

## **Town of Halifax Senior Citizen Tax Work-Off Abatement Program**

Purpose: To allow qualified Halifax taxpayers to perform volunteer community service for participating Town departments in order to receive an abatement on their property tax.

Goal: To enhance municipal service by utilizing the skills of senior citizens in various departments throughout town.

Availability: There will be (2) available positions on a lottery basis; Applicants are eligible for one year unless there are positions that remain open.

Eligibility Criteria: Taxpayer must:

- Be sixty (60) years of age or older at the start of the fiscal year (July 1st) for which the abatement is being requested;
- Be owner of record (or spouse of the owner of record or a chosen representative if senior is not capable of completing the service and name must); The applicant's name must appear on the deed)
- If property is in trust, the senior must have legal title, i.e., be one of the trustees, on the applicable January 1 assessment date (assessment of property of each resident from January 1 for the prior year), or at the time the work is performed;
- Occupy the property as a permanent residence;
- Have resided in Halifax for at least five (5) years;
- Be current with their tax payments;
- Provide the Federal tax return from the prior year;
- Possess and identify employable skills;
- Complete a CORI check;
- Not be a paid employee of the Town of Halifax;
- Present a copy of the most recent property tax bill at the time of application;
- Present a driver's license or another form of identification indicating that you live at the property for which the abatement is requested;
- Be the only resident of a property participating in the program in a given year;

- Take part only if the applicant did not participate in the previous year, unless there is an insufficient pool of qualified applicants to fill the positions available;
- Applicants must be willing to complete an emergency contact form and must be cleared by a physical from the PCP (Primary Care Physician) before the start of the program.

Job Placement: Applicable positions will be determined by department heads and will be available in limited municipal departments (Assessors, Council on Aging (COA), Library, Recycling);

Applicants will be interviewed by the Department Heads/COA Director before approval is complete;

There will be a two week probationary period to assess the appropriateness of placement;

Participants will be responsible for their own transportation;

Work will be performed from August 1st, 2015 through February 1st, 2016.

Conditions of Participation:

- Only one Senior Tax Work-Off Abatement, per household, per year; Taxpayers must reapply each year;
- All work must be completed by February 1st, 2016;
- If selected as a participant, the resident must notify the Council on Aging Director of any changes affecting eligibility; i.e.; medical changes or changes of address;
- If participant is unable to complete hours, he/she must immediately notify the Director of the COA so an alternate can be offered the remaining hours;
- Per IRS regulations, each participant will be required to complete withholding forms;
- Participants agree to complete community service hours within the prescribed time;
- Three (3) unexcused absences will result in termination from the program;
- All scheduled hours and any changes in those hours must be approved by the department head in order to be considered excused.

Compensation:

- The abatement shall not exceed more than \$750.00 per participant per year, not to exceed the total net tax bill;
- Hourly credit compensation is based on the Massachusetts minimum hourly wage of \$9.00 (as of January 1, 2015);

- 83.3 hours must be completed to receive full abatement of \$750.00;
- Abatements earned under the program will be credited directly to the seniors' actual tax bill for April 1st, 2016;

Means Testing:

*Income guidelines:*

As of July 1st, income must be under \$35,000.00/single and under \$50,000.00/married.

*Asset guidelines:*

As of July 1<sup>st</sup>, the combined value of savings accounts, checking accounts, value of vehicles, vacation home, IRA accounts, stocks, bonds, mutual funds, and pensions cannot be more than \$41, 213/single and \$56,668/married (Per State clause 41-C-guidelines. The value of the primary home is **not** included.

Administration:

- The program shall be administered by the Council on Aging;
- Each year the COA will contact department heads to determine what jobs will be available;
- The program will be limited to no more than two (2) participants;
- At the completion of each year, the participants and the department heads will be surveyed to determine the effectiveness of the program.

Application Guidelines –

Applicants should contact the COA Director, Barbara Brenton at 781-293-7313 if they have any questions.

1. Applications must be filled out completely. A copy of the Federal 2014 tax return and bank statement as of July 1, 2015 must be provided at the time of application. Applicants must have resided in Halifax since at least July 1, 2010 and be age 60 or older on or before July 1, 2015, the start of the fiscal year for which the abatement is being requested. If your property is in trust, a copy of the trust documents showing that you are a Trustee of the Trust must be submitted. If you are not a Trustee of the Trust, you are not eligible to participate in this program. Incomplete applications will not be considered.
2. Acceptance is subject to the applicant's qualifications and available positions in town departments. Placements are based upon the skills and interests of the applicants and the needs of the various departments. Individual preferences are considered where possible. Final decisions are made by the Council on Aging Director and Department Heads.

3. Applicants must not exceed the total income limits set for this program; please refer to the Means Testing for income guidelines and asset test above.
4. All interested applicants can pick-up application packets at the Council on Aging starting Monday, June 22, 2015. Applications must be returned to the Council on Aging by Tuesday, July 14, 2015. The Council on Aging will call applicants with an interview time. Applicants must report to the Council on Aging with their Social Security card and driver's license at the interview.
5. Two applicants will be chosen by lottery from the list of all qualified applicants. If one or both chosen applicants are not able to start or complete their assignments, then the other qualified applicants will be chosen from the lottery list. The Council on Aging will notify all qualified applicants of their position on the lottery list.
6. Successful applicants will need to complete the CORI (Criminal Offender Record Information) procedure before beginning their placements.
7. Applicants have the right to refuse placements but flexibility is a must where there are only two (2) positions and the program is new to Halifax. There is a two week probationary period during which either the applicant or the department head may determine that the placement is not appropriate. The probationary period begins on the first day the participant reports to work.
8. It is necessary that the 83.3 hours be completed by February 1st, 2016. Hours may not be carried over into the next fiscal year. The \$750 credit is considered to be taxable wages and subject to Medicare tax and may be subject to Federal and Massachusetts income taxes. You will receive a W-4 for wages earned and an I-9 form to fill out. If you do not see a credit on your tax bill please contact the Council on Aging Director. If you plan on selling your home during this tax work-off cycle please do not apply for this program.