



TOWN OF SHREWSBURY Council on Aging

98 Maple Avenue, Shrewsbury, Massachusetts 01545-5398

Senior Citizen/Veteran Property Tax Work-Off Program Conditions and Requirements

Eligibility Requirements:

- Age 60 or older or Veteran as of July 1 of the year in which the application is made
- Resident of Shrewsbury
- Own and occupy the property for which Shrewsbury taxes are Paid:

Taxpayers 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 applied. If the property is subject to a trust, the senior must have legal title, i.e., be one of the trustees on the applicable January 1st assessment date, or at the time the work is performed.

- Have resided in the Town of Shrewsbury for at least five (5) years
- Be current with tax payments
- Complete a CORI check and town mandated physical if necessary
- Subject to random drug and alcohol testing
- Town employees are not eligible
- Veteran eligibility by proof of DD214 _____ (Initial here if you are applying as a veteran)

Selection Process:

- Applicants must meet eligibility requirements
- Applicant must have appropriate skills for position
- Applicant and department head must both agree position is an appropriate match
- Upon agreement, applicant must complete W4 & I-9 with identification back up

Benefit Limits:

- \$11.00 per hour for all positions
- Maximum amount of abatement is \$750.00 per homeowner
- Maximum number of compensated hours worked is 68.2 hours per year per single adult
- In no case shall an applicant's tax reductions be in excess of taxes owe in a given year
- Level of Town appropriation will determine the maximum number of participants

Treatment of "Earned" Amount:

- The amount of the property tax reduction earned by the taxpayer under this program is NOT considered income or wages for purposes of state income tax withholding, unemployment compensation or workmen's compensation. The United State Internal Revenue Services (IRS) has ruled that under current federal law the abatement amount is included in the taxpayer's gross income for both federal income tax and Federal Insurance Contribution Act (FICA) tax purposes, however. In addition, if the community

pays the taxpayer's share of FICA taxes, that amount is also income subject to federal income tax. Communities should verify with the IRS that their procedures comply with all applicable federal laws regarding income, Social Security and Medicare tax withholding on abatements earned under this program.

Job Placement:

- Available positions will be determined by department heads
- Applicants will be interviewed by the Department Heads before approval is complete
- There will be a two-week probationary period to assess the appropriateness of placement
- Applicants will be placed within municipal departments

Income Limits for owners or renters are:

- \$57,000- single person
- \$72,000- head of household
- \$86,000- married couple filing a joint return

Term of Program:

- Program runs from January 1st through November 15th.
- Applications may be submitted between December 1st (prior year) and April 1st.
- Abatement credit will be issued in January bill of the year following work off completion
- All applications and all forms must be completed and submitted to the Senior Center Director prior to applicant's position starting date
- Applicants are eligible for one year only
- Time sheets must be submitted weekly to supervisor for approval
- A Certificate of completion form must be submitted from the supervisor to the Board of Assessors

Termination:

- 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 to be considered excused.

Insurance:

- A senior working for Tax relief is not considered an employee pursuant to M.G.L. Chapter 59, Section 5k, a person over the age of 60 years old who volunteers their service in exchange for tax relief is not entitled to benefits under Chapter 152. Should an individual be injured while participating in the tax work off program, the individual's health insurance would be primary and coverage for out of pocket expenses (ie. Deductibles) would be covered by the town.

I Have Read and Understand the Conditions and Requirements. _____
Applicant Signature Date