Town of Fairfield

Health Department
Fairfield, Connecticut 06824

Sands L. Cleary
Director of Health

Sullivan Independence Hall
725 Old Post Road

TO: Board of Selectmen, Board of Finance, Representative Town Meeting

FROM: Sands Cleary, Director of Health

SUBJECT: 14 Points Documentation for Consideration of Public Health Emergency Preparedness Grant Funding Resolution as requested by the Director of Health

RESOLVED, that the First Selectman/First Selectwoman of the Town of Fairfield, is empowered to execute, authorize and approve on behalf of the Town of Fairfield, any and all contracts or amendments thereof with the Connecticut Region 1 Essential Support Function 8 (ESF8) Public Health Preparedness Grant fiduciary organization with regard to the CDC 2024-2029 Public Health Emergency Preparedness Cooperative Agreement with a grant funding period of July 1, 2024 through June 30, 2029. Funding shall be for $34,043 per year for each of 5 years or as amended by the CDC, State of CT or the Region 1 ESF 8 Public Health Preparedness Grant fiduciary organization and shall cover the cost to support Fairfield's continued public health emergency preparedness and response efforts. All costs are 100% reimbursable from the CDC 2024-2029 PHEP Cooperative Agreement via the State of CT and the CT Region 1 ESF8 Fiduciary Organization.

DATE: September 17, 2024

I. **Background:** For the past 22 years the Fairfield Health Department has received Public Health Emergency Preparedness (PHEP) funding that originates from the Centers for Disease Control and Prevention (CDC) Cooperative Agreement. The United States Congress has authorized funding to support PHEP through a 2024-2029 CDC Cooperative Agreement. The CT Department of Public Health (DPH) has been awarded a CDC Cooperative Agreement and the Connecticut Region 1 Essential Support Function 8 (ESF8) has selected a fiduciary organization for the Public Health Preparedness Grant for the region. Funding will continue annually to local health departments but will be received from the annually selected fiduciary organization.

The PHEP Cooperative Agreement began in 2002, shortly after the events of September 11, 2001, and subsequent anthrax attacks, and these multi-year agreements have been renewed in subsequent years. The PHEP Cooperative Agreement provides funding to enable public health departments to have the capacity and capability to effectively respond to the public health consequences of not only terrorist threats, but also infectious disease outbreaks, natural disasters, and biological, chemical, nuclear and radiological emergencies. The CT DPH develops the PHEP contract deliverables and provides technical

assistance to staff in order to complete the requirements of the contract. The 2024-2029 Cooperative Agreement states the funding shall be utilized to strengthen select emergency preparedness capabilities.

II. Purpose and Justification: Public health departments have made progress since 2002 in their emergency preparedness and response efforts. However, state and local public health departments continue to face multiple challenges, including an ever-evolving list of public health threats. From the 2003 SARS Epidemic, the 2009 H1N1 Influenza Pandemic, Hurricane Irene in 2010, Super Storm Sandy in 2012, the 2014-15 Ebola Epidemic, the 2015-16 Zika Epidemic to the recent Covid-19 Pandemic, all underscore the importance of communities being prepared for potential threats. Regardless of the threat, an effective public health response begins with an effective public health system with robust infrastructure and strategies in place to conduct routine public health activities. Strong state and local public health systems are the cornerstone of an effective public health response. It is critical to continue preparedness programs to sustain and advance the ability of public health to prevent, protect against, and quickly respond to emergencies, particularly those in which scale, timing, or unpredictability threaten to overwhelm routine capabilities.

III. Detailed Description of Proposal: The Fairfield Health Department is responsible to continue development of the town's Public Health Emergency Response Plan and to enhance the department's ability to respond to public health emergencies by:

