

TOWN OF HARDWICK

SENIOR PROPERTY TAX WORK-OFF PROGRAM

OVERVIEW

1. WHAT IS THE PURPOSE OF THE SENIOR PROPERTY TAX WORK-OFF PROGRAM (SPTWOP)?

- A. To provide an innovative way for Hardwick homeowners who are 60 years of age or older to reduce the amount of their property tax bill.**
- B. To provide the Town departments with qualified volunteers for approved positions within the various departments.**
- C. To enhance the ability of Town departments to extend their services beyond the scope of what can presently be achieved with current staffing levels and appropriations.**
- D. To enable seniors to share their knowledge and skills with the community.**
- E. To increase involvement of seniors in Town administration, and gain insight as to how their tax dollars are at work in the various Town departments.**

2. WHAT EXACTLY IS THE SPTWOP?

The SPTWOP is a special program offered by many municipalities throughout Massachusetts. In Hardwick, a resident 60 years of age or older can perform up to 125 hours of volunteer work for the Town in exchange for a credit of up to \$1,000 to their real estate tax bill. The tax abatement is applied to the actual tax bill issued by December 31st of each year.

The types of work usually available include clerical, such as typing, filing, folding and stuffing envelopes and similar administrative support, as well as light cleaning and light maintenance work (either indoors or outdoors). A department may also have a need for specialized projects to be accomplished.

Placement is determined based on the department head needs and the applicant's qualifications on an as needed basis and contingent upon the availability of funds. In order to allow all participants to have an equal opportunity to work, participants shall be called on a rotational

basis. This rotation will apply to non-specialized tasks as determined by the department head. Skilled project tasks will be assigned to qualified service volunteers in a fashion that best suits the needs of the requesting department, and not necessarily on a rotational basis. The decision of whether or not a service volunteer is qualified for any task will be at the discretion of the department head.

3. WHERE DOES THIS TAX MONEY COME FROM?

The funding for this program is provided by the Assessors' "Overlay Account" from the general tax base. The hourly amount is based on the current Massachusetts minimum wage rate of \$8.00 per hour. Using \$8.00 for an hourly figure, 125 hours are worked for a maximum abatement of \$1,000. The hours will be adjusted each time the minimum wage rate changes.

4. WHAT ARE THE ELIGIBILITY CRITERIA FOR THE SPTWOP?

Currently there are no income eligibility requirements. However, applicants with the lowest income will be given first priority.

The applicant must be listed on the most current tax bill as the owner of record. The applicant must own and occupy, as a principal residence, the property for which the tax credit will be applied. The applicant must have resided in Hardwick for at least five years prior to applying for this program. The applicant will receive the SPTWOP abatement in addition to any property tax exemption for which they may be eligible.

5. WHAT ARE THE REQUIREMENTS?

Applications must be filled out completely and accompanied by a photocopy of the applicant's most recent tax bill as well as proof of income i.e. SS statement or a recent tax return. All applicants shall be subject to a CORI (criminal background check) and shall provide the information requested on the CORI application.

6. WILL THERE BE DEDUCTIONS FROM MY SPTWOP ABATEMENT?

YES. The federal government does not yet recognize the STPWOP as the voucher program that it is and therefore, requires deductions.

Massachusetts does recognize the voucher program and no state deductions will be made. An accepted applicant must “go on the Books” as an employee for the Town and deductions will be taken out for Federal Tax/Medicare. The applicant will receive a W2-Form at the end of the year.

7. WILL I RECEIVE A CHECK FOR MY HOURS WORKED?

NO. The abatement will be processed by the Board of Assessors and forwarded to the Town Collector who credits your tax bill by the amount earned. The Treasurer will send you a paycheck stub showing the amount earned toward the tax abatement and a W2-Form at the end of the year.

8. WHAT HAPPENS IF I SELL MY HOME AND MOVE BEFORE THE CREDIT IS APPLIED, OR I DO NOT COMPLETE THE FULL 125 HOURS?

If you are unable to complete the 125 hours, the number of hours that were completed will be pro-rated and applied to your tax bill. If the hours worked are submitted one month prior to sale of your home the SPTWOP Abatement will be applied.

9. CAN I GET A REFUND IF SOMEBODY ALREADY PAID MY TAXES FOR ME, OR IF I PAID MY TAXES BEFORE THE CREDIT WAS APPLIED?

Yes. If the tax bill is paid in full a refund will be issued.

