

TOWN OF CANTON

FOUR MARKET STREET

P.O. Box 168

COLLINSVILLE, CONNECTICUT 06022-0168

OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER

BOARD OF SELECTMEN MEETING AGENDA SUBMISSION FORM

Title of Submission:

2019 Connecticut Neighborhood Assistance Act (NAA) Program
Proposal

Date of Submission:

April 30, 2019

Date of Board Meeting:

May 8, 2019

Individual or Entity making the submission:

Chief Christopher Arciero

1. **Action requested of the Board of Selectmen (Acceptance of gift, approval to submit grant application, approval of contract, information only, etc. Be as specific as possible with respect to the desired action of the Board.):**

The Individual or Entity making the submission requests that the Board of Selectmen:

Allow Canton to submit Form NAA-01 in order for the town to participate in the NAA program which is designed to provide funding for municipalities by providing a corporation business tax credit for businesses who make cash contributions to the municipality.

2. **Individual(s) responsible for submission (Please include complete contact information. If requested, the identified individual(s) should be prepared to present information to the Board of Selectmen at the Board Meeting.)**

Chief Christopher Arciero

3. Summary of Submission (Include in your summary (i) relevant dates and timelines; (ii) parties involved; (iii) a description of financial terms and conditions specifically identifying the financial exposure /commitment of the Town of Canton; (iv) other information that will inform the Board of Selectmen's consideration of your submission. Include any additional information in an attached memorandum .)

In order to maximize the effectiveness, efficiency and safety of the Canton Police Department patrol force, there is a continuing need to outfit an additional two (2) patrol units with in-car computer tablets. Technology to support law enforcement operations is essential. Access to an in-car tablet allows for a proactive officer to be more active on motor vehicle enforcement and can perform extensive review of service and history of calls without having to rely on the limited access to dispatcher availability. Confidential inquiries of the Department's record management system (RMS) can take place without having to broadcast over radio transmissions. Officer would have instant access to records, images, and photographs from the state and national crime data bases, Department of Corrections and Department of Motor Vehicles. The mobility of tablets allows them to be unmounted, carried with ease and thus not restricted to the vehicle. They can be used to take photographs, videos and statements at various scenes. Tablets can be readily customized with integrated barcode, RFID, smartcard or other types of data collection readers. Tablets increase police omnipresence out in the community, as the need to return to the station for report writing or records research is significantly reduced. Contemporaneous populating of RMS and regional/statewide sharing of such intelligence information will result in an improved public safety and security. Costs to purchase two (2) computers, keyboards, mounts, install, maintenance contract and data download will be approximately \$13,000.

A possible funding source for the purchase of the in-car tablets is the 2019 Connecticut Neighborhood Assistance Act (NAA) Tax Credit Program. The NAA is designed to provide funding for municipal and tax exempt organizations by providing a corporation business tax credit for businesses that make cash contributions to these entities.

Each municipal agency that wishes to participate in the NAA Program must complete, in its entirety, Form NAA-01, the program proposal application (draft copy attached). This form must be submitted to a participating municipality for approval.

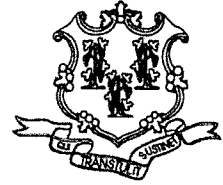
Please note that the municipality must submit all locally approved programs to the DRS no later than July 1, 2019.

Once the town approves participation in the program, businesses interested in participating and requesting a tax credit may fill out Form NAA-02 and sponsor the program.

4. Description of documents included with submission (All documents must be in final form and signed by the appropriate party.):

The following documents are included with this submission and attached hereto.

1. Form NAA-01(Draft).
2. Connecticut Department of Revenue Services NAA Tax Credit Program-Proposal summary sheet.
3. Sample letter for Chamber members (Draft).



Municipality: Canton Connecticut

Form NAA-01

2019 Connecticut Neighborhood Assistance Act (NAA) Program Proposal

This form **must** be completed and submitted to your municipality for approval. All items **must** be completed with as much detail as possible. If additional space is needed, attach additional sheets. Please type or print clearly. See attached instructions before completing. **Do not submit this form directly to the Department of Revenue Services.**

Part I — General Information

Name of tax exempt organization/municipal agency: _____
Town of Canton / Canton Police Department

Address: 4 Market Street, PO Box 168, Collinsville, CT 06022-0168

Federal Employer Identification Number: 06-6002383

Program title: In-Car Mobile Computer Tablet Program - Canton Police Department

Name of contact person: Robert Skinner, Chief Administrative Officer

Telephone number: (860) 693-7837

Email address: rskinner@townofcantonct.org

Total NAA funding requested (\$250 minimum, \$150,000 maximum): \$ 13,000.00

Is your organization required to file federal Form 990 or 990EZ, Return of Organization Exempt from Income Tax?

