

**Special Meeting - Minutes**  
**Tax Relief for the Elderly Committee**

October 24, 2023 – 7:00 PM  
Easton Senior Center

Present: Paul Lindoerfer, Scott Charmoy, Doreen Collins, Renn Gordon, Christina Lee, Jim Riling, Masha Watson

Call to Order: 7:04

Renn Gordon made motion to elect Paul Lindoerfer as permanent Committee Chair. Doreen Collins seconded the motion. The “ayes” were unanimous.

Masha Watson was elected Clerk for the Committee.

List of committee members contact info to be distributed.

Paul recommended a separate email account for all town committee members.

The Committee reviewed the “2023 Charge and Plan”. See attachment. All items of plan shall be worked upon and executed by the committee during the meetings held in November 2023 until Spring, 2024. A report will be delivered to the Board of Finance, a revised (if advised by BOF) report will be submitted to Board of Selectmen and subsequent presentation at a town meeting and town’s final approval.

Paul reviewed the history of the committee and the application process including changes through the years since its inception. A few noted details:

- Applications are now sent to all town seniors who received tax relief in the prior year. Announcement of the tax relief program are included in the Senior Center monthly newsletter and in the Courier.
- Paul may reach out to Val to discuss seniors’ concerns with the committee at a later date.
- Estimate of the most seniors receiving relief in a given year was about 200
- Tax relief recipients for 2023 was 78
- Application deadline heretofore has been May 15.
- The current ordinance has income cap requirement of \$85,000 and applicant’s asset value (not including residence value) is set at \$650,000. Discussion ensued regarding possibility of raising these caps.
- Paul and other committee members clarified details and differences between tax relief and tax deferral. Every year 9-10 applicants are granted deferrals.

Application is the same for tax relief and deferral status. Deferrals accrue for lifetime of the recipient and becomes a lien against the recipient's estate.

- Impact to town budget: last year (2022) credit for tax relief amounted to \$104,000.
- The Assessor determines tax relief for applicants. Then the information goes to the tax collector.
- The application process begins in March of each year. Adoption of final version of the Ordinance for Tax Relief for the Elderly takes place at a special town meeting called for this purpose typically in March. The committee will look at the possibility of having the ordinance changes voted on at the Annual Town Meeting held in May.
- The Committee discussed criteria for senior tax relief with regard to varying property ownership (LLC, trusts and additional intergenerational adult residents).
- Also discussed was any possible changes regarding Business income losses allowed by IRS but added back by the ordinance.

The Committee agreed on the following meetings:

Tuesday, November 14 at 7:00 PM

Monday, November 27 at 7:00 PM

Monday, December 11 at 5:00 PM

Quorum for this Committee is 4 persons

More meetings will be held in January and February 2024.

Future agenda items:

- Committee members will continue to review application requirements for Tax Relief for the Elderly and recommend changes, if any, to the existing ordinance.
- Paul will provide more annual tax relief data.
- Paul and committee members discussed need to get data on tax relief from other towns as a comparison. Towns considered: Redding, Weston, Trumbull, Newtown, Monroe, Fairfield, Bethel, Sherman, Brookfield.

Scott made motion to adjourn. Cristine seconded. Meeting adjourned at 8:50 PM

Respectfully submitted,

Masha Watson

**Tax Relief for the Elderly Committee**  
**2023 Charge and Plan**

Charge (from the existing ordinance)

... shall undertake and complete within one hundred eighty (180) days following such appointment, or such longer time as the Board of Selectmen shall authorize, a study and investigation with respect to property tax relief for the elderly and, on the basis thereof, prepare a report to the Board of Finance which report shall include the following:

1. With respect to the previous three (3) years, the fiscal effect of such property tax relief on property tax revenues for such years for the Town of Easton, and
2. Recommendations with respect to the form and extent of such property tax relief for the following three years, including estimates of the effect annually of recommended tax relief on property tax revenues.

Plan

1. Discuss the tax relief program application procedure and application documents.
2. Review and become familiar with the existing Tax Relief for the Elderly ordinance.
3. Review documentation of the fiscal effect of the existing ordinance for the previous three (3) years.
4. Review the existing ordinance and discuss possible changes with special emphasis on:
  - (a) Income losses allowed by the IRS but added back by the ordinance.
  - (b) Senior taxpayer status under varying property ownership.
  - (c) The income limit and maximum credit amount.
5. Discuss and decide on recommended changes to the existing program, if any, and their effect on the ordinance
6. Develop an estimate of the economic impact over the next three (3) years of the revised program.
7. Draft a report to the Board of Finance of our findings and recommendations including a draft recommended ordinance.
8. Deliver the report to the Board of Finance and attend their meetings concerning it.
9. Make any agreed upon changes to the committee report, send the revised report to the Board of Selectmen and request that the BOS schedule a town meeting for a vote on its approval.
10. Support the presentation of the ordinance at the town meeting.