

**Attachment A**  
**Town of Tyngsborough**  
**Application**  
**Senior Citizen Property Tax Work-off Abatement Program**

JOB APPLYING FOR: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: (        ) \_\_\_\_\_

The applicant may attach additional information as appropriate.

- Are you over the age of 60? (as of today)  yes  no  
Have you owned and resided at the above property for at least 1 year? See requirements.  yes  no  
Do you plan to continue to own and reside at the above property for at least 1 year? See requirements.  yes  no  
Do you owe real estate taxes on the above property?  yes  no  
Have you attached a copy of your real estate tax bill?  yes  no  
Have you previously participated in the program?  yes  no

Education: (highest level achieved) \_\_\_\_\_  
\_\_\_\_\_

Employment History/Experience/Profession: \_\_\_\_\_  
\_\_\_\_\_

Skills, Abilities, Knowledge (Please provide an attachment if necessary): \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Typing/keyboarding: \_\_\_\_\_ words per minute  
Computer Skills: Microsoft:  Word  Excel  Access  
Other Skills: \_\_\_\_\_  
\_\_\_\_\_

I certify that all statements made on or in connection with this application are true, complete and correct to the best of my knowledge and belief, and are made in good faith. I understand that incomplete, false, or inaccurate information may result in the rejection of this application and that false information may result in my dismissal if selected for participation in this program. I understand that I will receive compensation in the form of a Property Tax Abatement earned at a rate no greater than the State minimum wage rate of \$8.00 per hour worked. I understand that I can earn an abatement of no more than \$1,000 per fiscal year for which I need to work a total of 125 hours.

Applicant Signature \_\_\_\_\_

Date \_\_\_\_\_



## TOWN OF TYNGSBOROUGH

Board of Selectmen

25 Bryants Lane

Tyngsborough, MA 01879

Tel: 978 649-2300 Ext. 100 Fax: 978 649-2320

### Senior Citizen Property Tax Work-Off Abatement Program

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

Accepted:

Annual Town Meeting

May 15, 2007

Local Regulations:

Board of Selectmen's Meeting December 3, 2007

Implemented:

January 1, 2008

Updated: January, 2014

# Town of Tyngsborough

## Senior Citizen Property Tax Work-off Abatement Program

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

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### About the Senior Tax Work-Off Program

*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 Board of Selectmen as provided in Section 8 below.

The taxpayer must have owned and resided at the property in Tyngsborough 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 30<sup>th</sup> 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 \$1,000.00 per fiscal year. The number of taxpayers who can earn a maximum abatement of up to \$1,000.00 depends on the available balance in the overlay account and must be approved by the Board of Assessors for each fiscal year.

Participants will be compensated at the state minimum hourly wage rate of \$8.00 per hour. At \$8.00 per hour, taxpayers must work a total of 125 hours to receive an abatement in the maximum amount.

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

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.

If a senior citizen leaves the program before the full number of hours is worked, and no other owner of the parcel is qualified and can complete the hours, another taxpayer owning another parcel may work the remaining number of hours not worked by the previous senior citizen and receive an abatement for his/her hours worked.

**5. Selection**

Upon approval and appointment of the Board of Selectmen, 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*).

**6. 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 3, 2014 and September 30, 2014 will be certified for Fiscal Year 2015 which begins on July 1, 2014. The tax bill issued in December 2014 and March 2015 will reflect the credit earned.

**7. Tax Withholdings**

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

**8. Appeals**

A dispute may be appealed to the Board of Selectmen, except as noted in Section 2, paragraph 1. The appeal must be made in writing within ten (10) days of the cause of the dispute and must set forth the specific claims. The Selectmen's decision shall be final and binding.

**9. Questions**

Questions regarding the program may be directed to the Selectmen's Office, 25 Bryants Lane, Tyngsborough, MA 01879 by email ([nnazarian@tyngsboroughma.gov](mailto:nnazarian@tyngsboroughma.gov)) or by calling (978-649-2300 x109).