

SYNOPSIS

TOWN SENIOR/DISABLED TAX RELIEF PROGRAM FOR FISCAL YEAR 2020 ASSESSOR'S REPORT TO THE RTM PER Chapter 95, Article III, Section 15.1

JUNE 24, 2019

- The total benefits went from \$3,411,700 (FY19) to \$3,323,000 (FY20) or a decrease of \$88,700 (-2.6%) from last year.
- The number of signups for the Credit Program decreased from 1336 (FY19) to 1306. Total Credit Program Benefits changed from \$3,381,880 to \$3,300,036 or a decrease of \$81,844 from last year.
- There were no new Deferral Program signups. Total Deferral Program Benefits for FY20 are \$22,964 as compared to \$29,819 in FY19.
- There was no change to the Freeze program and it continues with no one selecting this option.
- There were 726 replications and 157 new applications taken for all programs. 60 applications were taken at the senior center.
- Tax relief articles were published in the Fairfield Senior Times newsletter, local news media and on the town website. Informational emails were sent using numerous town email lists and a mailing was sent to those seniors not on the program or one of the email lists. We also mailed renewal letters to current applicants in February and a sent a reminder letter in April. Finally, phone calls were made during the last week or two prior to the May 15th deadline.

TOWN SENIOR/DISABLED TAX RELIEF PROGRAM FOR FISCAL YEAR 2020

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

	FY 2020		JUNE, 2019		FY 2019		CHANGE FY19 to FY20		% Change
	# of Accounts	Amount	# of Accounts	Amount	# of Accounts	Amount	# of Accounts	Amount	
SENIOR/DISABLED TAX RELIEF PROGRAM									
Credit Program (non-reimbursable, no lien)	1306	\$3,300,036			1336	\$3,381,880	-30	\$ (81,845)	-2.48%
Freeze Program (non-reimbursable, no lien)	0	\$0			0	\$0	0	\$ -	#DIV/0!
Deferral Program (reimbursable, lien)	5	\$22,964			7	\$29,819	-2	\$ (6,855)	-29.85%
Summary - total number of accounts and total tax loss	1311	\$3,323,000			1343	\$3,411,700	-32	-\$88,700	-2.67%

SCHEDULE OF APPLICATION ACTIVITY

	Credit	Freeze	Deferral	Totals			
Total accounts-previous fiscal year	1336	0	7	1343	1438	-95	-7.07%
New applications received	157	0	0	157	94	63	40.13%
Total added	157	0	0	157	94	63	40.13%
Disallowed (Excess Income)	-53	0	0	-53	-53	0	0.00%
Disallowed (Excess Assets)	-14	0	0	-14	-4	10	-71.43%
Disallowed (Non CT residents)	0	0	0	0	0	0	#DIV/0!
Disallowed (Delinquent Tax)	0	0	0	0	0	0	#DIV/0!
Removed (deceased)	-46	0	-1	-47	-62	-15	31.91%
Removed (sold)	-36	0	-1	-37	-55	-18	48.65%
Removed (Not Living in Home)	-3	0	0	-3	-3	0	0.00%
Removed (failed to refile)	-35	0	0	-35	-10	25	-71.43%
Missing Data	0	0	0	0	0	-2	#DIV/0!
Total Removed	-187	0	-2	-189	-189	0	0.00%
Net Change	-30	0	-2	-32	-95	-37	2.83%
Summary - total number of accounts	1306	0	5	1311	1343	-37	2.83%

SCHEDULE OF INCOME RANGES

	Credit			Disabled		Deferral		Grand Total
	Married	Single	Totals	Married	Single	Married	Single	
\$0-\$17,600	12	88	100	0	7	0	0	107
\$17,601-\$25,100	18	171	189	1	4	0	1	195
\$25,101-\$31,000	19	142	161	3	2	0	1	167
\$31,001-\$37,100	33	130	163	1	2	0	0	166
\$37,101-\$45,600	57	152	209	3	2	0	0	214
\$45,601-\$53,200	56	83	139	1	1	0	0	141
\$53,201-\$73,500	151	153	304	4	1	1	2	312
\$73,501-\$84,000	6	3	9	0	0	0	0	9
Totals	352	922	1274	13	19	1	4	1311

