

**Tax Relief for the Elderly Committee**  
**2023 Charge and Plan**

Charge (from the existing ordinance)

... shall undertake and complete within one hundred eighty (180) days following such appointment, or such longer time as the Board of Selectmen shall authorize, a study and investigation with respect to property tax relief for the elderly and, on the basis thereof, prepare a report to the Board of Finance which report shall include the following:

1. With respect to the previous three (3) years, the fiscal effect of such property tax relief on property tax revenues for such years for the Town of Easton, and
2. Recommendations with respect to the form and extent of such property tax relief for the following three years, including estimates of the effect annually of recommended tax relief on property tax revenues.

Plan

1. Discuss the tax relief program application procedure and application documents.
2. Review and become familiar with the existing Tax Relief for the Elderly ordinance.
3. Review documentation of the fiscal effect of the existing ordinance for the previous three (3) years.
4. Review the existing ordinance and discuss possible changes with special emphasis on:
  - (a) Income losses allowed by the IRS but added back by the ordinance.
  - (b) Senior taxpayer status under varying property ownership.
  - (c) The income limit and maximum credit amount.
5. Discuss and decide on recommended changes to the existing program, if any, and their effect on the ordinance
6. Develop an estimate of the economic impact over the next three (3) years of the revised program.
7. Draft a report to the Board of Finance of our findings and recommendations including a draft recommended ordinance.
8. Deliver the report to the Board of Finance and attend their meetings concerning it.
9. Make any agreed upon changes to the committee report, send the revised report to the Board of Selectmen and request that the BOS schedule a town meeting for a vote on its approval.
10. Support the presentation of the ordinance at the town meeting.