

Town of Paxton

Senior Citizen Property Tax Work-off Abatement Program

(M.G.L. Chapter 59, Section 5K)

About the Senior Tax Work-Off Program

The Town of Paxton's Senior Tax Work-off Program allows senior citizens of Paxton the opportunity to work for the Town and in return receive a reduction in property taxes for each year worked. This program is limited to 10 seniors. The Senior Tax Work-off Program was adopted by the Town of Paxton under MA General Law Chapter 59, Section 5K at Annual Town Meeting on May 23, 2005.

This program is offered in addition to other tax abatements and property tax exemptions for which senior taxpayers may be eligible under other statutes.

The goals of the program are as follows:

1. To employ qualified senior citizens whose earnings will be applied towards their property tax bill.
2. To increase the involvement of senior citizens in Town government.
3. To enhance municipal services by utilizing the skills of resident senior citizens.

Positions:

1. A variety of positions may be available; duties will be data entry, filing, customer service, light labor, and general administrative duties.
2. The program administrator will attempt to match the skills and interests of applicants to the needs of Town departments.

Eligibility and Program Guidelines:

1. Age

Taxpayers must be over 60 years of age to earn a property tax abatement under this program.

2. Property Ownership

Taxpayers must be an assessed owner of the property as of January 1 of the applicable assessment year or, if the property is subject to a trust, the senior must have legal title, (i.e., be one of the trustees) to the property on which the tax to be abated is assessed. When there is a question about this issue, the Board of Assessors will make a final determination. All other issues will be decided by the Town Administrator.

The taxpayer must have owned and resided at the property in Paxton for at least one (1) year immediately prior to submitting an application for this program and must continue to reside at the property through November 30th of the year in which he/she participates in the program. In the event of death or sale of the property, the amount of the abatement will be pro-rated as necessary.

Only one qualifying owner of the parcel may earn an abatement under this program per fiscal year. If a selected owner cannot fulfill the commitment for all hours, another owner of the same property may complete the program if he/she meets eligibility criteria and meets the requirements of the position.

3. Maximum Abatement and Hourly Rate

The maximum abatement taxpayers may earn is \$750.00 per fiscal year. This program is limited to 10 participants. Participants will be compensated at the states minimum wage per hour.

Hours can be shared by spouses residing in the same household; however, credit will not exceed a total \$750.00 between the two.

4. **Qualifications**

Taxpayers must complete an application form (*Attachment A*) and participate in a selection process. Seniors must be qualified to perform the essential functions of the position under this program with or without reasonable accommodations as outlined in the job description for the position for which he/she is applying (*Attachment B*).

All applications will be submitted to the Town Administrator's Office. Eligible applications will be reviewed by the Town Administrator. The Town Administrator will inform the Department Head of eligible applicants. Senior citizens may be asked to interview for a position. A recommendation for selection will be made to the Town Administrator who will approve and assign the program participants to the positions.

Applicants must meet income limits, which are based on the Worcester County Median Low Income limits for HUD programs, for the preceding year and providing documentation to such. The applicant must provide copies of Income information which is **confidential** information and not open to the public. (*Subject to change through the Commonwealth of Massachusetts*)

Number in Family	one person	two persons
Income	\$46,440	\$53,040

Applicants are subject to a CORI check before being selected for any position with the Town.

Program selection is valid for one year. Applicants must re-apply annually if they wish to continue participation. While preference will be given to first-time applicants, the Town reserves the right to employ prior participants to finish ongoing special projects.

5. **Withdrawal from the Program**

Participants who are considering dropping the program must submit a written notice within 2 weeks prior to leaving. Failure to provide the required notice may exclude future participation in the program.

6. **Selection**

Upon approval and appointment of the Town Administrator, selected individuals will receive written confirmation from the Town Administrator stating their job duties, location of job, name of supervisor, scheduled hours, and hourly rate of credit to be earned. They will receive necessary tax forms to be completed and a general orientation regarding their participation in the program.

Hours worked are documented on a monthly attendance sheet and signed by the volunteer and his/her supervisor. (*Attachment C*).