(a) strengthening of roles/responsibilities of staff members in response to public health emergencies;
(b) continued recruitment, training, and retention of local Medical Reserve Corps volunteers;
(c) maintenance of emergency communications capabilities and protocols to notify all health care providers, volunteers and other stakeholders 24 hours a day, 7 days a week;
(d) ongoing development and maintenance of risk communication internal and external protocols;
(e) ongoing enhancement of capabilities for operation of mass dispensing sites, including ongoing development of alternative dispensing modalities;
(f) advancement of plans and measures to address the needs of functional needs populations;
(g) expansion of surge capacity of the health system when needed following a public health incident;
(h) identification of key participants in a bioterrorism or other public health emergency response and the protocols to coordinate this participation with relevant state, regional, and local agencies;
(i) provision of training to assure emergency response capabilities for staff and volunteers;
(j) improvement of the Mass Dispensing Plan and other components of the Public Health Emergency Response Plan through participation in a standardized operational readiness review, and through drills and exercises.
(k) Enhancement of mass fatality management capabilities, specifically in the planning for establishment of family assistance centers in response to a mass casualty event.

Furthermore, Fairfield will continue to collaborate on the development and testing of regional emergency response plans with all towns in the CT Department of Emergency Management and Homeland Security's Region 1. Our proposal is to utilize grant monies to fund positions to conduct the activities and meet the obligations required by the grant.

Proposed Annual Budgets (Year 1 - 5)
Base Award

Emergency Preparedness Planners	2 Part-time preparedness staff to accomplish planning and implementation of grant contract deliverables.	$33,556.57
Fringe	1.45%	$486.57
Total		$34,043

IV. Reliabilities of Estimated Costs: Over the past grant years, comparable proposed budgets were submitted to and approved by the State of Connecticut and expenditures to date are in line with those proposed budgets. This history provides us with a reliable estimate of the costs to be incurred during the coming years. CT DPH has already approved this award amount and has indicated as such within the grant contract with the Region 1 Fiduciary Organization.

V. Conducive to Increased Efficiency or Productivity: The objective is to better prepare the State and its communities for public health emergencies in order to reduce morbidity and mortality for its residents.

VI. Additional Long-Range Costs: None are known at this time. Federal and/or State funding may continue on a local or regional basis.

VII. Additional Use or Demand on Existing Facilities: None anticipated.

VIII. Alternatives to this Request: Funds are going to all eligible local health departments who are responsible for their jurisdiction in the State.

IX. Safety and Loss Control: None.

X. Environmental Consideration: None.

XI. Insurance: None.

XII. Financing: 100% funded by the State of Connecticut through the Region 1 ESF 8 selected Fiduciary Organization, Ledgelight Health District, from the 2024-2029 Public Health Emergency Cooperative Agreement Award from the Centers for Disease Control.

XIII. Other Considerations: None.

XIV. Other Approvals: None

Memorandum of Agreement
for the DPH Public Health Preparedness Program
By and Between
Ledge Light Health District and Town of Fairfield
2024-2029

Ledge Light Health District, hereinafter referred to as "LLHD" and referenced as the "Contractor", acting by Jennifer Muggeo, its Director of Health and Town of Fairfield, hereinafter referred to as "Fairfield" and referenced as the "Subcontractor", acting by William A. Gerber, its First Selectman, do mutually agree to the following as outlined in this Memorandum of Agreement.

The funding of this agreement is based on the Region 1 Public Health Emergency Preparedness (PHEP) Grant Contract Log# DPH20250002PSA from the Connecticut Department of Public Health hereinafter referred to as the "DPH" and referenced as the "Department" to the LLHD.

OBLIGATIONS

The subcontractor receiving funds for PHEP, shall participate in the following City Readiness Initiative Region (CRI) activities:

1. Administration and Planning:
   The local health contractor shall:
   a. Enter into an agreement with the Contractor for utilization of PHEP funding.
   b. Attend CRI Regions regularly scheduled regional meetings, including planning meetings, associated workgroups, and meetings with community organizations representing Vulnerable Populations/Access and Functional Needs (VP/AFN) groups,
   c. Maintain bi-annually, updated PHERP or equivalent as evidenced by the signature and date of the local health subcontractor's Chief Elected Official or Board Chair on the plans, as applicable.
      i. Upon request, provide up-to-date local plans to CRI Regional Contractor, including the following:
         1. The local health subcontractor's PHERP or Local Emergency Operations Plan.
         2. The local health subcontractor's MCM Plan/Annex including POD/POV plans and RDS plans if applicable.
         3. High Consequence Disease Plan/Annex
         4. Pandemic Influenza/Mass Vaccination Plan/Annex
         5. Anthrax- Plan/Annex
   d. Attend and provide input at debriefing(s) conducted and scheduled by the Department's MCM Coordinator(s) pertaining to the ORE.
   e. Evaluate local plans to identify gaps and select two (2) PHEP Capabilities and functions that need development; contribute that information at the CRI Regional meeting by voting on the two (2) PHEP Capabilities that will serve to focus CRI Regional efforts for the following Contract Period.
   f. Select which year(s) their community(ies) will fulfill required TTX, Drills and Exercises, so that they can be included in the Regional IPP as part of the annual CRI Regional IPPW meetings.