10. CAN MY SPOUSE, CHILDREN, GRANDCHILDREN, OR FRIENDS DO SOME OF MY VOLUNTEER WORK HOURS FOR ME?

Yes. At the department head discretion an equally qualified proxy may perform the services on behalf of a senior who is physically unable to perform them. If a proxy is not available or not chosen to complete the participants hours, the completed hours worked will be credited to the next tax bill.

11. IF I WORK MORE THAN THE 125 HOURS, CAN I TRANSFER MY EXTRA HOURS TO ANOTHER PARTICIPANT WHO IS RUNNING SHORT ON THEIR HOURS OR GIVE MY EXTRA HOURS TO ANOTHER TAX PAYER WHO IS NOT PARTICIPATING IN THE PROGRAM?

No. The tax credit will only be applied to the participant's tax bill. The abatement is not transferrable. The abatement is for the applicant's primary residence. Therefore, it is not transferrable under any circumstance.

12. DO I HAVE TO APPLY EVERY YEAR TO PARTICIPATE IN THE PROGRAM?

YES. If you have left over hours from a prior application you can participate in a subsequent year up to 125 hours.

13. What do I have to do to get started?

Applications are accepted at any time, but will only be considered as long as funds are available in any given fiscal year and as long as departments can identify a need for a participant.

Please fill out a STPWOP application and CORI application and file it with the Town Administrator for processing.

**Persons over 60 years of age, minorities, females and individuals w/disabilities are encouraged to apply.
The Town of Hardwick is an equal opportunity employer.**

Town of Hardwick SENIOR WORK-OFF POLICY

At the Special Town Meeting held on October 11, 2000 under Article #7, the Town of Hardwick voted to accept the provisions of MGL, Chapter 59, Section 5K, authorizing the Board of Selectmen to establish a “Senior Citizen Property Tax Work-off Abatement Program” allowing persons over the age of 60 to volunteer services to the town in exchange for reductions in real estate property tax obligations, beginning July 1, 2001.

The Hardwick Board of Selectmen hereby adopt the following policy for the “Senior Citizen Property Tax Work-Of Abatement Program” (SPTWOP).

- 1. To provide an innovative way for Hardwick homeowners who are 60 years of age or older to reduce the amount of their property tax bill.**
- 2. To provide the Town Departments with qualified volunteers for approved positions within the various departments.**
- 3. To enhance the ability of Town departments to extend their services beyond the scope of what can presently be achieved with current staffing levels and appropriations.**
- 4. To enable seniors to share their knowledge and skill with the community.**
- 5. To increase involvement of seniors in Town administration, and gain insight as to how their tax dollars are at work in the various Town departments.**

The Town Administrator acting by and through the Board of Selectmen shall administer this program.

Each Town department shall have the opportunity to participate in the program based on their needs, and applicant qualifications.

All applicants shall be subject to a CORI (criminal background check).

The applicant shall have resided in Hardwick for at least five years prior to applying for participation in this program.

All applicants shall own and occupy, as a principal residence, the property for which the tax credit will be applied.

The Board of Selectmen have determined there is no income eligibility requirements to participate in this program. However proof of income is a requirement ie. SS statement and/or a recent tax return shall be filed along with the application as applicants with the lowest income and applicable qualifications will be given first priority.

Department heads shall annually submit to the Board of Selectmen by December 1, the name of the SPTWPO participant and the number of hours worked by the participant under the SPTWPO program.

Annually the Board of Selectmen shall determine the number of qualified persons eligible to participate in the SPTWOP for the next fiscal year and shall report that number to the Board of Assessors by October 1, of each year.

Annually the Board of Selectmen shall determine an amount of tax credit that may be earned by a SPTWOP applicant of not less than \$500 and not more than \$1,000.

This policy is supported by a SPTWOP Overview Document, SPTWOP Application, CORI Application, Federal W-9 Form, I-9 Form, W-2 Form, , Conflict of Interest Law, Department Head Work Request Form.

Adopted by the Board of Selectmen this day September , 2011.

Richard Kmiec, Chairman

SELECTMEN – TOWN OF HARDWICK

Eric Vollheim

Kenan Young

This policy may be amended from time to time to reflect changes in MGL and Town of Hardwick policies.

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Draft – 8/23/11lo