

PURPOSE

Under this program, eligible Seniors, 60 years, and older, and eligible Veterans (no age restrictions), living in the Town of Upton, may volunteer their services to the Town of Upton in exchange for a reduction in their property tax bill.

POLICY

At the Town of Upton Special Town Meeting April 12, 2005, voters approved to accept M.G.L. Chapter 59, Section 5K, the so-called Senior Citizen Property Tax Work-Off Abatement Program. This established a property tax work-off program under which persons over the age of 60 provide volunteer services to the municipality in exchange for a reduction in their tax bill (such abatement to be charged against Assessors overlay).

At the November 13, 2018 Special Town Meeting voters approved to accept M.G.L. Chapter 59, Section 5N to establish a property tax work-off program under which Veterans (as described in M.G.L. Chapter 4, Section 7, Clause 43) provide volunteer services to the municipality in exchange for a reduction in their tax bill (such abatement to be charged against Assessors overlay).

The program runs 52 weeks from the first Saturday in November. The maximum abatement amount is \$1,500 per household for Seniors and \$1,500 per household for Veterans.

Under the law the reduction in property taxes is exempt for State income tax purposes, it is considered income for Federal income tax purposes. The Town of Upton will issue annual tax documents to all residents who participate in this program. Each individual property owner should discuss with their financial advisor or accountant to determine how this may affect any retirement benefit they currently receive.

ELIGIBILITY REQUIREMENTS

1. Seniors: Homeowners, 60 years or older, that have owned and resided in their primary property for at least one year are eligible for the tax abatement.
2. Veterans: Veterans that have owned and resided in their primary property for at least one year are eligible for the tax abatement. The Veterans' Tax Work-Off program has no age restrictions. Eligibility will be determined by the Veterans' Agent. A spouse of a veteran in the case where the veteran is deceased or has a service-connected disability can volunteer to provide services for that veteran.

3. Trusts: If the property is subject to a trust, the Senior or Veteran must have legal title i.e. be one of the trustees, a beneficiary of the trust, and/or responsible for taxes as written in the trust agreement, on the applicable January 1 assessment date, or at the time the work is performed. A copy of the trust agreement may be required with the application to participate in the program.

APPLICATION PROCESS

The programs shall be coordinated through the Council on Aging (Elder and Social Services) department, which shall oversee the program. The program will be administered through the coordinated efforts of the Director of Elder and Social Services, acting as the Tax Work-Off Coordinator, the Board of Assessors, the Veterans' Agent, the Tax Collector, and the Town Manager. Applications are available at The Upton Center or on the Town website. Candidates must submit completed applications to the Director of Elder and Social Services at the Upton Center.

The Director of Elder Services and Social Services will review all applications, verify information with the Board of Assessors and Veterans' Agent as needed, and conduct an interview with the applicant to determine what type of the work the applicant is interested in and qualified to perform. Applicants will meet with department managers to determine if they meet department needs. If not, other areas of service will then be explored.

Applicants must, complete the seasonal employee onboarding packet, confidentiality agreement form participation agreement, and liability agreement. Applicants may be asked to include a copy of the trust agreement when a property is held in trust.

Full-time Town of Upton employees are not eligible for this program. Part-time Town of Upton employees may participate in the program provided work performed under this program shall not occur under the duties for which they are employed, provided the total employed hours and hours worked under this program shall not exceed 20 hours per week.

Town board/committee members may be eligible to participate if services performed are conducted outside of the physical office or outside of their official capacity for their respective board unless the tax abatement is applied to another qualifying senior who does not reside within the participating Board/Committee Member's household. This provision may be waived by the Town Manager if the participant provides documentation from the State Ethics Commission with an opinion that work performed does not represent a conflict of interest.

The board/committee member who chooses to donate their earned tax abatement to a qualifying senior must also meet the eligibility requirements as outlined within this policy.

By October 1 of each year, the Director of Elder and Social Services will develop a list of work that can be performed by Tax Work-Off Program participants for the upcoming year based on

requests made by the department heads, boards, and committees. Assignments will be made based on the participants interest and/or experience.

IMPLEMENTATION PROCEDURE

1. Candidate completes application package and submits to Director of Elder and Social Services at the Upton Center.
2. The Director of Elder and Social Services or designee will consult with the Assessor's Office and Veterans' Agent to confirm the candidate meets the requirements of the program.
3. The Director of Elder and Social Services or designee will schedule a time for the candidate to meet with the Director for initial interview. An interview will then be conducted with the department head to confirm the candidate can provide the needed service.
4. Generally, once program participants are confirmed to be suitable for work in one or more departments, they will be called as needed to see if they are available to work. In some cases, they may be assigned specific projects or times.
5. The Director of Elder and Social Services or designee will forward completed application and seasonal employee on-boarding packet to HR and the Treasurer's Office and add the candidate to the Tax Work-Off Time Sheet Tracker.