g. Complete a risk-based jurisdictional data collection form, developed, and distributed by the Department, which will be used to inform the statewide JRA as required by the Contractor, on an annual basis.

h. Provide the Contractor, upon request, a list of community organizations or agencies that serve Vulnerable Populations within their jurisdiction(s), including at a minimum the following information:
   i. Name of the organization,
   ii. Type of Organization, or VP/AFN groups served,
   iii. Phone Number,
   iv. Email, and
   v. Address

i. Provide quarterly updates to the Contractor on the status of Capability planning based on the two capabilities selected by the region for the quarterly Regional Integrated Action Plan (IAP).

j. Provide an update on the status of their MCM planning efforts to the Contractor and include the following:
   i. Specific, measurable, and time-bound objectives developed to address deficiencies noted in their local MCM plan.
   ii. Primary POD/POV locations and associated points of contact.
   iii. A proposed RDS for Regional operations, if such a facility is located within the local health subcontractor's community; and
   iv. Local plan details to include the local distribution site staff roles, security, transportation assets and plans, and distribution elements including chain of custody, cold chain management, delivery locations, and transport methods and routes, as stipulated in CDC CRI guidance.

k. Complete and submit to the Contractor no later than thirty (30) days prior to the CRI Region's scheduled ORE or by June 1st in alternate years, the required ORE forms as determined by the CDC.

l. Comply with reporting directives requested by the Department's Commissioner, or the Department's Office of Public Health Preparedness and Response related to public health disasters, events and emergencies occurring in their jurisdiction; and

m. Maintain updated profiles and user accounts in the Virtual State Emergency Operations System.

n. As applicable, participate in Regional Volunteer Management meetings and MRC Unit activities, as follows:
   i. Attend Quarterly meetings scheduled by the Regional Volunteer Management MRC Coordinator and the Department.
   ii. Follow the DESPP DEMHS SOP for MRCs.
   iii. Provide copies of complete activation paperwork and mission details of MRC Unit(s) to the Regional Volunteer Management MRC Coordinator.
   iv. Utilize the CT Responds system to generate reports of volunteer and mission activities and provide to the Regional Volunteer Management MRC Coordinator; and
   v. Utilize the CT Responds System to complete volunteer registration, recruitment, background checks, license verification, retention, and activations.

2. <u>Tabletops, Drills, Functional Exercises, FSEs & Real-World Incidents:</u>
The local health subcontractor shall:

a. Confirm all required TTX, Drills, Functional or FSE, and responses to Real- World Incidents engage organizations that address the needs of identified Vulnerable

Populations located within the local health subcontractor's jurisdiction(s). Evidence of these efforts shall be in the form of AAR-IPs that include sections on engagement of Vulnerable Populations/Access and Functional Needs agencies.

b. Perform the following activities designed to prepare the health department for execution of a Full-Scale Exercise, and response to Real-World Incidents:
    i. Participate in exercises conducted by the CRI Region as dictated by the Regional IPP.
    ii. If selected by the Department and Region to participate in and complete a FSE, complete the following:
        1. Development of Exercise objectives following HSEEP principles.
        2. Planning and coordination with municipal and community partners to identify gaps and strategies and to address those gaps; and
        3. Submission of Regional ORE required documentation, as directed by the Department.
    iii. Complete a minimum of two (2) Call-Down Drills on an annual basis, one drill every 6 months, and include at a minimum each of the following local partners below in each drill:
        1. Staff to operate the local distribution site.
        2. EOC personnel, including the local emergency management director.
        3. Critical Workforce Groups; and
        4. Others engaged in the Exercise or incident.
    iv. Follow up, via telephone or email, with non-responsive local partners identified during the Call-Down Drill to confirm contact information.
    v. Complete the following three (3) drills within their jurisdiction(s) for each of their primary POD or POV sites, per the CRI Region's IPP, no later than May 31, 2029:
        1. Site activation drill.
        2. staff notification and assembly drill; and
        3. facility set-up drill.

