

**Ridgefield Senior Tax Committee
June 26, 2025, 4:00 pm**

Town Hall – Large Conference Room

Minutes

Location: Town Hall Building Ridgefield CT—Large Conference Room

Members Present:

- Leonard Comberiate - Secretary
- Joseph Adams, Jr
- Gary Roman - Chair
- Linda Massie – Vice Chair
- Carl Forcheski
- James Bertoluzzi
- Andrew Okrongly

The eleventh Senior Tax Committee (STC) meeting was called to order by Chair Gary Roman and commenced at 4:03 pm. Mr. Roman made a motion to accept the Minutes from June 12, 2025, meeting, and the motion was seconded by Carl Forcheski. The Minutes were ratified with no changes.

Public Comment Period:

No public attendees were present.

Review of Draft Presentation for the Implementation of Changes to the Existing Senior Tax Credit Program and Tax Deferral Program for Seniors

Chairman Gary Roman presented the revised presentation to the STC which included several edits, comments and suggested changes that were made by all the members of the STC since the last meeting. A robust discussion followed, and several additional edits and changes were made to the twenty-two-page presentation.

Carl Forcheski did a historical analysis of the beneficial impact of the Senior Tax Credit since its inception in 1976, and submitted a report showing that the credit, as a percentage of the total tax liability, has steadily declined over the years, to a point where it is half the amount since 1990. The analysis illustrated the declining tax credit as a percentage of the annual tax expense for the years 1990, 2000, 2010, 2020 and 2025. Based on the analysis the tax credit was about 14% in 1990, declining to 12%, 9%, 8.75% and 7.4% respectively over the 35-year time period. The conclusion was that the senior tax credit has clearly lost ground compared to the general increase in tax liability over the years.

The STC commented favorably on the presentation submitted and agreed to include the analysis as part of the STC presentation. Chairman Roman agreed to send the revised presentation to the STC members as a final peer review.

Finalize Recommendations that will be presented to the Board of Selectpersons and the Board of Finance in August 2025

The STC reviewed the final recommendations that would be presented to the BoS and BoF and concluded the following:

- Increase the current Elderly annual property tax credit of \$1,048 to \$1,200 and to \$ 1,400 over a two-year period as follows:
 - \$1,200 for FY 27 (July 2026-June 2027)
 - \$1,400 for FY 28 (July 2027—June 2028)
- Propose a supplemental means tested tax credit for seniors age 65 or older with AGI of \$65,000, or less as follows:
 - An additional \$400 for FY 27
 - An additional \$800 for FY 28

- Propose a supplemental longevity tax credit for Ridgefield homeowners over age 65 that have resided in the town for at least 25 years and who otherwise qualify for the current STC tax credit (age, residence) as follows:
 - An additional \$100 for FY27
 - An additional \$200 for FY 28
- Propose increasing the income limit from \$65,000 AGI to \$85,000 AGI for the Town's Elderly Deferral Program (EDP), effective FY 27

Chairman Roman and STC member Andrew Okrongly will meet with Rudy Marconi, Ridgefield First Selectperson on Tuesday, July 1, 2025, to present the highlights of the STC presentation.

The STC discussed the presentation by Chairman Roman and Andrew Okrongly to the BoS and BoF tentatively scheduled for August 13, 2025 and August 19, 2025 respectively.

Additional Topics:

No other open topics were introduced by the Committee members in attendance.

Next Meeting:

The next committee meeting will be held as follows:

- July 17, 2025 at 4 pm at the Town Hall Large Conference Room.

There being no other business for the Committee, a motion was made and unanimously passed to adjourn the meeting of the tax committee at 6:12 pm.

Submitted.

Leonard Comberiate

Secretary