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**Mattapoisett Senior Work-Off Abatement Program Information**

The Commonwealth of Massachusetts established a Senior Citizen Property Tax Work-Off Abatement (Chapter 184 §52 of the Acts of 2002 – amending MGL Ch. 59 §5K). Under the program, participating taxpayers provide services to the municipality in exchange for a reduction in their tax bills.

The Town of Mattapoisett accepted the provisions of MGL Ch. 59 §5(k) at its Annual Town Meeting of May 2000-Article 16 and subsequently, at the Special Town Meeting of November 2002, Article 10 accepted the amendment Chapter 184, §52 of the Acts of 2002 to the provision of G.L. c. 59 §5K. Subsequent to acceptance of the statute, and in accordance with the Informational Guidelines Release (IGR), the Town of Mattapoisett has established a Senior Work-Off Program with local program rules.

Mattapoisett’s Senior Work-Off Abatement Program is as follows:

**PURPOSE:**

* To assist senior citizens with property tax bills
* To enhance municipal services

**ADMINISTRATION:**

* The program shall be administered through the Council on Aging
* Program year is November 1 – October 31. All work must be completed by October 31st to allow the Assessor’s Office time to process the abatements.

**ELIGIBILITY:**

* **Age**: Must be age 60 or over as of November 1st.
* **Income: Must not have income that exceeds the restrictions under HUD (Department of Housing and Urban Development) low-income guideline (80%) per current year (for Plymouth County), which will be used to determine eligibility for single, couple and any additional household members.**
  + The Town Assessor will verify income qualification.
* **Ownership:** Must own and occupy, as a full-time, year-round principal resident, the property for which Mattapoisett taxes are paid.
  + Can produce a copy of a current real estate tax bill in the applicant’s name.
  + If the property is subject to a Trust, the senior must have legal title (i.e.: must be one of the trustees on the applicable January 1 assessment date, or at the time the work is performed)
  + More than one qualifying resident of the parcel may participate and contribute time toward the same abatement credit.
* **Property Type**: The property must be classified as Class One, Residential; property used or held for human habitation as set forth in MGL Chapter 59, s. 2A. Where a property is used or held for use for more than one purpose, such as a mixed use, residential/commercial property, the abatement shall apply to the residential portion only. Where an applicant owns more than one property, the abatement will only be credited to one qualifying parcel**.**
* **Skills:** Must have appropriate skills for consideration of a position
* A participant must not be a Town of Mattapoisett employee or the spouse of an employee, unless exempted by the Town Administrator.

**~~MUNICIPAL EMPLOYEE and/or~~**

**~~BOARD MEMBER DISCLOSURE~~**~~:~~

* ~~A~~ **~~participant~~** ~~in a~~ **~~Senior Tax Abatement program~~** ~~may hold additional municipal positions and have financial interests in municipal contracts without violating M.G.L. c. 268A, § 20, provided that the employee does not participate in or have official responsibility for the administration of such program or decision-making with respect to the award of benefits or relief under such program. (pursuant to State Ethics Commission’s 930 CMR 6.17, Exemption Related to Senior Tax Abatement Programs)~~

**SELECTION PROCESS:**

The Mattapoisett Senior Work-Off Abatement Program is a jobs program.

* + First-time applicants will be given first priority for placement, as applicable.
    - Prior participants in the program who are trained in or familiar with specific tasks may be given subsequent priority, as may be available.
  + Department Heads, or their designee, will identify departmental needs for a position
* Department Heads, or their designee, will submit a written request to the COA Director to request potential applicants to fill a needed position. The COA Director will provide the requesting department with applicants who:
  + have a current application on file;
  + meet Senior Work-Off Abatement Program eligibility requirements; and
  + may have appropriate skills and availability for the position identified
* Department Heads will select applicants based on their qualifying skills and their availability for the open position.
* If the volunteer is not suitable for the position, as determined by the Department, or if the applicant chooses to not work in a department, the applicant will not be given more than two (2) position opportunities, based on departmental needs. Should the participant receive two negative reviews from two different department supervisors, the participant will be disqualified from the program.

**MULTIPLE POSITIONS:**

* + To provide the Senior Work-Off participants an opportunity to earn the maximum-allowed tax abatement, participants may work in more than one department throughout the program year, based on departmental need, availability, and skill set. The Senior Work-Off participant is responsible to keep track of the cumulative number of hours they perform among all department(s). If serving in more than one department, a separate timesheet must be kept for each department and signed by the respective supervisor(s).