3. <u>CDC CRI Guidance updates</u>
   The Contractor shall monitor CDC CRI Guidance for updates on Exercise requirements. Contractor shall comply, and require subcontractor compliance, with such updates. Updates to Exercise requirements in the CDC CRI Guidance shall not require an amendment to this Contract.

<u>REPORTS AND REPORT SCHEDULE</u>

The local health subcontractor shall comply with the following reporting requirements:

a. The local health subcontractor shall submit quarterly Programmatic Progress Reports to the Contractor, for review and approval, utilizing the provided Department progress report template;
    i. The Programmatic Progress Report will include the following documentation for submission to the Contractor:
        1. Completed Call-Down drill forms.
        2. Completed exercise/drill data; and
        3. A list of organizations that serve the needs of Vulnerable Populations, including those that assist people with disabilities or access and functional needs submitted to the Contractor.

ii. The Programmatic Progress Reports shall describe the activities conducted under its subcontract.
iii. The final Programmatic Progress Report due at the end of the Funding Period shall be cumulative for the entire Funding Period.

b. The local health subcontractor shall submit quarterly Volunteer Management Programmatic Progress Report to the Contractor, for review and approval, utilizing the provided Department progress report template.
   i. Summary measures extracted from the CT Responds System, to include:
      1. Total number of volunteers enrolled in the CT Responds System.
      2. Total number of new volunteers per quarter.
      3. Total number of completed activations.
      4. Total number of hours of volunteer work.
      5. Evidence that all active and deployable volunteers have completed the loyalty oath as outlined in Connecticut General Statutes Section 28-12, and proof that it is included in their CT Responds System profiles.
      6. Number of active volunteers that have received a complete background check in the CT Responds System; and
      7. Number of licensed volunteers whose medical licenses were verified in the CT Responds System.

c. Local health subcontractor shall submit budgets and budget justifications for each budget period to the Contractor.

d. Local health subcontractor shall submit a final Financial Expenditure report at the end of the budget period to the Contractor for review and approval.
   i. Financial Expenditure Reports shall include all expenditures incurred in the provision of subcontracted services and include justifications for said expenditures; the final Financial Expenditure Report shall not include any unpaid obligations; and
   ii. Programmatic Progress Reports shall be submitted to the Contractor according to the following schedule for each Funding Period as follows:

REPORTING PERIOD	**REPORTS DUE ON OR BEFORE**
July 1 through September 30	October 15
October 1 through December 31	January 15
January 1 through March 31	April 15
April 1 through June 30	July 15

PROGRAM REPRESENTATIVES

Subcontractor hereby designates Sands Cleary, its Director of Health, as its program representative. LLHD hereby designates Catherine Dragoo, its Grants Manager, as its program representative.

COMPENSATION

Subcontractor shall submit all financial reports to LLHD, cdragoo@llhd.org

Yearly Program Budget	Amount
PHEP-CRI	$34,043.00

Subcontractor shall expend funds within the contract period and in accordance with the applicable **Approved Budget.** This contract includes Federal Financial Assistance, CFDA #93.069, and therefore such funds are subject to the Federal Office of Management and Budgets (OMB) Cost Principles.

PAYMENT SCHEDULE

Subcontractor shall be subject to conditions outlined in this agreement and payments are subject to approval of quarterly Programmatic Progress Reports, associated deliverables, and Financial Expenditure Reports.

LLHD shall provide quarterly payments in the amount equal to the amount of the expenditures reported and approved. Payments are subject to the approval of scheduled reports and all deliverables or services as required under this Memorandum of Agreement.

LLHD shall have the right to inspect to the extent deemed necessary by LLHD all work, records and financial records that may be connected to this Memorandum of Agreement.