Yes No

If **Yes**, attach a copy of the **first page** of your most recent return.

If **No**, attach a copy of your determination letter from the U.S. Treasury Department, Internal Revenue Service.

Part II — Program Information

Check the appropriate description of your program:

100% credit percentage

- Energy conservation; or
 Comprehensive college access loan forgiveness (see Conn. Gen Stat. § 12-635(3)).

60% credit percentage

- Job training/education for unemployed persons aged 50 or over;
 Job training/education for persons with physical disabilities;
 Program serving low-income persons;
 Child care services;
 Establishment of a child day care facility;
 Open space acquisition fund; **or**
 Other (specify): Equipment purchase

Description of program: _____

Purchase and installation of in-car tablets/computers for Canton Police cruisers.

Need for program: _____

In order to maximize the effectiveness, efficiency and safety of the Canton Police Department patrol force there is a compelling need to outfit two (2) patrol units with in-car computer tablets. Technology to support law enforcement operations is essential. Access to an in-car tablet allows for a proactive officer to be more active on motor vehicle enforcement and can perform extensive review of service and history of calls without having to rely on the limited access to dispatcher availability. Tablets increase police omnipresence in the community, as the need to return to the station for report writing or records research is significantly reduced.

Neighborhood area to be served: _____

Entire town of Canton including schools, religious organizations, businesses and recreational areas.

Plan to implement the program: _____

Set up schedule for purchase, installation and training of selected equipment.

Timetable:

Program start date: September 1, 2010

Program completion date: November 30, 2019

The program completion date must not be more than two years from the program start date. A certified post-project review is due to the municipality overseeing implementation no later than three months after program completion date for all projects receiving \$25,000 or more in NAA funding.

Part III — Financial Information

Program Budget:

Complete in full. Expenditures must equal or exceed total funding.

Sources of Revenue:

NAA funds requested	13,000.00
Other funding sources - itemized sources:	
a) <u>Purchase of in-car computers</u>	
b) <u>Net motion modem</u>	
c) <u>Mounts, installation, wiring</u>	
d) <u>Labor</u>	

Total Funding: \$13,000.00

Proposed Program Expenditures:

Direct operating expenses - itemized description:	
a) _____	_____
b) _____	_____
c) _____	_____
d) _____	_____
Administrative expenses - itemized description:	
a) _____	_____
b) _____	_____
c) _____	_____
d) _____	_____

Total Proposed Expenditures: \$13,000.00

Part IV — Municipal Information

To be completed by the municipal agency overseeing implementation of the program

Name of municipal agency overseeing implementation of the program: _____ Canton Police Department
Mailing address: _____ 45 River Road, Canton, CT 06019
Name of municipal liaison: Chief Christopher Arciero
Telephone number: 860-693-7872
Fax number: 860-693-8493
Email address: carciero@townofcantonct.org

<p style="text-align: center;">Post-Project Review</p> <p style="text-align: center;">Is a post-project review required for this proposal?</p> <p style="text-align: center;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p style="text-align: center;">If Yes, date post-project review due:</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Date</p>
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2019 Connecticut Neighborhood Assistance Act (NAA) Program Proposal Instructions

Complete all items on **Form NAA-01**, *2019 Connecticut Neighborhood Assistance Act (NAA) Program Proposal*. Incomplete applications will **not** be accepted. Direct inquiries to Department of Revenue Services (DRS), Neighborhood Assistance Act Program, Attn: Research Unit, 450 Columbus Blvd Ste 1, Hartford CT 06103-1837, or call **860-297-5687**.

Part I General Information

Enter the name of the tax exempt organization or municipal agency, address, Federal Employer Identification Number, and email address.

Program Title: Assign a unique program title to each program for which your organization is making an application.

Federal Form 990: Attach a copy of the first page of your organization's most recent federal Form 990 or Form 990EZ. If your organization is not required to file either Form 990 or Form 990EZ, attach a copy of the determination letter from the Internal Revenue Service.

