

**BOARD OF FINANCE
SPECIAL MEETING – APRIL 11, 2024
COMSTOCK COMMUNITY CENTER ROOM 30 & VIA ZOOM**

BOF PRESENT: Matthew Raimondi, Stewart Koenigsberg, Timothy Birch, Rudy Escalante, Prasad Iyer

Excused: Sandra Arkell

GUESTS: First Selectman Toni Boucher, CFO Dawn Norton, Town Administrator Matt Knickerbocker, Director Public Works/Town Engineer-Frank Smeriglio and Assistant Director/Facilities Manager-Jeff Pardo

Call to Order

Chair Matthew Raimondi called the BOF meeting to order at 7:00 pm.

Approval of Minutes of the March 14, 2024 Regular Meeting, March 18, 2024 Public Hearing on the BOS Budget, March 20, 2024 Public Hearing on the BOE Budget, March 23, 2024 Special Meeting and April 2, 2024 Special Meeting

Mr. Raimondi asked for a motion to approve the Minutes listed above. Motion to approve moved by Mr. Birch, seconded by Mr. Koenigsberg and carried 5-0.

Discussion & Possible Vote on Bonding Proposals

Mr. Raimondi introduced Ms. Boucher who began the review of the bonding proposals that will be presented at the Annual Town Meeting ("ATM"). Ms. Boucher gave a detailed presentation with Mr. Knickerbocker and Ms. Norton providing additional input (presentation can be viewed at [FY'25 Bonded Capital Request \(wiltonct.org\)](https://wiltonct.org/fy25-bonded-capital-request)). Mr. Smeriglio and Mr. Pardo were on hand to field questions from the BOF. Mr. Raimondi reminded the board that ultimately the BOS decides which bonding proposals are brought to the ATM, but the BOF can review and offer their opinion and recommendations. After review and discussion, Mr. Raimondi asked for a motion to endorse the BOS bonding proposals. Motion moved by Mr. Koenigsberg, seconded by Mr. Escalante and carried 5-0.

Yearly Suspense List

Mr. Knickerbocker reviewed the Suspense List with the Board (see attached). After review and discussion, motion moved by Mr. Escalante and seconded by Mr. Birch to move the items to the suspense list and have Mr. Iyer as Clerk for the BOF sign off. Motion carried 5-0

Committee Reports

None

Public Comment

Barbara L. Geddis of Cannon Rd noted her appreciation for how the meeting was conducted and the questions that were asked.

Mr. Raimondi noted to the Board that the next meeting is the ATM on May 7, 2024 at 7:00pm at the Clune Center and invited all BOF members to attend and sit on stage at the meeting. The Adjourned Vote will take place the following Saturday May 11, 2024 from 8:00am-6:00pm. The next BOF Regular meeting is scheduled for May 14, 2024 at 7:00pm.

**Minutes have not been reviewed by this Board and may be subject to revision in future minutes.*

Adjourn

There being no further business, Mr. Raimondi asked for a motion to adjourn the BOF meeting at 8:22pm. Motion moved, seconded and carried 6-0.

Respectfully submitted,
Jacqueline Rochester
(from video recording)

TAX COLLECTOR
(203) 563-0127
Fax (203) 663-3334



TOWN HALL
238 Danbury Road
Wilton, Connecticut 06897

Memorandum

April 5, 2024

TO: Matthew Raimondi, Chairman- Board of Finance
FROM: Hollie M. Rapp, CCMC, Manager of Assessing & Tax Collection
RE: Transfer of Uncollectible Taxes to Suspense

The Connecticut General Statutes, Sec. 12-165, require the Tax Collector to submit to the Town's budget making authority, before the end of the fiscal year, an estimate of uncollectible taxes for transfer to the Town's Suspense Tax Book.

Attached for your review is the Fiscal Year 2024 Suspense Tax Transfer Summary of uncollectible taxes by Grand List Year type, along with a detailed list of each tax delinquent. The total proposed 2024 transfer to suspense is \$82,526.95.

Taxes transferred to suspense are not written off, rather they are reclassified on the General Fund Balance Sheet. Hence, unpaid taxes in suspense have the same effect as an allowance for uncollectible accounts.