LLHD reserves the right to reduce payments and withhold funding for Subcontractor in which Subcontractor has not submitted or completed required deliverables, or has not submitted required reports or audits, or has submitted reports that have not received CT DPH approval, or has submitted reports that do not support the need for full payment, provided that notice thereof shall have been given to Subcontractor with 10 days of discovering said deficiency.

COMPLIANCE WITH DEPARTMENT REQUIREMENTS

Subcontractor shall comply with all DPH subcontract requirements as outlined in the LLHD Region 1 PHEP Grant from the Connecticut DPH, attached as Exhibit 1, and will submit supporting documentation to LLHD.

Subcontractor shall comply with the Office of Policy and Management (OPM) Cost Standards and meet audit standards. Should material findings be noted, Subcontractor shall submit Audit Management Letter and corrective response to the findings.

Subcontractor shall be liable for any contract or financial audit exceptions and shall return all funds that have been disallowed upon review of such audit, or as provided under the provision of DPH Contract Log# DPH20250002PSA.

MUTUAL INDEMNIFICATION

Each Party shall indemnify, defend and hold harmless the other Party and its Affiliates, employees or directors from any and all costs, expenses, damages, judgments and liabilities (including reasonable attorneys' fees) incurred by or rendered against the other Party or its Affiliates, employees or directors in any Third Party claim made or suit brought to the extent resulting from any of the following: (i) a breach by such Party or any of the subcontractors retained by such Party of its obligations, representations and warranties pursuant to this Agreement (except to the extent that such claim or suit is based on the other Party's negligence or breach of its representations and warranties, or its other obligations under this Agreement); (ii) the breach by such Party of its obligations under this Agreement; (iii) the negligence or willful misconduct of such Party or its subcontractors in connection with the Service.

INSURANCE REQUIREMENTS

Subcontractor agrees that while performing services specified in this Agreement, Subcontractor shall carry sufficient insurance (liability and/or other) as applicable according to the nature of the service to be performed so as to "save harmless" LLHD and the State of Connecticut from any insurable cause whatsoever. A certificate of such insurance shall be filed with LLHD prior to the performance of services.

PERSONNEL

It is mutually agreed that Subcontractor is an independent subcontractor, and this Agreement is for services and not a contract for employment and that, as such, Subcontractor shall not be entitled to the benefits by the LLHD such as worker's compensation, pension, retirement benefits or sick leave.

DEFAULT OR BREACH OF AGREEMENT

In the event either party is in default or breach of the terms of this Agreement, the non-defaulting or breaching party shall have the right to pursue any and all remedies available to it against the defaulting or breaching party in law or in equity.

TERMS OF AGREEMENT

The term of this Agreement shall be effective July 1, 2024, through June 30, 2029, and shall not exceed $34,043.00 in each fiscal year.

The terms of this Agreement are understood and accepted by:

Ledge Light Health District	Town of Fairfield
_____	_____
Jennifer Muggeo, MPH Director of Health	William A. Gerber First Selectman
_____	_____
Date	Date

Proposed Changes to Fairfield's Senior and Disabled Tax Relief Program

Report of the Senior and Disabled Tax Relief Subcommittee of the RTM

September 2024

Proposed Changes to Current Senior and Disabled Tax Relief Program

1

Eliminate the freeze program

2

Lower the age to qualify for the tax deferral program from 75 to 65

3

Raise the QTAV to qualify for the deferral or credit program from $650,000 to $675,000

Current State

Participation in the Senior and Disabled Tax Relief program has been declining over recent years:

