

# TOWN OF HANOVER



## SENIOR CITIZEN

PROPERTY TAX WORK OFF PROGRAM

Through September  
2014

**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
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**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
**PROGRAM POLICY**

**What is the Senior Citizen tax work-off program?**

The Hanover Senior Citizen Tax Work-off Program is a program that offers seniors the opportunity to contribute up to 125 hours of service to the Town and receive up to a \$1,000 reduction in real estate taxes. The pay rate is the Massachusetts minimum wage (\$8.00/ hour), but participants will not earn paychecks. Instead they will receive a voucher that can be submitted to the Tax Collector as evidence of the amount earned, which will then be deducted from the property tax bill (only good for the year of service).

Under the law (CH59 5K) the reduction in property taxes is exempt for state income tax purposes. **It is** considered income for federal tax purposes. The Town of Hanover will issue a W-2 to all the residents who participate in this program. Each individual property owner should discuss with a financial advisor or accountant to determine how this may affect any retirement benefit they currently receive.

**What are the eligibility requirements?**

Participants in the Town of Hanover must be 60 years of age or older. Also they must be year-round Hanover tax-paying primary residents who have demonstrated financial hardship or need in order to have first priority in the program. Applicants who have some special skill will receive second priority. See next page for more information.

**What is the nature of the work to be performed?**

Depending on the interest or experience of the participants, the work may be clerical work or other assistance at the Library, Council on Aging, Department of Public Works or any Town department listed on the application. Preference is not guaranteed.

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**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
**PROGRAM OVERVIEW**

**Goals:**

To allow qualified senior citizens to perform community service for the Town of Hanover in order to receive an abatement on the property tax for the home in which they reside.

To enhance municipal services by utilizing the skills of senior citizens in various departments throughout the Town.

**Eligibility:**

- 1) Must be 60 years of age or older.
- 2) Possess and identify employable skills.
- 3) Be the owner of record (or the spouse of the owner of record) and a permanent resident at the property for which the abatement is being requested.
- 4) Present a copy of the most recent tax bill at the time of application.
- 5) Be the only resident of a property participating in the program in a given year.
- 6) Must not be currently employed by the Town of Hanover.
- 7) Assessed valuation of residence cannot exceed \$700,000 as of January 1, 2014.
- 8) Meet Annual Gross Income (including Social Security) of \$52,000 as an individual or \$78,000 as a couple. May be adjusted annually to coincide with Social Security increases.

**Position availability:**

- 1) Applicable positions will be determined by Department Heads and may be available in any municipal department.
- 2) Placements will be determined by matching the skills of the applicant with the available requests. There will be a two-week probationary period during which either the applicant or the Department Head may determine that the placement is not appropriate.
- 3) Participants will be responsible for their own transportation. During fiscal year 2014, work must be completed between January 1, 2014 and September 15, 2014.

**Conditions of participation:**

- 1) If selected as a participant, the resident must notify the Elder Services Director of any changes in eligibility.
- 2) Per IRS regulations, each participant will be required to fill out a W-4 form.
- 3) Participants agree to complete their work within the prescribed time frame.
- 4) Both a Criminal Offender Record Information (CORI) and Sex Offender Registry Information (SORI) check is required for all participants.

**Compensation:**

- 1) The abatement will be a maximum of \$1,000 divided in increments based on the state minimum wage, not to exceed the total net tax bill.
- 2) The hourly credit compensation is based on the Massachusetts minimum hourly wage (\$8.00 per hour).
- 3) Abatements earned under the program will be credited to the senior's actual tax bill.

**Administration:**

- 1) The program will be administered by the Elder Service Director.
- 2) The Elder Service Director will issue a letter each year to the Town Department Heads to determine what jobs will be available.
- 3) The program shall be limited to no more than 12 participants.
- 4) The Elder Services Department shall conduct interviews and match applicants with job descriptions. They shall then make recommendations, which must be approved by the appropriate Department Head or designee.
- 5) At the end of each year, the participants and the Department Heads will be surveyed to determine the effectiveness of the program.

**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
**PROGRAM APPLICATION**

**Name** \_\_\_\_\_ **Telephone** \_\_\_\_\_

**Address** \_\_\_\_\_

Eligibility:	Yes	No
Hanover property owner prior to July 1, 2013	___	___
Age 60 years or over	___	___
Reside at property for which abatement requested	___	___
Copy of current tax bill attached	___	___
Past participation	___	___
Valid driver's license/ identification	___	___

Education: Please include schools that you attended, degrees received, special certifications you have earned (are you a CPA, certified teacher, etc.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Past Work Experience and Skills: Please describe past work experiences that might assist us with your job placement. Include any particular skills you may have.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Interests, Past Volunteer Community Service: Please indicate special interests, hobbies, community service, offices you have held, etc, that you feel might be helpful in determining your work placement.

