



# TOWN OF HOPKINTON

## HUMAN RESOURCES DEPARTMENT

TOWN HALL  
18 MAIN STREET HOPKINTON, MASSACHUSETTS 01748

DEBBIE HILTON-CREEK  
Human Resources Director

Telephone: 508-497-9769  
e-mail: dhilton-creek@hopkintonma.gov

### TOWN OF HOPKINTON SENIOR TAX CREDIT WORK PROGRAM *PROGRAM OVERVIEW*

The Town of Hopkinton's Senior Tax Credit Program allows senior citizens of Hopkinton the opportunity to work for the Town and in return will receive a reduction in property taxes each year worked, based on the total number of hours worked at a rate no less than the current federal minimum wage. The rate that is set by the Town will not exceed the State of Massachusetts' minimum wage, which is currently \$8 per hour. This program is in addition to other tax abatements and property tax exemptions for which senior tax payers may be eligible under other statutes. Tax balances may also be deferred if eligible. Seniors must own and occupy the resident for which property taxes are paid and for which credit is being sought.

#### ADMINISTRATION

**Program Administration** – Administration of the program will be the responsibility of the Town's Human Resources, Finance, and Assessor's offices.

**Tax Credit Year** – The program runs October through September and tax reductions are credited on the 3<sup>rd</sup> and 4<sup>th</sup> quarters of each year, after the senior has completed one full year of work in the program. Work must be completed by no later than September 30 of each year to allow enough time for the Assessor's office to process the tax credits. The amount of credit will not be paid directly to the participant; it will be shown as a reduction to the property owner's real estate taxes on the last quarterly tax statement. Eligible participants must be issued a statement of credit prior to receiving their tax bill. A 1099 will be issued by the Finance department at the end of the year to the participant. ***Carryover of hours will not be permitted, as hours must be recorded and reported for the year in which they are earned.***

**Maximum Number of Hours Worked Annually** – The maximum number of hours a participant can work in the tax program is 93.75, for a total credit of \$750 in any given year.

#### APPLICATION PROCESS

**Eligibility** – To be eligible for the program, the senior must be over 60 years of age at the time of application; must be a resident of the Town of Hopkinton; and must be the homeowner or spouse of the homeowner; and must currently occupy the property for which the tax credit is being sought.

The senior is required to commit to completing the maximum number of hours allowed in the program, however, partial credit will be granted based on the total number of hours worked for the year. The total number of hours may be earned by participating in one or more assignments. Hours can be shared

by spouses residing in the same household; however credit will not exceed a total of 93.7 hours, between the two.

There is currently no income limit required for participation in the program.

**PLEASE NOTE: Municipal Employees and/or Board/Committee Members Disclosure** – Municipal employees may not work in the Senior Tax Credit Program unless they are designated “Special Municipal Employees” working 800 or less hours per year, and may not work in the Town department in which they are employed. In addition, a 20C Disclosure Form must be filed with the Town Clerk’s office if the employee is accepted into the program. In addition, the “Special Municipal Employee” must complete the on-line Conflict of Interest training and will be given the summary of the same every year. Volunteers or Board/Committee members may also be required to complete a 20C Disclosure Form and may also be required to complete the “Conflict of Interest Training.”

**Applications** – The application process will be open to new applicants in March and August of each year, at which time interested applicants will have the opportunity to attend an orientation to learn more about the Town’s Senior Tax Credit Program. It is recommended that interested seniors complete an application during the open periods. This will mean applicants may be placed on a waiting list if no current slots are available. However, the application process may be opened at other times during the year if there are open slots and no qualified candidates are available on the waiting list.

Applications submitted by persons other than the senior who is seeking participation in the program will not be accepted. Seniors must submit their own applications for consideration.

**Participants** – Seniors interested in participating in the program must complete an application packet which can be obtained from the Town’s Human Resources Department or Assessor’s office. Completing the application does not guarantee that the senior will be accepted into the program. If open slots are available, the Human Resources Department will match the best candidates available to fill the positions based on their knowledge, skills, and abilities.

All participants in the program must meet the eligibility requirements and must submit to an interview with the department head, a CORI, and reference checks, prior to being selected or assigned to an open slot. Applicants must also be able to perform the physical and mental tasks that are associated with the position.

When all available slots are filled, eligible applicants will be placed on the waiting list which will be utilized in the event a senior worker decides to drop out of the program or if a new position is added.

**Departments with Open Slots** - Town Departments seeking to employ individuals participating in the Senior Tax Credit Work Program will submit a description of the position and duties to the Human Resources Department for public posting to the Town’s web site. The Town will first seek to fill the position by contacting qualified individuals who are already participating in the program and who are currently on the waiting list prior to posting the position.

**NOTE:** If there are no qualified applicants on the waiting list, then qualified applicants who are new to the program will be considered.

**Assignment** – Once the applicant has been chosen to fill an open slot, the Human Resources Department will notify the senior of his/her selection, and will work with the department manager to establish a start date and number of hours to be assigned.

The department manager is responsible for the development of a department orientation and/or training plan for the participant, which must be submitted to the HR department, prior to notification to the selected candidate. A sample department orientation checklist can be obtained from the HR department.