TOWN TAX RELIEF-5 YEAR HISTORY

# of Apps	FY 2025 # of Apps	FY 2025 TAX LOSS	FY 2024 # of Apps	FY 2024 TAX LOSS	FY 2023 # of Apps	FY 2023 TAX LOSS	FY 2022 # of Apps	FY 2022 TAX LOSS	FY 2021 # of Apps	FY 2021 TAX LOSS	FY 2020 # of Apps	FY 2020 TAX LOSS
TOTAL CREDIT APPS	1,017	3,158,035	1,090	$ 3,395,301	1,137	$ 3,557,076	1,315	$ 4,119,823	1,301	$ 3,311,346	1,306	$ 3,300,036
TOTAL FREEZE APPS	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEFERRAL APPS	2	11,601	2	11,306	2	11,102	3	16,210	5	22,964	5	22,964
TOTALS	1,019	3,169,636	1,092	3,406,607	1,139	3,568,178	1,318	4,136,032	1,306	3,334,310	1,311	3,323,000
TOTAL $ CHANGE FROM PRIOR YEAR	-$236,971		-$161,570		-$567,855		$801,722		$11,310		-$88,700	
TOTAL % CHANGE FROM PRIOR YEAR ($)	-6.96%		-4.53%		-13.73%		24.04%		0.34%		-2.60%	
TOTAL CREDIT APP# NET CHG FROM PRIOR YEAR	-73		-47		-179		14		-5		-30	
TOTAL FREEZE APP# NET CHG FROM PRIOR YEAR	0		0		0		0		0		0	
TOTAL DEFERRAL APP# NET CHG FROM PRIOR YR	0		0		-1		-2		0		-2	
NEW APPLICATIONS RECEIVED	92		164		65		52		235		157	
DISALLOWED (OVER INCOME, ALL PROGRAMS)	-13		-25		-27		0		-58		-53	
REMOVED (SOLD,DECEASED,MOVED, NON-RESIDENT)	-45		-70		-60		-43		-123		-85	
REMOVED (FAILED TO REFILE,NON-CT RESIDENTS, OVER ASSET CAP,	-107		-116		-154		-2		-59		-49	
Total	-165		-211		-241		-45		-240		-187	
State Credit Program	GL 2023 FY 2025		GL 2022 FY 2024		GL 2021 FY 2023		GL 2020 FY 2022		GL 2019 FY 2021		GL 2018 FY 2020	
	# of Apps	Tot Benefit	# of Apps	Tot Benefit	# of Apps	Tot Benefit	# of Apps	Tot Benefit	# of Apps	Tot Benefit	# of Apps	Tot Benefit
NUMBER OF PARTICIPANTS/TOTAL BENEFIT INITIAL (M35B)	515	$ 299,108.65	520	$ 304,711.15	554	$ 322,598.29	622	$ 367,118.21	636	$ 361,951.60	638	$ 358,510.54
NUMBER OF PARTICIPANTS/TOTAL BENEFIT FINAL (M35P)		$ -		$ -	-19	$ (7,216.82)	-19	$ (8,350.94)	-20	$ (6,208.75)	-16	$ (4,083.25)
NET	515	$ 299,108.65	520	$ 304,711.15	554	$ 315,381.47	603	$ 358,767.27	616	$ 358,510.54	654	362,593.79
TOTAL CHANGE FROM PRIOR YEAR	-5	-5,602.50	-34	-10,670.32	-49	-43,385.80	-35	-256.73	-38	-4,083.25	4	-8,887.82
TOTAL % CHANGE FROM PRIOR YEAR ($)	-0.96%	-1.84%	-6.14%	-3.38%	-8.13%	-10.08%	-5.68%	-0.07%	-5.81%	-1.13%	0.62%	-2.39%
STATE REIMBURSEMENT		$ -		$ -		$ -		$ -		$ -		$ -
NET COST		$ 299,108.65		$ 304,711.15		$ 367,118.21		$ 358,767.27		$ 358,510.54		$ 362,593.79
% REIMBURSED		0.0%		0.0%		0.0%		0.0%		0.0%		0.0%

Current State

At the right are detailed specifications of participation in the Senior and Disabled Tax Relief Program as of June 2024

Our proposed changes are incremental in nature so that we do not implement significant change in tax receivables in the coming fiscal years

TOWN SENIOR/DISABLED TAX RELIEF PROGRAM FOR FY 2025

ASSESSOR'S REPORT TO THE RTM PER Chapter 95, Article III, Section 15.1

June 10, 2023

SENIOR/DISABLED TAX RELIEF PROGRAM	FY 2025 # of Accounts	FY 2025 Amount	FY 2025 Average	FY 2024 # of Accounts	FY 2024 Amount	FY 2024 Average	CHANGE FY 25 to 24 # of Accounts	CHANGE FY 25 to 24 Amount	CHANGE FY 25 to 24 % Change
Credit Program (non-reimbursable, no lien)	1017	$3,158,035	$3,105	1090	$3,557,076	$3,263	-73	$ (399,041)	-12.64%
Freeze Program (non-reimbursable, no lien)	0	$0		0	$0		0	$ -	-
Deferral Program (reimbursable, lien)	2	$11,601	$5,800	2	$11,102	$5,551	0	$ 499	4.30%
Summary - total number of accounts and total tax loss	**1019**	**$3,169,636**	**$3,111**	**1092**	**$3,568,178**	**$3,268**	**-73**	**-$398,542**	**-11.17%**