Part II Program Information

Description of Program: Describe the program, including information about how the program will operate, its benefit to the community, how recipients will be selected, and any measures used to determine the program's impact on the community.

Need for Program: Demonstrate a need for this program. For example, provide relevant statistics.

Neighborhood Area to Be Served: Describe the neighborhood or municipality this program will serve.

Plan to implement the program: Describe how the program will operate. Identify other persons or organizations involved in the administration of the program.

Timetable: Indicate the starting and completion dates of the program. The program completion date must not be more than two years from the program start date.

Part III Financial Information

Each program proposal must include a program budget that includes all sources of funding and all anticipated expenditures. The information provided in the budget may be used during a post-project audit.

Sources of Revenue: The budget must include the requested NAA funding and any other anticipated revenue sources.

NAA Funding Requested: Indicate the total amount your organization is requesting for its program. This amount may not exceed the total proposed expenditures. Please note that the minimum NAA funding is \$250, with a maximum funding of \$150,000 per organization or agency per year.

Other Funding Sources: Provide a detailed description(s) and the amount(s) of all funding sources.

Proposed Program Expenditures: The budget must include a detailed description and the amount of all direct operating and administrative expenditures. **Expenditures must equal or exceed total funding.**

Direct Operating Expenses: Expenses include materials, equipment, wages, salaries, tuition fees, sub-contracting services, and any other expenses needed to administer the program.

Part IV Municipal Information

This part is to be completed by the municipal agency overseeing implementation of the program.

Municipal Liaison: The municipality must designate an individual to serve as a liaison with DRS for all NAA matters.

Post-Project Review: Any program receiving \$25,000 or more in NAA funding is required to provide a post-project review, prepared by a certified public accounting firm, to the municipality overseeing the program. This review must be submitted to the municipality no later than three months after the program completion date.

2019 Connecticut Neighborhood Assistance Act (NAA) Program Proposal Instructions

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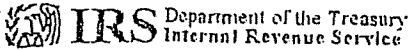
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Department of the Treasury
Internal Revenue Service

P.O. Box 2508

Cincinnati OH 45201

In reply refer to: 0248222270
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BODC: TE

TOWN OF CANTON
PO BOX 168
COLLINSVILLE CT 06022-0168

FORM 1041

882

Federal Identification Number: 06-6002383
Person to Contact: MR. SCHNUR
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.

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TOWN OF CANTON
PO BOX 168
COLLINSVILLE CT 06022-0168

Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to request a determination that the organization is exempt from federal income tax under 501(c)(3) of the Code and that charitable contributions are tax deductible to contributors under section 170(c)(2). In addition, private foundations and other persons sometimes want assurance that their grants or contributions are made to a governmental unit or a public charity. Generally, grantors and contributors may rely on the status of governmental units based on State or local law. Form 1023 and Publication 4220, Applying for 501(c)(3) Tax-Exempt Status, are available online at www.irs.gov/eo.

We hope this general information will be of assistance to you. This letter, however, does not determine that you have any particular tax status. If you are unsure of your status as a governmental unit or state institution whose income is excluded under section 115(1) you may seek a private letter ruling by following the procedures specified in Revenue Procedure 2007-1, 2007-1 I.R.B. 1 (updated annually).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,



S. A. Martin, Operations Manager
Accounts Management Operations

(/DRS)

Connecticut State Department of Revenue Services

Neighborhood Assistance Act Tax Credit Program

The **Connecticut Neighborhood Assistance Act** (NAA) Tax Credit Program is designed to provide funding for municipal and tax exempt organizations by providing a corporation business tax credit for businesses who make cash contributions to these entities.

2019 Connecticut Neighborhood Assistance Act Program Proposal - Form NAA-01

Businesses can receive a credit of 60% of their approved contribution to certain programs (or 100% in the case of certain energy conservation programs) approved by the Department of Revenue Services. Any tax credit that is not taken in the income year in which the contribution was made may be carried back to the two immediately preceding income years (beginning with the earlier of such years).

The program has several statutory limits, including the following:

- A business is limited to receiving \$150,000 in tax credit annually.
- A non-profit organization is limited to receiving \$150,000 in contributions in the aggregate.
- The minimum contribution on which credit can be granted is \$250.
- The program has a **five** million dollar cap, which, if exceeded, results in proration of approved donations.

