

Town of Ware
Senior Citizen/Veteran Tax Work Off Program

Section 1. Description

The Senior Citizen/Veteran Tax Work Off Program was approved on May 14, 2018 as Article 15 and Article 16 of the 2018 Annual Town Meeting by accepting the provisions of MGL Chapter 59, Sections 5K and 5N, with an effective date of July 1, 2018.

This program would allow senior citizens to volunteer for the Town in exchange for a tax reduction up to \$1,500. Veterans would volunteer for the Town in exchange for a tax reduction up to \$1,000.

Section 2. Program Regulations

- A. Hourly Rate – the hourly rate of the credit will be the minimum wage rate in the Commonwealth of Massachusetts as may be amended from time to time.
- B. Eligibility Date – July 1 of the fiscal year preceding the year for which the abatement is sought.
- C. Application Dates – Applications must be received no later than December 20th of the fiscal year preceding the year for which the abatement is sought. Applications may be submitted to the Town Manager’s office on or after July 1 of the fiscal year preceding the year for which the abatement is sought and will be processed on a first-come, first-served basis.
- D. Income Limitations – Resident households with a family income equal to or less than 80 percent of the Town’s median income for a one person household if single, and a two person household if married, as determined periodically by the Department of Housing and Urban Development (HUD) are eligible for the program. The most recent income limits are \$45,200 (1 Person household), \$51,650 (2 Person household).
- E. Limitations on Type of Work that participants may do – participants shall not be involved in the following areas:
 - a. Any police or fire related activities other than office related work.
 - b. Operation of heavy equipment
 - c. Work that involves confidential information, unless they have signed a Confidentiality Agreement
 - d. Work that involves specific licenses that the participant does not have

F. Program Limitations –

- a. Senior Citizens – The Program shall be limited to a maximum cost of \$15,000 (10 participants) to the Town per year which shall be charged against the overlay account. Participants must be over 60 years of age.
- b. Veterans – The Program shall be limited to a maximum cost of \$10,000 (10 participants) to the Town per year which shall be charged against the overlay account.

G. A committee consisting of the Town Manager, Council on Aging Director, Veterans Services Director and Assessor must approve all applicants and assignments to the Program. The Board of Selectmen is to receive a monthly report on all approved applicants.

H. The applicant's primary residence must be in the Town of Ware. Abatements under the Program shall be credited to the primary residence of approved participants.

I. Abatements under this Program are limited to one per household.

Section 3. Miscellaneous Provisions

A. Accounting for abatements – Reductions must be applied to the actual tax bills for the fiscal year. The full tax should be committed and billed, with the reduction shown on the bill as an abatement or credit against the amount due. All reductions are processed as abatements and charged against the overlay account.

B. Certification of Service – The Board, Committee or Department supervising the taxpayer's participant services must certify to the Board of Assessors the amount of services performed by the taxpayer as of the time the actual tax for the fiscal year is committed. Services performed after that date would be credited in full toward the next fiscal year's actual tax bill and will count toward the maximum stated in Section 2.0 (F) above. The certification form is attached hereto as Appendix A.

C. Status of Participants – Taxpayers performing services in return for property tax reductions are employees for the purposes of municipal tort liability. The Town is therefore liable for damages for injuries to third parties and for indemnification of the volunteers to the same extent as they are in the case of injuries caused by regular municipal employees.

- D. Eligible Departments – The Departments listed on Appendix B are departments that will accept volunteer workers. The list may be updated from time to time.

Senior Citizen/Veteran Tax Work Off Program rules and regulations approved by the Board of Selectman on May 29, 2018.

Attest: *Mary L. Midura*
Mary L. Midura, Executive Assistant

APPENDIX A

**TOWN OF WARE
CERTIFICATE OF COMPLETION OF VOLUNTEER SERVICES
(MGL CH.59, SEC. 5K or 5N)**

To the Board of Assessors:

_____ (tappayer's name), the owner of

a parcel at _____ (property address)

has completed _____ hours of volunteer work to be credited toward the Fiscal Year _____

tax assessed on the parcel at the address listed above at the rate of \$ _____ per hour.