SCHEDULE OF APPLICATION ACTIVITY

	Credit	Freeze	Deferral	Totals		# of Accounts	% Change
Total accounts-previous fiscal year	1090	0	2	1092	1319	-227	20.79%
New applications received	92	0	0	92	65	27	-29.35%
Total added	**92**	**0**	**0**	**92**	**65**	27	-29.35%
Disallowed (Excess Income)	-13	0	0	-13	-27	-14	-107.69%
Disallowed (Excess Assets)	-9	0	0	-9	-15	-6	-66.67%
Removed (deceased)	-56	0	0	-56	-75	-19	-33.93%
Removed (sold)	-39	0	0	-39	-79	-40	-102.56%
Removed (Not Living in Home)	0	0	0	0	-3	-3	-
Removed (failed to refile)	-36	0	0	-36	-44	-8	-22.22%
Disallowed (Other)	-12	0	0	-12	0	12	100.00%
Total Removed	**-165**	**0**	**0**	**-165**	**-243**	-78	-47.27%
Net Change	**-73**	**0**	**0**	**-73**	**-178**		
Summary - total number of accounts	**1017**	**0**	**2**	**1019**	**1141**	**-124**	**12.19%**
	0						

SCHEDULE OF INCOME RANGES

From	To	Credit Married	Credit Single	Credit Total	Disabled (All on Credit) Married	Disabled (All on Credit) Single	Deferral Married	Deferral Single	Totals Grand Total	Totals Total Benefit	Totals Avg. Benefit
-	20,800	9	78	87	0	3	0	0	87	432,750	4,974
20,800	29,600	17	153	170	0	0	0	0	170	828,107	4,871
29,600	36,500	17	113	130	1	3	0	0	130	531,057	4,085
36,500	43,600	26	113	139	0	2	0	0	139	461,847	3,323
43,600	53,700	45	103	148	2	0	0	0	148	403,894	2,729
53,700	62,600	48	69	117	1	0	0	0	117	215,251	1,840
62,600	86,500	108	118	226	0	0	0	2	228	296,730	1,301
86,500	96,800	0	0	0	0	0	0	0	0	0	0
Totals		**270**	**747**	**1017**	**4**	**8**	**0**	**2**	**1019**	**3,169,636**	**3,111**
						12					

SCHEDULE OF ASSESSMENT RANGES

Applicant Gross Assessment Range		# of Accounts	% of Total Accts.	Avg Benefit	Total Benefit
80,920	150,000	19	1.86%	1,223	23,230
150,001	250,000	245	24.04%	2,253	551,887
250,001	350,000	459	45.04%	3,253	1,493,107
350,001	450,000	211	20.71%	3,654	770,937
450,001	550,000	54	5.30%	3,900	210,600
550,001	650,000	19	1.86%	3,770	71,625
650,001	750,000	7	0.69%	3,536	24,750
750,001	850,000	3	0.29%	5,167	15,500
850,001	950,000	0	0.00%	0	0
950,001	1,050,000	1	0.10%	5,500	5,500
1,050,001	1,206,310	1	0.10%	2,500	2,500
Totals		**1019**			**3,169,636**

SCHEDULE OF AGE RANGES

Age	# of Accounts	% of Total Accts.	Total Benefit	Avg Benefit	
<65	12	1.18%	41,477	3,456	Disabled or Surviving Spouse
65-69	117	11.48%	351,594	3,005	
70-74	205	20.12%	600,776	2,931	
75-79	190	18.65%	521,548	2,745	
80-84	189	18.55%	550,599	2,913	
85-89	145	14.23%	471,764	3,254	
90-95	94	9.22%	358,147	3,810	
>95	67	6.58%	273,732	4,086	
	1019		**3,169,636**		

