

**Special Meeting Minutes**  
**Committee for Tax Relief for the Elderly**  
Monday, January 29, 2024  
In person at the Senior Center

1. Chairman Paul Lindoerfer called meeting to order at 7:03 PM.  
Present: Paul Lindoerfer, Masha Watson, Scott Charmoy, Doreen Collins, Jim Riling  
Guest: Asst. Assessor Pam Ferraina.  
Absent: Christine Lee  
Note: Renn Gordon resigned from the Committee for Tax Relief of the Elderly, effective January 1, 2024
2. Scott Charmoy identified correction to minutes of Jan. 15: item #3 spelling of last name: Rachel Maciulewski. Scott made motion to accept the minutes. Jim Riling seconded. Minutes approved unanimously.  
Note: Masha Watson enters correction of year on Minutes of Jan. 9 Meeting. Should be 2024.
3. The Committee further discussed details of the Ordinance with clarifications from Assistant Assessor Pam Ferraina.
4. The Committee reviewed concerns about the current ordinance.
5. The Committee amended the Discussion List and made recommendations for changes to the Ordinance. Scott Charmoy made a motion to approve all changes as presented in the Discussion List dated Jan. 23, 2024. Doreen Collins seconded the motion. The Committee voted unanimously to recommend to the Easton Board of Finance the changes to the 2021 Tax Relief for the Elderly Ordinance per attached Document titled "Committee Ordinance Revision List" of January 29, 2024.
6. No further meetings are planned at this time.
7. Scott Charmoy made motion to adjourn. Doreen Collins seconded. All members agreed. Meeting adjourned at 8:12 PM.

Respectfully submitted,

Masha Watson, Clerk, Tax Relief for the Elderly Committee  
Attachment: "Committee Ordinance Revision List" of January 29, 2024

		<b>Tax Relief for the Elderly Committee - 2023</b>
		<b>Committee Ordinance Revision List</b>
		On 1/29/2024 the Committee voted to recommend to the Easton Board of Finance the following changes to the 2021 Tax Relief for the Elderly Ordinance.
#	Item	Recommended Ordinance Change
1	Date reference Ordinance Section 12	Remove text "(beginning July 1, 2021)".
2	Requirement for 5 years residency. Ordinance Section 12(b)	Reduce the residency requirement from 5 years to 3 years.
3	Board of Selectmen approval Ordinance Section 12(d)	Remove "subject to the approval of the Board of Selectmen".
4	Home ownership and "life use". Ordinance Section 12 (g)	Add new home ownership considerations:  12(g)(1) If the taxpayer or the property are involved in a trust, the Assessor must see the trust document to determine its effect on "life use" and how income and property tax payments are managed by the trust.
5	LLC ownership Ordinance Section 12(g)	Add new paragraph: 12(g)(2) Real property owned by an LLC is not eligible for tax relief.
6	Disability income. Ordinance Section 15	Recommend that disability income be included in the Qualifying Household Income calculation unless it is for a disabled dependant of the taxpayer or other adult resident of the household.
7	Medical expenses deduction. Ordinance Section 15	Delete text: "documentation of healthcare and healthcare insurance premium expenses"
8	Income losses Ordinance Section 17	Rewording ordinance to add "losses, including but not limited to:"
9	Medical Expenses deduction. Ordinance Section 19	Delete the deduction for medical expenses when calculating the applicant's Qualifying Household Income.
10	Abatement amount. Ordinance Section 20(b)	Increase the maximum tax credit from 46% to 50%.

11	Additional tax relief percentage Ordinance Section 20(f)	For applicants with a Qualified Household Income less than or equal to \$40,000 add 5% to the income-based tax credit percentage of subsection (b) of this section.
12	CAP on relief amount. Ordinance Section 20(g), to be added	Add a \$5,000 limit on the amount of tax relief allowed.
13	Deferral "pool" Ordinance Section 22(c)	Increase the Deferral Pool from \$80,000 to \$90,000.
14	Tax Deferral. Ordinance Section 22(j) & (k)	Increase the deferral interest rate extension time for probate from 6 to 12 months. At the end of 12 months adjust the interest rate on all deferred taxes to 18%.