7. **Certification**

At the time the senior citizen has worked the required hours or voluntarily ends participation in the program, the Department Head will complete a timesheet indicating the number of hours worked and the Town Administrator will certify the amount of the abatement earned by the senior citizen and it will be forwarded to the Board of Assessors (*Attachment D*).

Certification must be submitted before the actual tax for the fiscal year is committed. As a result, hours worked, and credit earned between March 1st and September 30th will be certified for following fiscal year which begins on July 1st. The tax bill issued that December and following March will reflect the credit earned (*see schedule for current year details*).

8. Tax Withholdings

The abatement earned is subject to federal withholdings (Social Security, Medicare 1.45%) and the senior citizen is responsible for filing the income earned. The abatement is not subject to state income tax withholdings.

9. Questions

Questions regarding the program may be directed to the Town Administrator's Office, 697 Pleasant Street, Paxton MA 01612 by email (hmunroe@townofpaxton.net) or by calling (508) 754-7638 x 20.

10. Payment

When you receive a check from the Town of Paxton which will be made out to the work- off recipient, please bring the check to the town treasurer where you will endorse it in the presence of the treasurer/collector.

Senior Citizen Property Tax Work-Off Abatement Program

2023 Program Schedule

Jan 3, 2023	Applications Available
Jan 17, 2023	Rolling deadline. 1st set of applications reviewed.
Jan 19, 2023	Interview Applicants
Jan 23, 2023	Selection and Appointments
Sep 29, 2023	Last Possible day of work for participants
Nov 03, 2023	Certification process underway
Dec 01, 2023	Written notification sent to participants for completion of program

ATTACHMENT B
Town of Paxton
Senior Citizen Property Tax Work-Off Abatement
Program

2023 Positions

	<u>Position</u>	<u># Open</u>	<u>Annual Hours</u>
01-	COA Clerical Aide		
02-	Town Hall Floater Clerical Aide		
04-	Town Admin Clerical Aide		
05-	Town Clerk Clerical Aide		
07-	Special Project Aide		
08-	Library Aide		

Subject to change based on Town needs.



TOWN OF PAXTON
Town Hall, 697 Pleasant Street
Paxton, Massachusetts 016120
PHONE: (508) 754-7638 FAX: (508) 797-0996
www.townofpaxton.net

Paxton Senior Citizen Property
Tax Work-off Program
APPLICATION
(Please Print)

Application Date: _____

Name: _____

Date of Birth: _____

Telephone /Cell Number: _____

Property Address: _____

Mailing Address if Different: _____

Map _____ Parcel ID _____ Location: _____

- See accompanying program description.
- Application will be considered only when filled out completely and accompanied by a copy of the applicant's most recent Tax Bill and verification of age.
- Placements are decided by the Town Administrator's Office based on the skills and interest of the applicants and the needs of the various departments. Attention is paid to individual preferences; however, it may be impossible for all applicants to obtain their first choice.
- A Certificate of Completion will be issued upon approval of the Department Head and credited to the Final Fiscal Year 3rd and 4th quarter property tax bill of the applicant at the rate of \$15.00 per hour, (50.00 hrs. maximum) not to exceed \$750.00 per *calendar* year.
- Applicants must submit documentation of financial resources in order to be eligible.
- All information submitted is Confidential and only to be used by the Senior Tax Work-off Program administration. CORI checks may be required for some positions.

PLEASE ANSWER THE FOLLOWING QUESTIONS:

- | | | | |
|----|---|----------|---------|
| 1) | I am 60 years of age or older | _____Yes | _____No |
| 2) | Have you owned and occupied the property as your domicile as of January 1, 20____ | _____Yes | _____No |
| 3) | Is the property in a Trust | _____Yes | _____No |

APPLICATION

GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR:

Retirement Benefits (Social Security, etc.)	\$ _____
Other Pensions and Retirement Allowances	\$ _____
Wages, Salaries and other Compensation	\$ _____
Net Profits from Business, Profession or Property Rental	\$ _____
Interest and Dividends	\$ _____
Other Receipts (Capital Gains, Public Assistance, etc.)	\$ _____

Copies of State and Federal Income (if applicable) attached: _____ Yes _____ No

Medical and Physical Restrictions:

Do you have any medical or physical restrictions _____ Yes _____ No

If yes please explain: _____

Work Experience and Skills:

Please describe past work experiences that might assist us with your placement, this should include any particular skill or hobby you may have.

