

SENIOR TAX WORK-OFF PROGRAM GUIDELINES

Voters at the May 20, 2014 Annual Town Meeting voted to accept Massachusetts General Laws Chapter 59 Section 5K (attached) to establish a tax work-off program for seniors.

The statute authorizes the Board of Selectmen to establish a program to allow persons over the age of 60 to volunteer to provide services to the Town of Williamstown, and to create rules and procedures for its implementation.

Features and requirements in addition to the Program Guidelines may be found in the statute and IGR 02-210. In the event of any discrepancy between these Guidelines and federal or state law and regulations, the law and regulations shall prevail.

Applications are being accepted as of July 1, 2014 for Fiscal Year 2015. Participants may earn credit toward the FY15 abatement until the tax commitment date in mid-September. Thereafter earnings will be applied to Fiscal Year 2016 real estate taxes.

Program Guidelines

There are no income or asset limitations on eligibility. Participants must attest to residing in Williamstown more than 180 days per year.

The maximum abatement a taxpayer may earn in any fiscal year is currently \$1,000. Payment for services is by tax abatement only. No cash payments will be made.

Credit for services is calculated at the state minimum wage, currently \$8.00 per hour.

All participants must have achieved their 60th birthday before entering the program. Residents may submit an application after the age of 59 years, 6 months.

The participant must be a taxpayer and must be the assessed owner of the property on which the tax to be abated is assessed, or have acquired ownership before the work is performed and the abatement is applied. Only one qualifying owner of the parcel may earn an abatement.

The program is limited to three (3) positions for Fiscal Year 2015 and 2016. All town departments including elementary school are eligible with the following limitations:

- Department of Public Works positions are limited to administrative (“office”) positions.
- No positions in the Police Department and Dispatch Center are eligible.

All applicants for employment must complete the town’s standard Application for Employment. Acceptance into the Program is dependent upon the availability of positions and the qualifications of the applicant.

Applications shall be submitted to Personnel Assistant Debby Turnbull in the Office of the Town Manager, Municipal Building, 31 North Street, Williamstown.

Applicants may be required to submit to a pre-employment physical and/or a Criminal Offender Record Information (CORI) check prior to employment.

Recommendations for program participation will be made by the Department head. The Town Manager will make the appointment, which decision shall be final.

Program participants must reapply each fiscal year. Taxpayer may earn an abatement for an unlimited number of years unless other applicants with comparable applicable skills and less time of service have applied. Participants are employees at will whose services may be terminated at any time without cause.