AVERAGE TAX RELIEF RECIPIENT ASSESSMENT

Average Tax Relief Recipient Assessment-FY 2025	**$314,939**
Average Tax Relief Recipient Assessment-FY 2024	**$319,486**

SCHEDULE OF BENEFITS RANGES

Income up to	# of Accounts	# at $ max	# at % max	At 25% Min	Total
20,800	87	13	74	0	87
29,600	170	32	138	0	170
36,500	130	19	111	0	130
43,600	139	22	117	0	139
53,700	148	37	111	0	148
62,600	117	22	95	0	117
86,500	228	57	169	0	226
96,800	0	0	0	0	0
	1019	202	815	0	1,017

NOTES

19 accounts added to "New" who where denied but later applied under an extension.

Proposal 1: Elimination of Freeze Program

We are proposing to eliminate the freeze program; it is much less beneficial than the credit or deferral options.

Since the freeze only provides a reduction equal to the tax increase it is very unlikely that this would be greater than even the lowest credit amount of $1,500.

The average Mill Rate increase since 1925 has been 1.35% and 1.90% for the past 21 years (Post the 2001 revaluation).

The property taxes would need to be $75,000 to have at a 2% increase equal to $1,500. Further, an applicant can only be on the Freeze for 6 years. The taxes would need to be $12,500 to reach a $1,500 reduction after 6 years. Lastly Freezes have proven to be extremely costly over a long period of time. This is the reason the state discontinued the state freeze option and capped it at $2,000.

There has never been an applicant to the freeze program.

Proposal 2: Change the Qualifying Age for Deferral and Credit Programs

- We are proposing to change the age of the deferral program from 75 to 65

- This would allow for the qualifying age for both our deferral and credit programs to be uniform
- Lowering the age from 75 to 65 would also be consistent with practices of other towns

- The study at right was conducted by the Senior and Disabled Tax Relief Subcommittee of the RTM in April 2024, and shows that 67% of towns under study offer a combination of deferral with a minimum age of 65

Study of Senior and Disabled Tax Relief Program Design Specifications

Conducted by the SDTR Subcommittee of the RTM

April 2024

Number of towns with Minimum age 65 with Deferral: 10

Prevalence: **67%**

n=15

Town	Minmum Age	Deferral Y/N?
Fairfield:	75	Y
Bethel:		N
Darien:	65	Y
Easton	65	Y
Farmington:		
Glastonbury:	65	Y
Greenwich:	65	Y
New Canaan:	65	Y
Newtown:	65	
Redding:	65	N Credit only
Ridgefield:	65	Y
Trumbull:	65	Y
West Hartford:		N
Weston:	65	Y
Westport:	65	Y
Wilton:	65	Y

Proposal 3: Raise the QTAV

We have not been able to determine the last time the QTAV was modified for this program. The Tax Assessor has indicated that as far back as 2012, the QTAV has been $650,000 and this has not been modified since that time.

We are proposing a modest increase to the QTAV from $650,000 to $675,000. We have no basis to estimate what an appropriate increase would be; the tables at right model out increases of 1%, per annum, 2.5% per annum, and 5% every five years.

- A 2.5% increase would mirror the average Cost of Living Adjustment (COLA) applied by Social Security Administration
- Five percent every five years mirrors a proposal presented by the SDTR Subcommittee of the RTM in 2017

	1%	2.5%	5% Every 5 years
2012	$650,000.00	$650,000.000	$ 650,000
2013	$656,500.00	$666,250.000	
2014	$663,065.00	$682,906.250	
2015	$669,695.65	$699,978.906	
2016	$676,392.61	$717,478.379	
2017	$683,156.53	$735,415.338	$ 682,500
2018	$689,988.10	$753,800.722	
2019	$696,887.98	$772,645.740	
2020	$703,856.86	$791,961.883	
2021	$710,895.43	$811,760.930	
2022	$718,004.38	$832,054.954	$ 716,625
2023	$725,184.43	$852,856.328	
2024	$732,436.27	$874,177.736	
2025	$739,760.63	$896,032.179	