

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 \$1,000 per household for Veterans. (Note: the difference in the maximum Senior and Veterans abatement reflects differences in the state laws.)

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 a 1099 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

- 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.
- 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.

- 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 submit to a Criminal Offender Record Information (CORI) check, complete a liability waiver, confidentiality agreement form, and complete state ethics training. Applicants may be asked to include a copy of the trust agreement when a property is held in trust.

Town of Upton employees are not be eligible for this program. Town board/committee members may be eligible to participate if services performed are outside of their official capacity for their respective board.

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 form W-4 to 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 federal tax withholdings.
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 detailing the summary of the annual dollars earned and abatement amounts for each program participant and property.

DETERMINING THE ABATEMENT DOLLAR LIMITS AND HOURLY WAGE

1. The Assessors determine the maximum dollars for the program each fiscal year.
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 \$1,000 for the Veterans' Work-Off Program. The Board of Selectmen can increase the hourly amount if the Commonwealth of Massachusetts increases the minimum wage.

APPROVED BY:

Board of Selectmen Chair: Gary Daugherty



Board of Selectmen: Stephen A. Matellian



Board of Selectmen: Brett A. Simas



Original date:December 18, 2018

Revised dates:

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 _____, 2018 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, 2019, 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: _____

CORI REQUEST FORM

The Upton Board of Selectmen is certified by the Criminal History Systems Board for access to conviction and pending criminal case data. As an applicant for

_____, I understand that a criminal record check will be conducted for conviction and pending criminal case information only and that it will not necessarily disqualify me. The information below is correct to the best of my knowledge.

APPLICANT/EMPLOYEE SIGNATURE (Unless otherwise preempted by law) APPLICANT/EMPLOYEE INFORMATION (PLEASE PRINT)

LAST NAME FIRST NAME MIDDLE NAME

MAIDEN NAME OR ALIAS (IF APPLICABLE) PLACE OF BIRTH
_____/_____/_____/XXX_____/_____/_____

DATE OF BIRTH SOCIAL SECURITY # ID THEFT INDEX PIN
(Lasts 6 Digits Required) (if applicable)

MOTHER'S MAIDEN NAME

CURRENT AND FORMER ADDRESSES:

SEX: _____ HEIGHT: ____ft. ____in. WEIGHT: _____ EYE COLOR: _____
STATE DRIVER'S LICENSE NUMBER: _____
(include state of issue)

***THE ABOVE INFORMATION WAS VERIFIED BY REVIEWING THE FOLLOWING FORM OF GOVERNMENT ISSUED PHOTOGRAPHIC IDENTIFICATION:

REQUESTED BY: _____
SIGNATURE OF CORI AUTHORIZED EMPLOYEE

* The CHSB Identify Theft Index PIN Number is to be completed by those applications that have been issued an Identity Theft Index PIN Number by the CHSB. Certified agencies are required to provide all applicants the opportunity to include this information to ensure the accuracy of the CORI request process. **All CORI request forms that include this field are required to be submitted to the CHSB via mail or by fax to 617-660-4614.**

Where Criminal Offender Record Information (CORI) checks are part of a general background check for employment, volunteer work or licensing purposes, the following practices and procedures will generally be followed.

- i. CORI checks will only be conducted as authorized by CHSB. All applicants will be notified that a CORI check will be conducted. If requested, the applicant will be provided with a copy of the CORI policy.

II. An informed review of a criminal record requires adequate training. Accordingly, all personnel authorized to review CORI in the decision-making process will be thoroughly familiar with the educational materials made available by CHSB.

III. Unless otherwise provided by law, a criminal record will not automatically disqualify an applicant. Rather, determinations of suitability based on CORI checks will be made consistent with this policy and any applicable law or regulations.

IV. If a criminal record is received from CHSB, the authorized individual will closely compare the record provided by CHSB with the information on the CORI request form and any other identifying information provided by the applicant, to ensure the record relates to the applicant.

V. If the Board of Selectmen is inclined to make an adverse decision based on the results of the CORI check, the applicant will be notified immediately. The applicant shall be provided with a copy of the criminal record and the organization's CORI policy, advised of the part(s) of the record that make the individual unsuitable for the position or license, and given an opportunity to dispute the accuracy and relevance of the CORI record.

VI. Applicants challenging the accuracy of the CORI record shall be provided a copy of CHSB ***Information Concerning the Process in Correcting a Criminal Record***. If the CORI record provided does not exactly match the identification information provided by the applicant, Board of Selectmen will make a determination based on a comparison of the CORI record and documents provided by the applicant. The Board of Selectmen may contact CHSB and request a detailed search consistent with CHSB policy.

VII. If the Board of Selectmen reasonably believes the record belongs to the applicant and is accurate, based on the information as provided in section IV on this policy, then the determination of suitability for the position or license will be made. Unless otherwise provided by law, factors considered in determining suitability may include, but not be limited to the following:

- (a) Relevance of the crime to the position sought;
- (b) The nature of the work to be performed;
- I Time since the conviction;
- (d) Age of the candidate at the time of the offense;
- I Seriousness and specific circumstances of the offense;
- (f) The number of offenses;
- (g) Whether the applicant has pending charges;
- (h) Any relevant evidence of rehabilitation or lack thereof;
- (i) Any other relevant information, including information submitted by the candidate or requested by the hiring authority

(FOR AN INDIVIDUAL ONLY)

**STANDARD HOLD HARMLESS AND INDEMNITY CLAUSE FOR USE
IN LEASES, USE AGREEMENTS, ETC.**

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

Ethics Training

All applicants for the program must complete an on-line Ethics Training Course prior to starting their work assignments. ***This is required every two years, so if you participated in last year's program and completed the Training you do not need to do so this year.***

If you have a computer at home with access to the Internet and a printer, you may complete the training at home. If you do not have a computer, Internet access or a printer, you may use one at the Council on Aging office, Library, **or the Police Station.**

Whether doing this from home, the Council on Aging office, Library **or Police Station**, once on the Internet go to the Mass. Gov website (www.mass.gov) and search "Ethics Training." You are looking for Mandatory Training Requirements and you will be brought to a page that lists "Online Training Program." You will be guided through some questions with multiple choice answers. If you make a mistake you will need to try again as you must get all questions correct. Once that has been done you will receive the following:

STATE ETHICS COMMISSION RECEIPT

**Conflict of Interest Law Online Training Program
was completed by: (YOUR NAME HERE) on**

DAY AND DATE

Thank you for completing the State Ethics Commission's online training program.

You must then print and bring it to the Council on Aging Office (The Upton Center) to be placed with your application for the Tax Work-Off Program. This must be done before you start your work assignment if you are a new participant.

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