$123,088	\$148,494
3832	CATTLEYA, LLC		\$1,700	\$565	\$2,265
5	CCARC		\$125,800	\$335,006	\$460,806
278	CENTER OF HOPE, INC.		\$24,095		\$24,095
2128	CEREBRAL PALSY OF WESTCHESTER INC		\$6,898		\$6,898
612	CHAPEL HAVEN SCHLEIFER CENTER, INC.		\$18,643	\$9,541	\$28,184
1504	CHEZ NOUS, INC.			\$5,993	\$5,993
2261	CHILDREN'S CENTER OF HAMDEN, INC.			\$28,398	\$28,398
696	CLASP HOMES INC.		\$48,414	\$301,216	\$349,630
8	COMMUNITY RESIDENCES INC	\$4,942	\$211,232	\$1,335,641	\$1,551,815
2067	COMMUNITY SOCIAL INTEGRT		\$27,406	\$235,503	\$262,909
283	COMMUNITY SYSTEMS, INC		\$91,661	\$488,243	\$579,904
820	COMMUNITY VOC. SERVICES		\$25,205	\$66,282	\$91,487
4051	COMPANION SUPPORT RESOURCES, LLC			\$326	\$326

2241	CONNECTICUT BEHAVIORAL HEALTH LLC	\$1,218			\$1,218
1815	CONTINUUM OF CARE, INC.		\$50,973	\$380,857	\$431,830
271	CORP. PUBLIC MGMT		\$58,143	\$100,322	\$158,465
13	CT. INSTITUTE FOR BLIND	\$11,487	\$93,168	\$551,831	\$656,486
16	CW RESOURCES, INC.		\$276,223		\$276,223
2308	DISABILITY RESOURCE NETWORK INC.		\$46,167	\$3,541	\$49,708
2255	DUNGARVIN, CT. LLC	\$8,829	\$40,867	\$352,077	\$401,773
295	EASTER SEAL REHAB CENTER OF GREATER WATERBURY, INC		\$124,102	\$11,106	\$135,208
134	EASTER SEALS CAPITAL REGION & EASTERN CONNECTICUT		\$83,609		\$83,609
732	EASTERN COMMUNITY DEVELOPMENT CORPORATION		\$29,994	\$246,617	\$276,611
303	EDADVANCE (FORMERLY EDUCATION CONNECTION)		\$29,510	\$28,184	\$57,694
1309	EDUCATIONAL CONSULTANTS GROUP, INC			\$7,914	\$7,914
2135	EMPLOYMENT OPTIONS		\$10,155	\$32,157	\$42,312
2786	EPRINE COMMUNITY SERVICES, INC.		\$3,625	\$1,048	\$4,673
1969	FAMILY OPTIONS		\$13,081	\$179,761	\$192,842
2160	FAMILY PARTNERSHIPS OF CT LLC		\$25,289	\$3,244	\$28,533
2217	FAMILY SUPPORT TEAM		\$5,011	\$6,487	\$11,498
20	FARMINGTON VALLEY ARC		\$294,100	\$333,300	\$627,400
1776	FRIENDS OF NEW MILFORD, INC		\$13,175	\$24,142	\$37,317
1850	FUTURES, INC.		\$64,693	\$4,200	\$68,893
2513	G.R.O.W.E.R.S., INC.		\$16,002		\$16,002
2586	GOOD LIFE RESIDENTIAL, LLC	\$1,954	\$22,325	\$11,495	\$35,774
456	GOODWILL INDUSTRIES OF SOUTHERN NEW ENGLAND, INC.		\$95,244		\$95,244
707	GOODWILL OF WESTERN AND NORTHERN CT		\$164,585	\$30,264	\$194,849
286	GREEN CHIMNEYS CHILD SVS		\$1,941	\$14,406	\$16,347
285	GROUNDED IN LOVE, INC		\$19,936	\$122,379	\$142,315
1480	GUIDE INC.		\$20,617	\$100,725	\$121,342
25	HARC INC		\$156,430	\$270,584	\$427,014
459	HART UNITED		\$15,232	\$333,750	\$348,982
2280	HELPING PEOPLE EXCEL		\$52,512	\$176,121	\$228,633
2143	HISPANIC COALITION WTRBY		\$21,843	\$21,760	\$43,603
245	HORIZONS PROGRAMS, INC.		\$220,127	\$226,728	\$446,855
31	HUMANIDAD, INC.			\$170,060	\$170,060
1972	ICES, INC.		\$83,334	\$283,329	\$366,663
2178	INCLUSION FIRST LLC		\$3,691	\$5,888	\$9,579
1064	JEWISH ASSOCIATION FOR COMMUNITY LIVING INC		\$7,647	\$172,511	\$180,158
2576	JOURNEY FOUND, INC.		\$67,761	\$500,702	\$568,463
2312	KENCREST SERVICES		\$32,574	\$293,449	\$326,023
699	KENNEDY CENTER		\$389,638	\$463,986	\$853,624
277	KEY HUMAN SERVICES, INC		\$64,754	\$882,610	\$947,364
611	KUHN EMPLOYMENT OPPORT.		\$126,796		\$126,796
2647	LIFE NEEDS CO-OP INC		\$10,532	\$35,200	\$45,732
2787	LIFE-SKILLS, INC.		\$2,040		\$2,040
1737	LIGHTHOUSE VOC-ED CENTER		\$39,099		\$39,099
2737	LIVING INNOVATIONS SUPPORT SERVICES, INC.			\$7,383	\$7,383
462	MARC COMMUNITY RESOURCES LTD		\$138,491	\$181,484	\$319,975
144	MARC, INC.(MANCHESTER)		\$219,048	\$247,946	\$466,994

