

MEMORANDUM

To: John C. Geragosian and Craig A. Miner - State Auditors

CC: Secretary Jeffrey R. Beckham, Undersecretary Martin Heft, and Office of Policy Management, Office of the Attorney General

From: Maurice Kirk Carr, Jr. – Ridgefield, CT

Date: November 7, 2025

Subject: Response to OPM Interpretation of §7-536(i) and Improper Use of LoCIP Funds – ACT Theater Roof, Ridgefield CT

I. Purpose of This Memorandum

This memorandum responds directly to OPM's interpretation of Conn. Gen. Stat. § 7-536(i), as stated by Yvonne Addo, suggesting that the 2023 amendment eliminates the requirements of subsections (e), (f), and (g), including the longstanding mandate that LoCIP projects must be included in a municipality's Capital Improvement Plan (CIP). This interpretation is used to justify the Town of Ridgefield's attempt to obtain reimbursement for an ineligible roof repair project at the ACT Theater—despite clear violations of municipal charter, state law, and LoCIP program rules.

This is not a minor technical dispute. It strikes at the integrity of Connecticut's local capital funding program, the boundaries of statutory interpretation, and the public trust in local fiscal accountability.

II. Statutory Structure and OPM's Claim

Ms. Addo writes:

“Commencing on or after June 27, 2023, LoCIP converted from an entitlement to a grant... As part of the conversion, Conn. Gen. Stat. § 7-536(i) eliminated the requirements of subsections (e), (f), and (g) of the statute... The requirement of inclusion in the town's capital improvement plan is no longer required by virtue of subsection (i).”

However, this conclusion is neither consistent with the statute's text nor supported by existing OPM guidance.

1. Subsection (i) Does Not Eliminate Statutory Requirements

Subsection (i) reads in full:

"Notwithstanding the provisions of subsections (e), (f) and (g) of this section, on and after June 27, 2023, allocated moneys credited to the account of a municipality in accordance with subsection (b) of this section shall be issued as a grant by the secretary... Such grants shall be used for reimbursement and costs associated with local capital improvement projects."

This subsection facilitates timing and disbursement changes (pre-funding), but nowhere states or implies that projects no longer need to meet the program's substantive eligibility criteria. The word "notwithstanding" adjusts the mechanism of delivery—not the definition of "local capital improvement project," nor the legal framework under which towns operate.

► Authoritative Legal Interpretations:

- Black's Law Dictionary: "Notwithstanding" means "despite, in spite of, without prevention or obstruction from or by."
- Connecticut courts and others have consistently interpreted "notwithstanding" as creating a limited exception, not invalidating the entire referenced provision unless explicitly stated.

2. Subsections (e), (f), and (g) Remain Intact and Operational

- Subsection (f) still requires towns to certify that:
 - The project is a local capital improvement project,
 - It is consistent with the municipality's capital improvement plan,
 - It is not being used as a match for unrelated programs.
- Subsection (g) governs expense reimbursement and imposes recordkeeping and audit responsibilities.
- Subsection (e) outlines the authorization process and even allows discretionary inclusion of projects not yet added to the CIP, which only makes sense if CIP inclusion remains the general rule.

If subsection (i) nullified these, they would be deleted, not preserved with language that presumes their ongoing force. The “notwithstanding” clause functions procedurally, not substantively.

3. OPM’s Own February 2025 Guidelines Contradict Addo’s Memo

OPM’s official LoCIP Entitlement Guidelines and Instructions (February 2025) state clearly:

“LoCIP projects will only be authorized when:

- The project is included in the municipality’s most recently approved Capital Improvement Plan (CIP);”

This reflects long-standing practice and confirms that OPM itself is not treating subsection (i) as a waiver of CIP inclusion.

III. Improper Ridgefield LoCIP Submission

1. Charter Violation

Ridgefield’s Charter § 10-1 (c) requires that any capital expenditure exceeding \$100,000 must be approved by referendum. The ACT roof repair, at ~\$230,000, was not approved via referendum, nor reviewed by the Board of Finance.

2. Ineligible Project

The ACT roof repair constitutes ordinary maintenance due to normal wear and tear, which is specifically excluded by § 7-536(a)(4):

“Local capital improvement project’ means only capital expenditures and includes repairs incident to reconstruction and renovation but does not include ordinary repairs and maintenance of an ongoing nature.”

Moreover, the repair was assigned to the tenant (ACT) under the lease.

(B) The Tenant shall make any and all repairs and replacements to, and shall also maintain the water, air conditioning and heating, plumbing and electrical systems serving the demised premises as well as any and all repairs, replacements and renewals with respect to the interior and exterior (including the roof).

3. Conflict of Interest and False Representation

The Ridgefield Board of Ethics found probable cause of a conflict of interest involving the First Selectman and his wife, a member of ACT's board. This was a blatant attempt to subvert the use of State LoCIP funds to favor his wife's pet charity, which he failed to properly disclose to either the Board of Selectpersons or to the Town Meeting. This was an act of nepotism and an end run around the authority of the Board of Finance and Charter provisions.

He falsely claimed that no other 501 (c)(3) was subject to similar lease provisions, while the lease he signed with the Theater Barn (aka the Ridgefield Workshop for Performing Arts) has very similar language:

The Tenant shall make any and all repairs and replacements to, and shall also maintain the water, air conditioning, plumbing and electrical systems serving, the demised premises as well as any and all repairs, replacements and renewals with respect to the interior and exterior, structural and non-structural, ordinary as well as extraordinary, foreseen as well as unforeseen, which repairs and replacements shall include, without limitation, repairs and replacements of the roof, foundation and exterior portions of the building on the demised premises.

This project was not in the CIP, not eligible under § 7-536, and LoCIP funding was used as a subterfuge to bypass legal budget processes.

IV. Broader Consequences if Addo's Interpretation Stands

If OPM now treats subsection (i) as a waiver of:

- Local charters,
- Budget statutes (e.g., § 7-349),
- CIP requirements,
- and conflict-of-interest safeguards,

then LoCIP has effectively become a discretionary slush fund.

Is that what the legislature intended—to weaken fiscal controls and encourage post-hoc justifications?

If the ACT roof reimbursement proceeds, all LoCIP submissions since June 27, 2023 may require forensic audit to determine whether other towns used similar bypasses.

V. Conclusion and Recommendations

This was not a mistake. It was a maneuver. It exploited a strained legal reading to route public funds around public accountability.

We respectfully request:

1. Denial of LoCIP reimbursement for the ACT roof.
 2. Immediate review of the statutory interpretation expressed in the Addo memorandum.
 3. Referral to the State Auditors and Attorney General for investigation under CGS § 2-90(e)(1).
 4. Clarified OPM guidance reaffirming that CIP inclusion, charter compliance, and statutory requirements remain in force post-§ 7-536(i).
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Documentary Links

- [Addo Memorandum on LoCIP Subsection \(i\)](#)
- [CGS § 7-536 Annotated](#)
- [CGS § 2-90 Annotated](#)
- [Ridgefield Charter Sections 10-1 \(c\)](#)
- [Ridgefield Board of Ethics Probable Cause Finding](#)
- [FOIA Response Accounting Record](#)
- [OPM LoCIP Guidelines – February 2025](#)
- [Town Meeting Minutes](#)
- [Spreadsheet of LoCIP Projects by Year](#)
- [Affidavit of Maurice Kirk Carr, Jr.](#)
- [Additional Documents and Exhibits](#)