TRACKING AND REPORTING TAX WORK-OFF HOURS AND EARNINGS

1. The Director of Elder and Social Services or designee will maintain the tracking of hours for each participant. The Work-Off year will commence on the first Saturday in November and run for 52 weeks.
2. Each department manager is required to approve and submit a Work-Off Time Sheet for each Senior/Veteran after the conclusion of the week worked.
3. At the conclusion of the year the Director of Elder and Social Services or designee issues to each program participant a letter indicating the hours worked and dollars earned. Dollars earned will be reduced by legally required payroll withholdings to determine the actual amount of the abatement.
4. At the conclusion of the year the Director of Elder and Social Services or designee issues a Summary Report to the Assessor's Office, HR, and the Treasurer's office, detailing the summary of the annual dollars earned for each program participant and residential property.

DETERMINING THE ABATEMENT DOLLAR LIMITS AND HOURLY WAGE

1. The Assessors process the abatement for the net earnings (net of withholdings) before the actual tax bill is issued.
2. Currently, pursuant to M.G.L. Chapter 59 Sec.5k and M.G.L. Chapter 59 Sec. 5N, the hourly payment cannot exceed the minimum wage and the maximum amount each

participant can earn is fixed at \$1,500 for the Senior Tax Work-Off Program and fixed at \$1,500 for the Veterans' Work-Off Program. The Board of Selectmen can increase the hourly amount if the Commonwealth of Massachusetts increases the minimum wage.

3. The hourly wage for participants will equal the State minimum wage.

APPROVED BY:

Board of Selectmen Chair: Brett Simas _____

Board of Selectmen: Maureen Dwinnell _____

Board of Selectmen: Stephen Matellian _____

Original date:December 18, 2018

Revised dates:January 16, 2019

Revised dates:September 14, 2021

Revised dates:February 21, 2023

Revised dates:April 4, 2023

SENIOR/VETERAN TAX WORK-OFF APPLICATION

Name: _____
Residential Address: _____
Mailing Address If Different: _____
Phone Number: _____
Complete Social Security Number: _____
Date of Birth: _____
Email address: _____

Please Check One

Senior Tax Work Off _____ Veteran Tax work Off _____

Part A: Eligibility Requirements (*These documents are required to be shown when you submit your application, but they will not be retained by the Town of Upton.*)

☐ Proof that you are at least 60 years old. (Copy of Driver's License or Birth Certificate)

☐ Proof that Upton is your primary residence. (Copy of most recent Real Estate tax bill)

☐ Proof of Military Service (If applicable)

Do you have special skills or work experience? Yes ____ No ____

Please describe your special skill/experience: _____

Part B: Work Environment

Please check three areas where you would like to work for the Town of Upton using #1 as your first choice and #3 as your last. While we will try to accommodate your choices, please note that we may not be able to honor your request.

Assessors ____ Town Clerk ____ Board of Health ____ Library ____ Council on Aging ____
Maintenance ____ Code Dept. ____ Police ____ Fire ____ Recreation ____ Treasurer ____

Do you have special skills or work experience Yes _____ No _____

Please describe your special skill/Experience: _____

If I qualify for the Senior Citizen or Veteran Tax Work-off program, I understand that I will earn a maximum \$1500.00 tax credit, which may be subject to back-up federal withholdings. The Board of Assessors will determine the maximum dollar that can be earned according to the state minimum wage laws.

Participant Signature

Date

CONFIDENTIALITY AGREEMENT

Whereas in consideration of being able to participate in the Upton Senior/ Veteran Tax Work-Off Program, the below signed participant may have access to information derived from files, conversations, or other materials that contains personal, confidential and/or proprietary information that would otherwise be exempt from public disclosure by applicable public records laws.

Now therefore, the below signed participant promises and covenants not to disclose and to hold confidential information, data, and documents to which he/she has access or may encounter in the course of his/her service to the Town of Upton through the Senior/Veteran Tax Work-Off Program.

Signature of Applicant

Printed Name of Applicant

Date

PARTICIPATION AGREEMENT

The Town of Upton, hereinafter "the Town" and _____ of _____, Upton MA, hereinafter "the participant" on this ____ day of _____, 20____ agree as follows:

The Participant will provide service to the Town between the first Saturday in November and October 31st.

It is agreed and understood by both parties that the actual work assignments may be made on a week-to-week basis and may vary according to the needs of the department to which the Participant is assigned. No assignments will be made to a department not listed unless arrangements have been made and approved in advance.

The nature of the work assignment shall be dictated by the needs of the Town and the head of the department to which the Participant is assigned.

The Participant is a volunteer in this program and is not entitled to benefits under any classification, compensation, or benefit schedule.

This Agreement will terminate on October 31, 20____, but may be terminated sooner at the discretion of the Upton Board of Assessors upon no less than seven (7) days written notice of termination, which shall be given or mailed to the Participant's residential address listed above.

Volunteer Participant: _____

Tax Work Off program: _____

Department Head: _____

STANDARD HOLD HARMLESS AND INDEMNITY CLAUSE

I, _____, through the signing of this document, indemnify, hold harmless and defend the Town of Upton and its agents and employees from all suits and actions, including attorney's fees and all costs of litigations and judgment of every name and description brought against the Town as a result of loss, damage or injury to person or property by reason of any act by:

Print Name

Signature

Town of Upton
Senior/Veteran Tax Work-Off Program
Record of Hours Worked

NAME OF PARTICIPANT _____

OFFICE/DEPARTMENT _____

I certify that I have worked the hours as recorded above.
*Record of Hours worked MUST be turned in on a monthly basis

Date

Signature

Department Head Approval