

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

Tuesday, November 14, 2023  
Senior Center

1. Chairman Paul Lindoerfer called meeting to order – 7:10 PM  
Present: Paul Lindoerfer, Masha Watson, Doreen Collins, Christine Lee, Jim Riling  
Absent: Scott Charmoy, Renn Gordon
2. J. Riling made motion to approve minutes of prior meeting (Oct. 24, 2023), P.Lindoerfer seconded. Minutes were approved.
3. All members have been sworn in.
4. A member of the Assessor's staff may meet with committee in the future to provide more information on application process for Tax Relief for the Elderly.
5. The Committee discussed and reviewed how the tax relief program currently operates, including the Application Process and the Assessor's Office Application Check List. Chairman Paul Lindoerfer provided a table outlining the steps, process and approximate timeline for completion of steps. The existing application form may be edited for simplification.
6. The Committee discussed the 2023 Tax Relief for the Elderly Report, provided by the Chairman and shows general data for recipients and comparison for years 2020-2023. See attachment.
7. The Committee discussed and reviewed tax relief programs in other neighboring CT towns. Details vary from town to town, though qualifying requirements originate with "state benefit qualifying criteria". Towns devise & approve their own programs. Different towns' maximum Income varies between \$49,000 to Easton's highest of \$85,000.
8. Chairman P. Lindoerfer provided historical data on Tax Relief for The Elderly – 2008-2023
9. The Committee will begin review of the current ordinance at the next meeting.
10. Meeting adjourned at 8:45. D. Collins motioned to adjourn. C. Lee seconded. All in favor.

Next meeting: Mon. Nov. 27 - 7:00 pm, Senior Center

Respectfully submitted,  
Masha Watson, Clerk, Tax Relief for the Elderly Committee

## 2023 Tax Relief for the Elderly Report

### Summary of Results

The table below summarizes the Senior Tax Relief results for 2023 and compares these with results from the three prior years:

|  | 2023      | 2022      | 2021      | 2020      |
|--|-----------|-----------|-----------|-----------|
| # Seniors Granted Relief                   | 79        | 89        | 112       | 117       |
| Total Relief \$'s                          | \$167,705 | \$210,698 | \$254,911 | \$260,093 |
| Avg. Relief \$'s                           | \$2,123   | \$2,367   | \$2,276   | \$2,223   |
| Avg. Qualifying Household Income           | \$47,156  | \$44,281  | \$44,122  | \$46,833  |
| Avg. Previous Year Tax Bill                | \$10,698  | \$10,809  | \$10,177  | \$10,458  |
| Avg. Tax as % of QHI - Before Relief       | 22.7%     | 24.4%     | 23.8%     | 22.3%     |
| Avg. Tax as % of QHI - After Relief        | 18.2%     | 19.1%     | 18.7%     | 17.6%     |
| # New Recipients this Year                 | 7         | 7         | 9         | 14        |
| # Received relief last year, not this year | 14        | 30        | 14        | 12        |
| # Recipients With Tax Filing Extensions    | 1         | 0         | 0         | 3         |
| # Recipients With Deferrals                | 11        | 12        | 12        | 9         |
| Estimated Total Deferral \$'s              | \$75,124  | \$77,905  | \$67,310  | \$44,732  |
| Estimated Avg. Deferral \$'s               | \$6,829   | \$6,492   | \$5,609   | \$5,592   |

\* For those applicants accepting the prior year credit amount in 2020 and 2021 no Qualifying Household Income was calculated, thus no average QHI could be calculated.

### Participation

There were 14 seniors who received tax relief in 2022 who did not receive it this year. The Assessor's office attempted to contact each of these seniors to determine their reason for not applying. The reasons these seniors did not apply or did not qualify were:

- No longer lives in town ..... 2
- Deceased ..... 1
- Income too high ..... 6
- Assets too high ..... 0
- Uncertain ..... 5

### Budget Recommendation

The Tax Relief for the Elderly Committee is reviewing the tax relief program and its ordinance and will have a recommendation for a FY2024/25 budget amount in its final report.

Paul Lindoerfer, Chairman  
Tax Relief for the Elderly Committee