



**TAX RELIEF FOR THE ELDERLY
AND DISABLED INDIVIDUALS**

Wilton Social Services Committee Meeting

January 14, 2021

Sarah Scacco, Assessor

ORDINANCE UPDATE – ARTICLE 1

CHAPTER 26A - 2019

1. Provided applicants with an **Appeals Process**
2. Created a **Minimum Tax Credit** of \$250
3. Allowed an option for a **Re-Adjustments of Credits** to better utilize already budgeted funds



COMPARISON OF TAX CREDIT PROGRAMS

Municipality	Income Limit	Credit Calculation	Program Credit Amounts
New Canaan	\$60,000	Income Step Chart	\$1,000 - \$3,000
Norwalk	\$66,200	Income Step Chart	\$180 - \$1,450
Redding	No Requirement	Flat Credit	\$2,660
Ridgefield	No Requirement	Flat Credit	\$1,048
Weston	\$49,000	Formula	Majority between \$2,500 - \$3,000
Westport	\$65,000	Income Step Chart	\$1,265 - \$4,428
Wilton	\$83,400	Formula	\$1.00 - \$4,950

The above information is as of the October 1, 2018 Grand List. Below is Wilton's updated information for the October 1, 2019 Grand List.

Wilton	\$85,700	Formula	\$250 - \$4,900
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Note: Information for other municipalities may have changed as this research is a few years old.

CURRENT PROGRAM - PROCESS

- Application Process
 - filing period runs from February 1 to May 15 annually.
 - Program Options: tax credit program, the tax deferral program or both
- Processing of Applications
 - Verification that applicants have met all eligibility requirements
 - Calculation of Qualifying Income
 - Calculation of Tax Credit Amount
- Credits applied to following July's Tax Bill
- Residents who missed the filing period may appeal for an extension by August 15
- Possibility of re-adjustment of credits for January billing



WHERE TO START?

- What are Wilton's current demographics?
- What are the current needs of our elderly population?
- What areas should we focus on in order to better serve those needs?



POTENTIAL AREAS FOR REVIEW

- Eligibility Requirements
 - Calculation of applicants Qualifying Income
- Calculation of Tax Credit Amounts

