



## 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 31<sup>st</sup> to allow the Assessor's Office time to process the abatements.

### ELIGIBILITY:

- **Age:** Must be age 60 or over at the time of application.
- **Ownership:** Must own *and occupy*, as a principal resident (*the key elements which the Courts and the IRS consider include your voter's registration, where you pay local or state income taxes, and the address on your driver's license*), the property for which Mattapoisett taxes are paid. (i.e.: for the Fiscal Year 2018, the taxpayer must have been the owner as of January 1, 2017).
  - 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.
- Must have appropriate skills for consideration of a position

**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 Mattapoietts Senior Work-Off Abatement Program is a jobs program.

- Department Heads, or their designee, will identify departmental needs for a position
- Department Heads, or their designee, may contact the COA Director to request a list of potential applicants to fill a needed position. The COA Director will provide the requesting department with a list of 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
- Department Heads will select applicants based on their qualifying skills and their availability for the open position.

**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).

**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 5<sup>th</sup> 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.

**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 Mattapoietts'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 should discuss their participation in this program with a financial advisor or an accountant to determine how this may affect any retirement benefit they currently receive.
- 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.

#### GENERAL PROGRAM INFORMATION:

- 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
- Applications must be filled out completely and accompanied by a photocopy of the applicant’s most recent Mattapoisett Residential Property Tax bill.
- 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.**
  - Applications must be submitted to: Mattapoisett Council on Aging  
Attn: CoA Director  
17 Barstow St. - PO Box 528  
Mattapoisett, MA 02739  
Telephone: 508-758-4110 / Fax: 508-758-4119