



# TOWN OF TYNGSBOROUGH

Board of Selectmen

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Tyngsborough, MA 01879

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## Senior Citizen Property Tax Work-Off Abatement Program

(M.G.L. Chapter 59, Section SK)

### Accepted:

Annual Town Meeting

May 15, 2007

### Local Regulations:

Board of Selectmen's Meeting December 3, 2007

Amended Board of Selectmen's Meeting August 20, 2018

### Implemented:

January 1, 2008

**Updated:** August 20, 2018

# Town of Tyngsborough

## Senior Citizen Property Tax Work-off Abatement Program

(Section 5K of Chapter 59 of the Massachusetts General Laws)

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### **About the Senior Tax Work-Off Program**

The goals of this program include assisting senior property owners in paying their property tax bills by drawing on their expertise and skills and to increase their involvement in public service while providing a flexible and efficient resource to the town.

### ***Positions:***

A variety of positions may be available; duties will be data entry, filing, customer service, light physical labor, and general administrative duties. The Town Administrator, or his or her designee, will attempt to match the skills and interests of applicants to the needs of Town departments.

### **Eligibility and Program Guidelines:**

- 1. Age**  
Applicants must be over 60 years of age as of July 1<sup>st</sup> of the applicable year the program is being administered.
- 2. Income Information (Required to Qualify for Priority)**

Verification of your gross household income from all sources (i.e., employment, social security, IRA/other, interest income, etc.) MUST be submitted with the application. *All information provided is kept strictly confidential and will be reviewed by the Board of Assessors and will not be shared with any other individual or departments.*

Priority will be given to applicants that demonstrate a financial hardship **AND** whose qualifications and skills best match the requirements of the positions available. A financial hardship will be met by those meeting the following income thresholds:

Single applicants: Gross income not to exceed \$40,000

Married applicants: Gross income not to exceed \$60,000

All other applicants will be considered after all applicants meeting a financial hardship have been placed in appropriate positions.

- 3. Property Ownership**  
Applicants must be an assessed owner of the property as of July 1<sup>st</sup> of the applicable application year. If the property is subject to a trust, the applicant 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.

The applicant must have owned property and resided in Tyngsborough for at least five (5) years immediately prior to submitting an application for this 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 property 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.

#### **4. Maximum Abatement and Hourly Rate**

The maximum abatement earned is \$1,000.00 per fiscal year. Participants will be compensated at a rate no greater than the state minimum wage. For example, at \$8.00 per hour, participants must work a total of 125 hours to receive the maximum abatement amount.

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.

#### **5. Qualifications**

Applicants must complete an application form (*Attachment A*) AND submit all pertinent income verification documentation. Applicants will also participate in a selection process. Applicants 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.

Applications must be submitted to the Assessor's Office. Applications will be reviewed by the Board of Assessors in order to verify age, ownership and income in order to identify applicants that meet the financial hardship parameters. The Town Administrator, or his or her designee, will inform the Department Heads of eligible applications. Applicants may be asked to interview for a position. A recommendation for selection will be made from the Town Administrator, or his or her designee, to the Board of Selectmen, who will approve and assign the program participants to the positions available.

Program selection is valid for one year. Applicants must re-apply annually if they wish to continue participation. Preference will be given to first-time applicants, and applicants demonstrating a financial hardship, provided the applicant's skills and qualifications match the requirements of the positions available. However, the Town reserves the right to employ prior participants to finish ongoing special projects, or those participants that may have received specialized training.

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

#### **6. Selection**

Upon approval and appointment of the Board of Selectmen, selected participants will receive written confirmation from the Town Administrator, or his or her designee, 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 participant and his/her supervisor. *(Attachment C)*.

## **7. Certification**

At the time the participant 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 submit the form to the Town Administrator. The Town Administrator, or his or her designee, will then certify the amount of the abatement earned by the participant and will complete the Certificate of Completion and forward to the Board of Assessors for processing on the tax bills. *(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 January 1, 2019 and December 31, 2019 will be certified for Fiscal Year 2020 which begins on July 1, 2019. The actual tax bill issued March 2020 will reflect the total credit earned, which will include a proportionate reduction of the Community Preservation Surcharge.

## **8. Tax Withholdings**

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

## **9. Appeals**

An appeal or dispute must be made in writing to the Board of Selectmen within ten (10) days of the cause of the dispute and must set forth specific claims. The Board of Selectmen's decision shall be final and binding.

## **10. Questions**

Questions regarding the program may be directed to the Board of Selectmen's Office, (978-649-2300 x 100) or the Board of Assessors Office, (978-649-2300 x 121) 25 Bryant's Lane, Tyngsborough, MA 01879.