

**From:** Scott Beck  
**Sent:** Tuesday, March 29, 2016 8:51 AM  
**To:** Mark Perrault; James, Brad  
**Cc:** Marjorie Zunder  
**Subject:** Income Sensitivity

Regarding income sensitivity, I am trying to figure out who receives this benefit, and how much do they receive.

Specific questions:

What is the median/average credit that households receive? On average, what percentage of the homestead tax bill does the credit achieve? What does the spread look like, percentage by number of households?

How many homestead taxpayers receive 100% credit for their property tax liability, 90%, 80% etc... Can we break any of this down by age?

What is the history behind the maximum income that receives the credit. I believe the current amount is \$137,500.

What is the history behind the cap? Has it always been \$8000?

Prior to Act 60/68, did the towns or state give income sensitivity?

Given existing statute, what is likely to happen to the amount being allocated to income sensitivity? Will it grow, stay the same, or decay on its own?

How is household income determined?

Does a business owner acting as a sole-proprietor count business income toward toward income sensitivity?

Best,  
Scott