**TIME SHEETS:**

* + Each Senior Work-Off participant must complete a timesheet and document the number of hours they work at each department in which they perform service.
  + At the end of the service time and/or the program year, whichever comes first, each Department Head must sign the time sheet for each Work-Off participant whom they supervised. The certification must state the amount actually earned during their time of service in that department.
  + **Certified timesheets must be submitted to the COA Director once completed, but no later than November 5th of each year**.
    - Upon receipt of certified timesheets submitted by the Department Heads, the COA Director will tally the cumulative total amount earned by a taxpayer.
    - The COA Director will submit the total hours and amount earned per taxpayer to the Town Assessor and Town Treasurer.

**EARNINGS:**

* Hourly compensation is based on the current State minimum wage.
* A maximum of $750.00 per fiscal year may be applied as credit to the Town of Mattapoisett’s property tax for the approved property (multiplied by the current hourly minimum wage rate).
  + The maximum hours will be adjusted based on any changes to the State’s minimum wage rate.
* If the maximum hours allowed are not completed during the program year, credit will be given for the number of actual hours worked.
* If a Senior Work-Off participant performs hours that total more than the maximum $750.00 allowed per program year, the additional time is considered purely “voluntary”, and no compensation will be earned.

**TAX WITHHOLDING:**

* Earnings are not considered income or wages for the purposes of STATE income tax withholding (Ch. 62 & 62B), unemployment compensation insurance (Ch. 151) or workmen’s compensation (Ch. 152), or any other applicable provision of the Massachusetts General Laws, but such person, while providing services, shall be considered a public employee for the purposes of MGL Ch. 258.
* The abatement **IS considered income for Federal Income Tax purposes**, as the federal government considers the amounts paid under this program to be earned income, which requires the issuance of a W-2. The Town shall issue a Zero Net Pay Statement in early December and a W-2 by the end of January to all Senior Work-Off participants. **The taxpayer’s earnings are subject to FICA taxes.**
* Each individual property owner is encouraged discuss their participation in this program with a financial advisor or tax accountant to determine how this may affect any retirement benefit they currently receive and federal and state reporting requirements.
* Each Work-Off participant who begins service must complete a **W-4** form (Employee’s Withholding Allowance Certificate) and an **I-9** form (Employee Eligibility verification) and a mandatory **OBRA** (exempt if participant is retired from the Plymouth County Retirement system). These forms must be submitted to the Town Treasurer.

**FUNDING SOURCE:**

* Funding for the Senior Work-Off Program comes from the Town’s overlay reserve for abatements and exemptions, which is an amount raised annually during the tax-rate setting process.
* The Town will allocate a maximum dollar amount from the overlay reserve for this program. This amount, multiplied by the $750 maximum tax credit, will determine the maximum participation each year.

**GENERAL PROGRAM INFORMATION:**

* Previous participants must re-apply for each program year.
  + First-time applicants have priority consideration each year.
  + No applicant is guaranteed a position.
* A participant in this program shall be considered a public employee for the purposes of municipal tort liability.
* Participating in this program will not affect any local exemptions for which a taxpayer may be eligible.
* If a participant qualifies for the State Circuit Breaker Credit, the amount they may be eligible for could be affected by participation in this program.
* Participants are not eligible for any Town benefits.

**APPLICATIONS:**

* Applications are available at the Mattapoisett Council on Aging and online at mattapoisett.net/council-aging
* Applications must be filled out completely and accompanied by a photocopy of the applicant’s most recent Mattapoisett Residential Property Tax bill.
* Applicants must submit the required forms, to include:
  + Application; Acknowledgement of the Program Policies; Copy of 1040 Federal Tax Return (prior year, first 2 pages); CORI; Personal and Emergency Contact Information; Sexual Harassment Policy Acknowledgment; and Alcohol and Drug Policy Acknowledgement and State Conflict of Interest Law Acknowledgment.
  + First-time applicants, must submit I-9 Employment Eligibility Form and Required Documents (Valid Passport OR Valid ID AND Social Security Card); SSA-1945 (Social Security Statement); W-4 Federal Income Tax Form; M-4 State Income Form; OBRA Form
* All applicants must have a CORI (Criminal Offender Record Information) conducted by the Town of Mattapoisett. A CORI request form must be submitted with the application, along with photocopy of the applicant’s driver’s license or State identification card.
* **A new application must be submitted each year. Failure to submit a new application by the deadline date may restrict Work-Off participation for the program year.**
* **Application deadline is Oct. 1st.**
* Applications must be submitted to: Mattapoisett Council on Aging

Attn: CoA Director

17 Barstow St. - PO Box 528

Mattapoisett, MA 02739