Signature of Person Certifying Work

Board, Committee or Department

Date

APPENDIX B

ELIGIBLE TOWN BOARDS, COMMITTEES AND DEPARTMENTS

ASSESSORS' OFFICE

BOARD OF SELECTMEN

BUILDING DEPARTMENT

CONSERVATION COMMISSION

COUNCIL ON AGING

DEPARTMENT OF PUBLIC WORKS

LIBRARY

PLANNING AND COMMUNITY DEVELOPMENT

RECREATION

TAX COLLECTOR'S OFFICE

TOWN CLERK

TOWN MANAGER

VETERANS SERVICES

GENERAL INFORMATION:

Have you ever applied for a position with the Town of Ware before? YES NO

If YES, when? _____

Have you ever been employed by the Town of Ware? YES NO

If YES, when and why did you leave? _____

Regular hours for the Town of Ware employees are Monday – Friday, 8:00 a.m. – 4:00 p.m.

Date you are available to work: _____

Hours you are available to work: _____

Do you hold a valid driver's license? _____

Do you prefer indoor or outdoor work? _____

Please briefly describe any special skills you may bring to this position:

PERSON TO BE NOTIFIED IN CASE OF AN EMERGENCY:

Name: _____

Address: _____

Telephone No.: () _____

Are you authorized to work in the United States on an unrestricted basis?
(Proof of citizenship or immigration status will be required upon employment) YES NO

Have you been convicted of a felony?
(Conviction will not necessarily disqualify an applicant from employment) YES NO

If yes, please explain * _____

Have you been convicted of a misdemeanor other than a first conviction for any of the following misdemeanors: drunkenness, simple assault, speeding, minor traffic violations, affray or disturbing the peace within the last five years? YES NO

If yes, please explain * _____

*An applicant for employment with a sealed record on file with the Commissioner of Probation may answer "no record" with respect to any inquiry herein relative to prior arrests, criminal court appearances, or convictions. In addition, any applicant for employment may answer "no record" with respect to any inquiry relative to prior arrests, court appearances and adjudications in all cases of delinquency or as a child in need of services which did not result in a complaint transferred to superior court for criminal prosecution.

Applicant's Statement

I certify under the pains and penalties of perjury that all statements made by me on this application (and attached resume, if applicable) are true and complete to the best of my knowledge and that I have withheld nothing, which if disclosed would affect this application unfavorably. I understand that should I be hired, any false statements, omissions or answers made by me on this application can result in my immediate termination.

I authorize the Town of Ware to obtain my previous work records, employment records, character references and any other information concerning character, ability, habits and all other necessary information. I agree that the Town of Ware will not be liable in any respect if a job offer is not extended, is withdrawn, or my employment is terminated because of false statement(s), omission(s) or answer(s) made by me on this application. I agree that my previous employers shall not be liable with regard to any information provided by them in connection with this release.

If an offer of employment is made, the Town of Ware may specify that it is contingent upon the results of a medical exam. I freely and voluntarily agree to submit to a pre-employment physical and/or drug screen, as it relates to the requirements of a specific job, as part of my pre-employment application. I understand that either refusal to submit to such screening or failure to qualify according to the minimum standards established by the Town of Ware for this screening may disqualify me from further consideration for employment. Further, I understand that any positive drug test results will be communicated in a confidential manner.

In compliance with the Immigration and Reform and Control Act of 1986, I understand that I will be required to provide approved documentation that verifies my right to work in the United States on my first day of employment.

I understand that I am required to abide by all rules, policies and regulations of the employer, and by the rules and regulations of the Senior Citizen/Veteran Tax Work Off Program.

I hereby acknowledge that I have read in full and understand the above conditions of employment.

Date

Signature of Applicant