**Work must not commence prior to the HR department’s notification of selection to candidates. The only exception will be managers seeking to fill daily, temporary assignments such as outlined in the section entitled “Other Assignments” below. In those instances, department managers must notify the HR department of such assignments.**

**Other Assignments** – From time to time, Town departments may need to fill temporary daily needs, such as assistance with department telephones, filing, copying, for an hour or up to three (3) days. In such instances, department managers or their designees will be responsible for contacting candidates on the waiting list to fill these daily assignments. They will also be responsible for providing a time sheet to the candidate and ensure that it accurately reflects the time worked for that day.

Assignments may be available in various departments such as the Senior Center, Assessor, Schools, Town Clerk, Town Manager, DPW, Land Use and Planning, Library, Police Department, Fire Department, etc. Job responsibilities could include receptionist duties, data entry, filing, mailing projects, classroom assistance, building maintenance, etc. Seniors with other exceptional talent(s) may request to perform other duties or work in other departments for which they possess the applicable skills. There is no guarantee, however, that matching positions or duties may be available.

## **WORK REQUIREMENTS**

**Time Sheets** – Each worker assigned to the program must complete a time sheet for all hours worked. The time sheet must be signed by the worker *and* the department head and must be submitted to the HR office for verification and then on to the Assessor’s office for processing on a weekly basis. Time sheets will be processed on a monthly basis for tax credit documentation. Workers are encouraged to maintain a copy of their time sheets for their records.

**Bi-Annual Review/Evaluation** - It is expected that the senior will be committed to performing the duties of the position, as his/her performance will be evaluated at a minimum of once or twice each year based on the length of the assignment. The department head will conduct this evaluation to determine the participant’s continued ability to meet the requirements of the work being performed. In the event the participant is no longer capable of performing the duties of the position, the Human Resources Director will meet with the participant to discuss alternate assignments that may be available, and that may match the current skills of the participant. If no other assignments are available, the participant will be placed on the waiting list in the event another position which may be a match for his/her skills becomes available.

Participants will be evaluated based on performance, quantity/quality of work, attendance, ability to follow directions, customer service, and other criteria as outlined in the performance review tool.

## **ACCOUNTING and TAX WITHOLDING**

**Income Guidelines** – There are currently no income and/or asset eligibility criteria required for participation in the program.

**Tax Withholding** – Each participant is mandated to include the abatement amount earned in his/her gross income for federal income and FICA (Federal Insurance Contribution Act) tax reporting. The amount of property tax reduction is not considered income or wages for the purpose of state income tax withholding, unemployment, or workers' compensation.

**Tax Credit Reporting** – At the end of the year, a 1099 income tax form will be issued to the participant and the tax credit benefit will be reported to the IRS. It is the participant's responsibility to report the credit as income on their annual tax filing. Participants are encouraged to talk with their tax advisors on their responsibility regarding federal reporting requirements.

### **ACCOUNTABILITY/RECONCILIATION**

**Tracking and Updating** – The HR and Assessor departments will be responsible for tracking all time worked and for ensuring tax reductions are accurately processed and accredited to senior workers' tax bill in the year following completion of hours worked. Notification to workers will be sent on an annual basis during the month of December, and prior to the forwarding of tax bills.

The waiting list will be maintained and updated by the HR department on a quarterly basis or as needed when changes occur. Addition of possible senior workers to the waiting list must be approved by the HR Director or her designee. All interested participants in the program must complete the application process.

### **WITHDRAWAL/TERMINATION FROM PROGRAM**

#### **Withdrawal**

Participants who are considering dropping the program must submit a two-week notice prior to leaving. This will allow the department manager an opportunity to seek a replacement prior to the participant's last day. Failure to provide the required notice, may exclude future participation in the program.

#### **Termination**

Participants who are no longer deemed capable of performing the duties of the position to which they are assigned, will be suspended or terminated from the program. The HR Director may reassess the participant's continued capabilities and depending on outcome, may seek to place the senior on the waiting list until another position which may be more suitable for his/her skills becomes available. However, participants already on the waiting list will have priority consideration for any open slots.

**APPLICATIONS FOR THE TOWN OF HOPKINTON'S SENIOR TAX CREDIT PROGRAM CAN BE OBTAINED BY CALLING OR VISITING THE HUMAN RESOURCES or ASSESSOR'S OFFICE LOCATED AT TOWN HALL, 18 MAIN STREET IN HOPKINTON. APPLICATIONS CAN ALSO BE DOWNLOADED FROM THE TOWN'S WEB SITE AT [WWW.HOPKINTONMA.GOV](http://WWW.HOPKINTONMA.GOV). APPLICANTS MUST BE A RESIDENT OF THE TOWN OF HOPKINTON AND MUST OWN AND OCCUPY THE PROPERTY FOR WHICH THE TAX CREDIT IS BEING SOUGHT. SEE APPLICATION FOR OTHER ELIGIBILITY CRITERIA.**

**HUMAN RESOURCES – 508-497-9769/ASSESSOR'S OFFICE – 508-497-9720**

**TOWN OF HOPKINTON**  
**SENIOR TAX CREDIT WORK PROGRAM**  
*Application for Participation*

Name: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ E-Mail Address: \_\_\_\_\_

Emergency Contact Name & Address: \_\_\_\_\_

Emergency Contact Phone Number: \_\_\_\_\_

Do you own and occupy the home/property to which the tax credit will apply?

