

TOWN OF FAIRFIELD

Board of Finance – Senior & Disabled Tax Relief Subcommittee

Special Organizational Meeting

Monday, January 22, 2024, 6:30 pm

Via Webex and In Person in the Second Floor Conference Room in Independence Hall, 725 Old Post Road, Fairfield, CT

A recording of this meeting can be found here: https://www.youtube.com/watch?v=idW7fvIMj_c

DRAFT MINUTES

Members Present: Craig Curley, John Mitola

Members Absent: Kevin Starke

Others Present: Tax Assessor, Ross Murray

1) Call to Order

Craig Curley called the meeting to order at 6:30pm

2) To hear, consider and approve 2024 Officers

John Mitola nominated Craig Curley to act as the Chairman and Secretary for the Board of Finance, Senior and Disabled Tax Relief (SDTR) subcommittee. Craig Curley seconded the motion. The motion carried unanimously.

3) To hear, consider, and approve the 2024 meeting schedule

John Mitola made a motion to put the 2024 SDTR meeting schedule before the committee for a vote. Craig Curley seconded the motion. The dates for the SDTR meeting schedule for 2024 were reviewed. The motion carried unanimously.

The Board of Finance, Senior and Disabled Tax Relief committee shall meet on the following dates in 2024 at 6:30pm in the Second Floor Conference Room in Independence Hall and via Webex:

- February 13, 2024
- April 16, 2024
- May 14, 2024
- June 11, 2024
- September 10, 2024
- October 8, 2024
- November 12, 2024
- December 10, 2024

4) TAX ASSESSOR

To review and discuss the current SDTR program and to discuss suggestions for potential changes.

Mr. Murray provided a summary of four requested changes to the current program. None of the suggested changes were expected to have any material economic impact on the program but would better align the Town program with the State program.

Suggested Change #1:

Lower the age requirement for eligibility for a surviving spouse of a taxpayer from 60 to 50 years of age.

Currently, the Town program has this age requirement at 60 while the State program has the age requirement at 50. Aligning these age requirements would assist in the administration of the programs and would eliminate potential confusion between the programs. Mr. Murray was not aware of any program participants for which this would be applicable and expected no economic impact to the current program.

Suggested Change #2:

Amend the definition of “Qualifying Income” from “adjusted gross income as defined in the Internal Revenue Code of 1986, as may be amended from time to time,...” to “all taxable and nontaxable income...”

Effectively, this would not change the definition but would align the Town program with the State program and would reduce or eliminate confusion as to what is included in Qualified Income.

Suggested Change #3:

Corrects a typo, changing the word “application” to “applicant”, and changes the date of determining Qualified Total Asset Value (QTAV) from the “date of application” to “the end of the preceding calendar year”.

As the date of application can vary, and may not coincide with a financial statement, it’s virtually impossible for the Town to verify an applicant’s QTAV affidavit. By changing the valuation date to a date certain (12/31/xx), the applicant will have the benefit of a year-end financial statement, the determination date will be consistent for all applicants, and the date of asset verification will be consistent with the end date for verification of periodic income.

Suggested Change #4:

Deletes the language “and a copy thereof shall be delivered to the applicant” from the Assessor’s responsibilities once an applicant has been accepted in the program.

Effectively, this step is duplicative as the calculated tax relief and adjusted tax liability for the applicant is printed on the taxpayer’s tax bill. Further, the final tax relief calculations are printed, shared with, and signed by the applicant.

After discussing the suggested changes, Mr. Curley and Mr. Mitola discussed what the appropriate next steps would be. Mr. Curley mentioned that he reached out the Town Attorney

to discuss the process necessary for coordinating with the RTM, Senior and Disabled Tax Relief subcommittee, as there has been confusion and differences of interpretation in the past. Ultimately, so long as the subcommittees of the BOF and RTM are coordinated, that the RTM drafts and passes the language for the amendments to the ordinance and that the BOF approves such changes to the program, there should be no concerns.

Mr. Curley mentioned that he would summarize the meeting discussion for the meeting minutes and share those minutes with both the Chair of the BOF and with the RTM, SDTR committee members for their review and potential action.

Mr. Murray expressed a desire for these changes to be made fairly quickly so that they could be implemented for this upcoming tax cycle. Mr. Curley mentioned that he would discuss the topic with the Chair of the BOF and to see if this topic could be added to the agenda for the full BOF to discuss and consider at the next regular BOF meeting on February 6th.

Mr. Murray then reviewed two additional exhibits with the committee to provide data on the current SDTR program, along with a five-year look-back on program metrics. These exhibits were part of the back-up available for this meeting.

Mr. Curley asked if there were other, more substantive, changes that the Tax Assessor was looking to have considered. Mr. Murray did not have specific recommendations at the time but did express favor for improving the tax credit relief at the lower end of the matrix as that, in his opinion, meant the most to those applicants. Mr. Curley suggested that the BOF and RTM could take action on these four suggested changes relatively quickly, and the subcommittees could meet later in the year to consider whether more substantive changes should be considered for the next tax cycle in 2025. Mr. Murray encouraged an earlier start, perhaps right after the budget season in May, as these discussions have historically taken longer to progress, and that any changes for the 2025 tax cycle should be completed by February of 2025.

5) Adjourn

Mr. Mitola made a motion to adjourn. Mr. Curley seconded the motion. The motion carried unanimously. The meeting adjourned at 6:56pm.

Respectfully submitted,

Craig Curley
BOF, SDTR Secretary