243	MARCH, INC.		\$27,447	\$338,949	\$366,396
1288	MARRAKECH HOUSING OPTIONS		\$255,650	\$899,469	\$1,155,119
140	MIDSTATE ARC, INC.	\$603	\$159,613	\$303,434	\$463,650
616	MOSAIC OF CT INC		\$125,590	\$1,150,553	\$1,276,143
463	NERS		\$7,874	\$139,255	\$147,129
1149	NETWORK, INC.		\$72,557	\$415,675	\$488,232
2328	NEW BEGINNINGS FOR LIFE		\$76,261	\$85,212	\$161,473
1955	NEW CANAAN GROUP HOME			\$24,792	\$24,792
2229	NEW ENGLAND BUSINESS ASSOCIATES INC.		\$41,553		\$41,553
287	NEW FOUNDATIONS, INC		\$2,808	\$86,332	\$89,140
2155	NORTH AMERICAN FAMILY INSTITUTE		\$2,047	\$50,329	\$52,376
273	NORTHEAST PLC SVS		\$44,126	\$121,827	\$165,953
617	OPPORTUNITY HOUSE, INC.		\$23,664	\$66,570	\$90,234
2454	OPPORTUNITY WORKS CONNECTICUT, INC.		\$67,352		\$67,352
1619	OPTIONS UNLIMITED, INC.		\$30,639	\$237,956	\$268,595
1141	PRIME CARE, INC		\$162,552	\$560,770	\$723,322
1238	RELIANCE HEALTH, INC.		\$7,482	\$38,564	\$46,046
1770	RESOURCES FOR HUMAN DEV.		\$62,090	\$376,260	\$438,350
34	RMS DEVELOPMENT INC		\$48,752	\$752,013	\$800,765
2152	ROBIN'S NEST INTERGENERATIONAL DAYCARE LLC		\$12,908	\$50,935	\$63,843
2473	S.I.S.T.E.R.S., LLC		\$16,622	\$2,272	\$18,894
467	SARAH INC.		\$165,221	\$6,048	\$171,269
1274	SARAH SENECA INC		\$19,617	\$278,800	\$298,417
1273	SARAH TUXIS INC		\$67,077	\$462,721	\$529,798
823	SEABIRD ENTERPRISES, INC.		\$74,586		\$74,586
824	SHARP TRAINING		\$156,094	\$21,838	\$177,932
2121	SOUTHEASTERN EMPLOYMENT SRV		\$26,489		\$26,489
2638	ST. CATHERINE CENTER FOR SPECIAL NEEDS		\$18,465		\$18,465
706	ST. VINCENTS SPEC. NEEDS		\$91,194	\$247,832	\$339,026
708	STAR INC.		\$141,325	\$456,845	\$598,170
250	SUNRISE NORTHEAST, INC.		\$45,743	\$272,709	\$318,452
1319	SUNSET HILL, INC.		\$2,407	\$8,321	\$10,728
1586	SUNSET SHORES OF MILFORD		\$20,811		\$20,811
2806	TRANSITION SERVICES OF FAIRFIELD COUNTRY, LLC		\$9,464		\$9,464
299	TRANSITIONAL EMPLOYMENT UNLIMITED INC		\$42,927		\$42,927
2214	TURNING LEAF AGENCY, CORP		\$15,368	\$79,688	\$95,056
826	UCP OF EASTERN CT		\$79,673	\$40,562	\$120,235
29	VIABILITY, INC.		\$82,508	\$97,953	\$180,461
1909	VINFEN CORP OF CT		\$76,647	\$550,507	\$627,154
1676	VISTA LIFE INNOVATIONS, INC.		\$54,058	\$67,193	\$121,251
294	WATERBURY ARC, INC		\$121,028	\$13,136	\$134,164
618	WEST HAVEN COMM.HOUSE		\$51,191	\$110,859	\$162,050
248	WHOLE LIFE, INC.		\$104,736	\$535,747	\$640,483
38	WILA		\$20,088	\$106,649	\$126,737
301	WINCHSTER TOWN TREASURER		\$15,858		\$15,858
Total		\$96,067	\$8,407,907	\$23,079,272	\$31,583,246

Question 9
Reserve For Salary Adjustments (RSA)

(Question 1)

The deficiency bill lists the RSA account as having a \$224.1 million deficiency, what are the reasons for this?