For more information on this program see:

- [Information Publication 2015\(13\)](#) , *The Connecticut Neighborhood Assistance Act Tax Credit Program, and*
- The Neighborhood Assistance Act Program tax credit summary in the [Online Guide to Connecticut Business Tax Credits \(/DRS/Publications/Corporation-Credit-Guide/Neighborhood-Assistance-Act-Program-Tax-Credit\)](#).

Organizations wishing to participate:

Each municipal agency or tax-exempt organization that wishes to participate in the NAA Program must complete in its entirety **Form NAA-01** , the program proposal application. This form **must** be submitted to a participating municipality for approval. Contact the municipality for deadline information. Do not send Form NAA-01 directly to the Department of Revenue Services.

A link to a list of Neighborhood Assistance Act Municipal Liaisons from the prior program year can be found below in order to assist you. This list is not all-inclusive. You may still approach any Connecticut municipality. Please note that the municipality must submit all locally approved programs to the DRS no later than July 1, 2019.

Businesses wishing to participate:

Each business requesting a tax credit under the Neighborhood Assistance Act Program must complete a separate **Form NAA-02** for each program it wishes to sponsor. The contribution must be cash, and needs to be made in the corporation's income year that corresponds to the same year as the approved program.

Form NAA-02 must be submitted to DRS beginning **September 15 through October 1, 2019**. Businesses may mail or hand deliver their applications. In addition, applications may be submitted electronically by emailing Form NAA-02 to NAAProgram@ct.gov (<mailto:NAAProgram@ct.gov>). No fax transmittals will be accepted.

E-mail any questions to DRS.TaxResearch@po.state.ct.us (<mailto:DRS.TaxResearch@po.state.ct.us>) or contact 860-297-5687 for more information.

2019 Application Process

All forms and some DRS publications are in Adobe Acrobat format.

(<http://www.adobe.com/products/acrobat/readstep2.html>) You will need **Adobe Acrobat Reader 7.0 or higher** to view and print the forms. For additional assistance or if you are have trouble downloading a form, visit our [Adobe Information](#) (<view.asp?a=1461&q=266264>) page.

[2019 Connecticut Neighborhood Assistance Act Program Proposal - Form NAA-01](#)

[2019 Connecticut Neighborhood Assistance Act Business Application - Form NAA-02](#)

[2018 Approved NAA Business Contributions](#)

[NAA Municipal Liaisons \(/DRS/Credit-Programs/Neighborhood-Assistance/NAA-Municipalities\)](#)



CANTON POLICE DEPARTMENT

45 RIVER ROAD
CANTON, CONNECTICUT 06019
860-693-0221



CHRISTOPHER ARCIERO,
CHIEF OF POLICE

LAWRENCE TERRA,
CAPTAIN

DRAFT ONLY

June XX, 2019

Dear Chamber Member

I am respectfully bringing to your attention for consideration a partnership idea and request for financial support. The State of Connecticut, Department of Revenue Services recently notified us that our application for the 2019 Neighborhood Assistance Act Tax Credit Program (hereinafter 'NAA') was approved.

The NAA is a program that allows business firms that make cash investments to certain community organizations to earn tax credits.

The Canton Police Department's recent NAA application was for the purchase of two in-car mobile data computers to supplement our public safety and crime prevention efforts. Technology to support law enforcement operations is essential. Access to an in-car tablet allows for a proactive officer to be more active on motor vehicle enforcement and can perform extensive review of service and history of calls without having to rely on the limited access to dispatcher availability. Confidential inquiries of the Department's record management system (RMS) can take place without having to broadcast over radio transmissions. Officers would have instant access to records, images, and photographs from state and national crime data bases, Department of Corrections and Department of Motor Vehicles. Mobile computers increase police omnipresence out in the community, as the need to return to the station for report writing or records research is significantly reduced. Contemporaneous populating of the record management system and regional/statewide sharing of such intelligence information will result in improved public safety and security.

The total cost for the purchase and installation of the mobile computers is approximately \$13,000. Under the NAA guidelines, businesses who participate and sponsor this program would be eligible for a tax credit equal to 60% of the cash invested.

Applications from the business firms interested in the program may be submitted on or after September 15, 2019, but no later than October 1, 2019.

I have attached a summary sheet about the NAA program's details.

I appreciate the consideration of the Canton Chamber of Commerce and its members in allowing me to bring this program to your attention. If you have an interest in participating with us in this program, feel free to contact me with any questions.

Respectfully submitted;

Chief Christopher Arciero