Have you been in the program in the prior year: _____ Yes _____ No

If yes, please indicate the department: _____

Would you like to continue with the same department: _____ Yes _____ No

Disclaimer and Signature:

I, the undersigned, certify that all the above information provided is accurate and true to the best of my knowledge and that I understand the eligibility requirements and guidelines of the program. I further understand that if approved for participation:

- I am responsible to notify the Department Head and Town Administrator's Office of any change.
- I will be notified of my approval and work assignments.
- I must turn in timesheet to the Department Head or the Town Administrator's Office.

Applicants Signature

Date

Review and Approved by Assessors Office:

Associate Assessor

Date Reviewed



TOWN OF PAXTON

Peter Bogren, Jr. Chairman
Julia N. Pingitore, Vice Chair
Kirk R. Huehls, Clerk

OFFICE OF THE SELECT BOARD

697 Pleasant Street, Paxton, MA 01612

Phone (508) 754-7638

Fax (508) 797-0966

Carol Riches
Town Administrator

Donna Graf-Parsons
Executive Assistant

Town of Paxton Certificate of Completion of Volunteer Service (G.L. Ch. 59 S. 5K)

TO: Town Administrator's Office

_____ the owner of a parcel at

_____, Paxton, MA 01612 has completed
_____ hours

of volunteer work to be credited toward the fiscal year ____ tax assessed on
the parcel at the address listed above at the rate of \$ _____ per hour.

(Signature of Person Certifying Work)

(Board or Department)

DATE: _____

ATTACHMENT C

Town of Paxton Senior Citizen Property Tax Work-off Abatement

Program Record of Hours Worked

NAME OF SENIOR CITIZEN: _____

POSITION/DEPARTMENT: _____

<u>DATE</u>	<u>HOURS</u>	<u>TOTAL</u>
TOTAL HOURS WORKED:		

I certify under penalties of perjury that I have worked the hours as recorded above.

Signature of Senior Citizen

Date

I have reviewed and approved the record of hours worked for the above-named senior citizen.

Signature of Department Head

Date

ATTACHMENT D

Town of Paxton
Senior Citizen Property Tax Work-off Abatement Program
(M.G.L. ch. 59 §5K)

Certificate of Completion of Volunteer Services

TO: Board of Assessors

I hereby certify that _____, the owner of a parcel at
(Taxpayer's Name)
_____, has completed _____ hours of volunteer work
(Property Address)
To be credited toward the fiscal year _____ tax assessed on the parcel at the address noted above at
the rate of \$ _____ per hour. The abatement amount earned as of today is \$ _____.

Signature of Town Administrator

Date

Assessors' Use Only

Abatement Earned (\$750 max)

\$ _____

Parcel ID # _____

Plus: Social Security

\$ _____

Plus: Medicare/FICA

\$ _____

**Total charged to Overlay Account (includes
municipal share of social security and FICA)**

\$ _____

Total Net Abatement Credited to Tax Bill

\$ _____

TO: Town Treasurer

Please issue a payroll (Soc. Sec. + FICA only) to the above-named property owner in the amount of \$ _____ for
the abatement earned pursuant to the STW Abatement Program and charge said earnings to the Allowance for
Abatements and Exemptions account (overlay) for Fiscal _____.

Signature of Assessor

Date

Signature of Assessor

Date

Signature of Assessor

Date

I acknowledge that a payroll (Soc. Sec. + FICA only) was processed on _____ for the above named
(date)
property owner of parcel ID # _____.

Signature of Treasurer

Date

☐ Copy Town Administrator

☐ Copy Assessors Office

☐ Copy Treasurer/Collector