If the Board of Finance approves the transfer, the annual Collectors' Certification to the Board recommending the transfer can then be signed by the Clerk of the Board of Finance for my filing with the Town Clerk.

cc: Members, Board of Finance
Toni Boucher, First Selectman
Matthew, Knickerbocker, Town Administrator
Dawn Norton, Chief Financial Officer

LECTORS' CERTIFICATIONS TO THE BOARD OF FINANCE, SELECTMENT, COMMON COUNCIL OR OTHER
COMMENDING TRANSFER OF UNCOLLECTIBLE UNCOLLECTED PROPERTY TAXES TO THE SUSPENSE TAX BOOK

To the Board of Finance, Selectmen, of Wilton

Gentlemen:---The following list of uncollectible uncollected taxes for transfer to the suspense tax book
is respectfully submitted, for your examination and approval.

Type	Grand List	of Account	Due Date	Amount	Reason for Transfer
Real Estate	10/1/2011	1	7/1/2012	\$784.12	Property Foreclosed to Town of Wilton
Real Estate	10/1/2012	1	7/1/2013	\$967.86	Property Foreclosed to Town of Wilton
Real Estate	10/1/2013	1	7/1/2014	\$987.36	Property Foreclosed to Town of Wilton
Real Estate	10/1/2014	1	7/1/2015	\$999.16	Property Foreclosed to Town of Wilton
Real Estate	10/1/2015	1	7/1/2016	\$1,018.04	Property Foreclosed to Town of Wilton
Real Estate	10/1/2016	1	7/1/2017	\$1,034.10	Property Foreclosed to Town of Wilton
Supplemental Motor Veh	10/1/2016	1	1/1/2018	\$101.55	Unable to Locate
Real Estate	10/1/2017	1	7/1/2018	\$1,049.70	Property Foreclosed to Town of Wilton
Personal Property	10/1/2017	52	7/1/2018	\$12,145.98	Unable to Locate
Motor Vehicle	10/1/2017	79	7/1/2018	\$19,917.50	Unable to Locate
Supplemental Motor Veh	10/1/2017	14	1/1/2019	\$1,764.37	Unable to Locate
Real Estate	10/1/2018	1	7/1/2019	\$425.50	Deceased
Real Estate	10/1/2018	1	7/1/2019	\$1,062.74	Property Foreclosed to Town of Wilton
Personal Property	10/1/2018	69	7/1/2019	\$13,911.44	Unable to Locate
Motor Vehicle	10/1/2018	78	7/1/2019	\$15,844.71	Unable to Locate
Supplemental Motor Veh	10/1/2018	21	1/1/2020	\$3,595.37	Unable to Locate
Real Estate	10/1/2019	2	7/1/2020	\$532.50	Deceased
Real Estate	10/1/2019	1	7/1/2020	\$1,022.68	Property Foreclosed to Town of Wilton
Personal Property	10/1/2019	1	7/1/2020	\$250.18	Bankruptcy
Real Estate	10/1/2020	2	7/1/2021	\$540.38	Deceased
Real Estate	10/1/2020	1	7/1/2021	\$1,037.82	Property Foreclosed to Town of Wilton
Personal Property	10/1/2020	1	7/1/2021	\$266.14	Bankruptcy
Real Estate	10/1/2021	2	7/1/2022	\$553.31	Deceased
Real Estate	10/1/2021	1	7/1/2022	\$1,051.24	Property Foreclosed to Town of Wilton
Real Estate	10/1/2022	3	7/1/2023	\$573.52	Deceased
Real Estate	10/1/2022	1	7/1/2023	\$1,089.68	Property Foreclosed to Town of Wilton

I here by certify that to the best of my knowledge and belief each tax in the above statement has not been
paid is uncollectible and should be transferred to the suspense tax book.

Dated at Wilton, Conn., the 5th day of April 2024

Respectfully submitted,



Hollie M. Rapp, CCMC, Tax Collector, Town of

2. ACTION TAKEN BY BOARD OF

Wilton

To: Hollie M. Rapp, CCMC, Tax Collector of Wilton

A detailed examination has been made of the above statement, dated the ____ day of April 2024,
recommending the transfer of certain uncollected taxes to the suspense tax book.

The taxes listed in such statement and amounting to \$82,526.95, are believed to be uncollectible and pursuant to section 1
of the General Statutes authority is hereby given you to transfer such taxes, in accord with law, to the suspense tax book.

Dated at Wilton, Conn., the ____ day of _____

Board of Finance, Board of Selectmen, Common Council, Board of Aldermen, Warden and Burgesses, Committee of

by

Name of Tax District

Clerk