Response

We anticipate General Fund employee collective bargaining costs of approximately \$224.1 million in FY 2022.

(Question 2)

Is the RSA account going to have a carryforward into FY 23? How much?

Response

The Governor's budget assumes carryforward transfers to the RSA account totaling \$75 million to support the following:

- Increased funding for state employee and National Guard premium pay: \$15 million
- Incentive funds for Recruitment of Healthcare, Engineers and other difficult to recruit employees: \$25 million
- Reserve for accrued leave payouts from 7/1/22 retirement surge: \$35 million

In addition, the Governor's budget assumes a carryforward of \$118.5 million within the RSA account to support anticipated FY 2023 collective bargaining costs

(Question 3)

Can you explain how RSA has a FY 22 deficiency and a FY 22 carryforward (into FY 23)?

Response

The Governor's budget assumed General Fund wage agreement costs of approximately \$462.4 million over the biennium – that cost was supported as follows:

- Existing RSA appropriations available for wage increases: \$190.9 million
- New FY 2023 appropriations of \$47.4 million
- Use of FY 2022 surplus: \$224.1 million

In FY 2022, the anticipated \$224.1 million cost is supported by the appropriations contained in the deficiency bill. In FY 2023, the anticipated \$238.3 million cost is supported by \$47.4 million in new appropriations and \$190.9 million of existing FY 22/23 RSA appropriations (of which, \$118.5 million is currently appropriated in FY 2022).

(Question 4)

Can you individual list in a table/spreadsheet the anticipated uses (with a dollar amount for each purpose) for the RSA in FY 22 and FY 23?

Response:

General Fund RSA (in \$ millions)			
	FY 2022	FY 2023	Total
Appropriation	59.2	114.3	173.5
Carryforward - Sec. 308, PA 21-1, JSS	30.0		30.0
Carryforward - Sec. 17, SA 21-15	60.6		60.6
Available - Existing Budget	149.8	114.3	264.1
<u>New Proposals:</u>			
Proposed Deficiency Appropriations	224.1		224.1
Proposed Carryforward Transfers to RSA		75.0	75.0
Proposed New Appropriations		47.4	47.4
Total Available	373.9	236.7	610.6
<u>Uses:</u>			
Transfers for Wage Agreements	224.1	238.3	462.4
Transfers for Existing Social Sec. / Prof. Dev.	12.4	20.2	32.6
Transfers for Accrued Leave Payouts	18.9	56.8	75.7
Transfers for Difficult to Recruit Positions		25.0	25.0
Transfers for Premium Pay		15.0	15.0
Total Uses	255.4	355.2	610.6

(Question 5)

The Governor's revised FY 23 budget proposes \$47.4 million for anticipated wage increases in FY 23. What were the percentage GWI/AI increases you used as estimates?

Response

Detail regarding negotiated wage increases will be supplied at the time OPM submits signed agreements and associated costs estimates to the legislature.

(Question 6)

How much to you anticipate GF & STF FY 22 accrual payouts to be? Will this be entirely funded from RSA? Or will individual agencies contribute?

Response

The current appropriation would support accrued leave payouts of approximately \$20 million per fiscal year. The Governor's budget proposes an additional \$35 million transfer and carryforward to bring the amount available for the biennium to approximately \$75 million. For reference accrued leave payouts for the 2009 retirement incentive program totaled approximately \$60 million. As is always the case, OPM will make transfers to agencies to support accrued leave costs to the extent that such funds are needed and available.

(Question 7)

Will the RSA accrual payouts be for all three branches?

Response

Yes, again to the extent that such funds are needed and available.

(Question 8)

\$15 million in carryforward funds is proposed for premium pay. Can you provide a list of all the positions that will be receiving such funds?

Response

This provision is currently the subject of active collective bargaining.

(Question 9)

\$25 million in carryforward funds is proposed for recruitment and retention of healthcare and engineer positions, along with other difficult to recruit positions. Can you provide a list of the various positions these funds would be used for?

Response

This provision is currently the subject of active collective bargaining.