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Please indicate the job or jobs in which you are interested

Town Hall     Senior Center     Schools     Library  
 Public Works     Other: \_\_\_\_\_

Would you accept another position if the above are not available?    Yes     No

**Agreement:**

If I qualify for the Property Tax Work Off Program, I understand that the maximum amount of money that can be applied to my fiscal year 2014 net property tax bill is limited to \$1,000 for 125 hours which must be completed by September 30, 2014. I also agree not to hold the Town liable for any problems incurred while participating in this program.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

NOTE: IN ADDITION TO APPLICATION, PARTICIPANT MUST FILL OUT CORI AND SORI REQUEST FORMS

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**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
**APPLICATION PROCESSING**

This application is: Granted \_\_\_\_\_ Denied \_\_\_\_\_

Interviewed on: \_\_\_\_\_

Job assignment and department: \_\_\_\_\_

Waiting List for: \_\_\_\_\_

**OR**

Reason for denial: \_\_\_\_\_

Other or Pending Job Assignments/Departments:

\_\_\_\_\_  
\_\_\_\_\_

Staff Signature: \_\_\_\_\_

Department: \_\_\_\_\_

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**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
**PARTICIPATION AGREEMENT**

The Town of Hanover, a municipality housed at 550 Hanover Street, Hanover, MA, hereinafter “the Town” and \_\_\_\_\_ of \_\_\_\_\_, Hanover, MA, hereinafter “the participant” on this \_\_\_\_\_ day of \_\_\_\_\_, agree as follows:

The participant will provide service to the Town for a maximum of one hundred and twenty-five hours (125) between January 1, 2014 and September 15, 2014 or \$1,000 maximum (at Massachusetts minimum wage (\$8.00 per hour)).

It is agreed and understood by both parties that the actual work assignment may be made on a week-to-week basis and may vary according to the needs of the department to which the Participants is assigned.

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 September 15, 2014, but may be terminated sooner at the discretion of the Hanover Board of Selectmen 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 \_\_\_\_\_

Director, Council on Aging \_\_\_\_\_

Department Head \_\_\_\_\_

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**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
**MONTHLY REPORT**

DATE:

INQUIRIES:

APPLICANTS:

NEW:

ACTIVE:

INACTIVE:

COMPLETED PROGRAM:

COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SIGNED: \_\_\_\_\_

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**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
**CERTIFICATE OF COMPLETION**  
**MA GENERAL LAWS CHAPTER 59, SECTION 5K. AS AMENDED**

To: The Board of Assessors, Hanover, MA

\_\_\_\_\_, Owner of a parcel at: \_\_\_\_\_

\_\_\_\_\_, Hanover, MA, has completed \_\_\_\_\_ hours of volunteer work to be credited toward the fiscal year \_\_\_\_\_ tax assessed on the parcel listed above at the rate of Massachusetts minimum wage (\$8.00 per hour), for a total credit of \$ \_\_\_\_\_ for the fiscal year stated herein.

Signature of person certifying work \_\_\_\_\_

Printed name of person certifying work \_\_\_\_\_

Action taken by the Board of Assessors:

Approved: \_\_\_\_\_ Amount abated: \$ \_\_\_\_\_

Other action taken: \_\_\_\_\_

Approved: \_\_\_\_\_  
Finance Director

Date: \_\_\_\_\_

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**TOWN OF HANOVER**  
**SENIOR CITIZEN PROPERTY TAX WORK-OFF**  
**MASSACHUSETTS INFORMATIONAL GUIDELINES**

**Massachusetts General Law, Chapter 59, §5K**

**Section 5K - Property tax liability reduced in exchange for volunteer services; persons over age 60**

In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons over the age of 60 to volunteer to provide services to such city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of such person over the age of 60 on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled and no such person shall receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for services provided pursuant to such reduction nor shall the reduction of the real property tax bill exceed \$1,000 in a given tax year. It shall be the responsibility of the city or town to maintain a record for each taxpayer including, but not limited to, the number of hours of service and the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

In no instance shall the amount by which a person's property tax liability is reduced in exchange for the provision of services be considered income, wages, or employment for purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any other applicable provisions of the General Laws, but such person while providing such services shall be considered a public employee for the purposes of chapter 258, but such services shall be deemed employment for the purposes of unemployment insurance as provided in chapter 151A.

A city or town, by vote of its legislative body, subject to its charter, may adjust the exception in this clause by: (1) allowing an approved representative, for persons physically unable, to provide such services to the city or town; or (2) allowing the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than \$1,000.

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