SCHEDULE OF ASSESSMENT RANGES (Quartiles)

Assessment Range	# of Accounts	% of Total Accts.
\$0-\$235,410	328	25.02%
\$235,410-\$282,380	328	25.02%
\$282,380-\$338,380	327	24.94%
\$338,380-\$953,050	328	25.02%
Over \$953,050	0	0.00%

SCHEDULE OF AGE RANGES FY 2020

Age Range	# of Accounts	% of Total Accts.
<65	34	2.59% Disabled or Surviving Spouse(1)
65-74	384	29.29%
75-84	456	34.78%
85-94	389	29.67%
>95	48	3.66%

Totals	1311	1311
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AVERAGE TAX RELIEF RECIPIENT ASSESSMENT

Average Tax Relief Recipient Assessment-FY 2020	\$291,575
Average Tax Relief Recipient Assessment-FY 2019	\$294,949

NOTES

TOWN TAX RELIEF-5 YEAR HISTORY

	FY 2020		FY 2019		FY 2018		FY 2017		FY 2016	
	# of Apps	TAX LOSS	# of Apps	TAX LOSS	# of Apps	TAX LOSS	# of Apps	TAX LOSS	# of Apps	TAX LOSS
TOTAL CREDIT APPS	1306	3,300,036	1336	3,381,880	1428	\$3,598,903	1462	\$3,667,929	1525	\$3,786,940
TOTAL FREEZE APPS	0	-	0	-	0	\$0	4	\$12,544	5	\$17,654
TOTAL DEFERRAL APPS	5	22,964	7	29,819	10	<u>\$39,099</u>	9	<u>\$32,080</u>	<u>12</u>	<u>\$44,781</u>
TOTALS	1311	3,323,000	1343	3,411,700	1438	\$3,638,002	1475	\$3,712,553	1542	\$3,849,375
TOTAL \$ CHANGE FROM PRIOR YEAR	-\$88,700		-\$226,302		-\$74,551		-\$136,822		-\$141,032	
TOTAL % CHANGE FROM PRIOR YEAR (\$)	-2.60%		-6.22%		-2.01%		-3.55%		-3.53%	
TOTAL CREDIT APP# NET CHG FROM PRIOR YEAR	-30		-92		-34		-63		-69	
TOTAL FREEZE APP# NET CHG FROM PRIOR YEAR	0		0		-4		-1		0	
TOTAL DEFERRAL APP# NET CHG FROM PRIOR YR	-2		-3		1		-3		-1	

NEW APPLICATIONS RECEIVED	157	94	115	119	101
DISALLOWED (OVER INCOME, ALL PROGRAMS)	53	53	17	23	32
REMOVED (SOLD,DECEASED,MOVED, NON-RESIDENT)	87	120	97	123	88
REMOVED (FAILED TO REFILE, NON-CT RESIDENTS, OVER ASSET CAP, DQ TAX, INCOMPLETE)	49	16	38	40	51

State Credit Program	GL 2018		GL 2017		GL 2016		GL 2015		GL 2014	
	# 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)	638	\$ 358,510.54	660	\$ 374,397.86	715	\$ 414,037.80	744	\$ 430,622.46	796	\$ 466,931.52
NUMBER OF PARTICIPANTS/TOTAL BENEFIT FINAL (M35P)			-10	\$ (2,916.25)	-14	\$ (2,395.25)	-12	\$ (2,852.50)	-13	\$ (3,743.67)
NET	638	\$ 358,510.54	650	\$ 371,481.61	701	\$ 411,642.55	732	\$ 427,769.96	783	\$ 463,187.85
TOTAL CHANGE FROM PRIOR YEAR	-12.00	-12,971.07	-701.00	-411,642.55	-31.00	-16,127.41	-51.00	-35,417.89	-49.00	-27,368.52
TOTAL % CHANGE FROM PRIOR YEAR (\$)	-1.82%	-3.46%	-98.04%	-99.42%	-4.17%	-3.77%	-6.41%	-7.59%	-5.83%	-5.55%