Yes       No

Property/Parcel ID \_\_\_\_\_

Please submit the following items in a sealed envelope attached to this application:

1. Tax Credit application.

Please list most recent or current position(s) held:

Please list past career(s) and position(s) held:

Please list current skills and Town department(s) in which you are interested in working:

Skills:

Town Departments:

When are you available to work?

Monday  Tuesday  Wednesday  Thursday  Friday  Saturday  Sunday

Days  Evenings  Nights  Weekends

Have you participated in the Town of Hopkinton's Tax Credit Program in the past?

Yes  No

If yes, please state the department in which you were assigned and to whom you reported.

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Are you currently employed by the Town of Hopkinton or serving on any Town Board or Committee?

Yes  No

If yes, you may be required to complete and file a 20C Disclosure Form with the Town Clerk's Office. Please notify the Town Clerk of your application to determine whether or not your application to participate in the Tax Credit Program is a conflict of interest. Employees please contact the Human Resources Office to determine eligibility.

Please note any limitations or restrictions:

Please state any reasonable accommodations you might require to complete your assignment:

The Town of Hopkinton is mandated by law to conduct a CORI (Criminal Offender Record) or background check on any person who works with or around seniors and children. In addition, Town policy requires that a CORI be conducted on any individual hired to work with the Town. CORI information is kept strictly confidential in a locked file.

If I am selected as a participant in the Town of Hopkinton Tax Credit Program, I understand that I would be hired as a temporary Town employee at the Massachusetts minimum wage and without benefits. I may earn a maximum of 93.75 hours of credit at a rate of \$8/hr to be applied to my actual tax bill for the year in which it is earned. I also understand that placement in this program is based on availability of open slots.

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Applicant Signature

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Date

**TOWN OF HOPKINTON  
SENIOR TAX CREDIT WORK PROGRAM  
Candidate Placement Form**

Assignment: \_\_\_\_\_ Date of Hire: \_\_\_\_\_

Department: \_\_\_\_\_ Days/Hours: \_\_\_\_\_

Pay Rate: \_\_\_\_\_

Supervisor: \_\_\_\_\_

Bi-Annual Review Dates: \_\_\_\_\_  
1<sup>st</sup> Half 2<sup>nd</sup> Half

\_\_\_\_\_  
HR Director's Signature Date

*Please do not write below this line. For HR Office Use Only*

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**Termination/Drop from Program**

Date of Termination/Drop from Program:

Reason for Termination/Drop:

If candidate dropped from program, was appropriate notice given?

Yes       No

Is candidate eligible to Re-apply?

Yes       No

If a termination, was candidate Notified?  Yes  No (If yes, attach a copy of notification.)

**ORIGINAL:** Candidate's File      **COPY 1:** Candidate      **COPY 2:** Candidate's Supervisor

**TOWN OF HOPKINTON**  
**SENIOR TAX CREDIT WORK PROGRAM**  
***Notification of Approved Participation***

Participant's Name (LETTER MAY ALSO REFERENCE A WAITING LIST OR MAY BE A REJECTION)  
Address  
Address

Dear (Participant's Name):

Welcome to the Town of Hopkinton's Senior Tax Credit Program. This letter is to notify you that you have been approved as a participant in the Town of Hopkinton's Senior Tax Credit Program. You have been assigned to the \_\_\_\_\_ department (or placed on the waiting list).

Your first day of work will be\_\_\_\_\_. You should report to your supervisor \_\_\_\_\_ . Your schedule will be Mon, Wed, and Fri from 8:30 to noon (or as applicable). Your supervisor will provide you with a department orientation and will require that you complete a time sheet for all hours worked. The time sheet is attached to this letter for your convenience. Please submit the time sheet at the end of the week (or end of assignment if short) to the HR department. This is necessary to ensure your earnings/hours are properly processed and credited to your tax bill.

Please remember that although you will be working at an hourly rate of \$\_\_\_\_\_, you will not be issued a check for your earnings. This amount will be applied as a credit to your property tax bill which will reduce your payment by that amount. You will be issued a 1099 at the end of the year which will also reflect the total amount earned.

Congratulations on being approved for the program, and on your new assignment. (Alternative is: although there are no open position at this time, you may be contacted by department managers to fill other needs on an hourly or day by day basis.)

If you have any questions regarding this letter/assignment, please contact the HR/Department [hr@hopkintonma.gov](mailto:hr@hopkintonma.gov) or 508-497-9769.

All the best for a pleasant work experience in this worthwhile program.

Sincerely,

HR Director



**TOWN OF HOPKINTON  
SENIOR TAX CREDIT WORK PROGRAM  
Notification of Approved Participation**

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

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

Assignment Title/Responsibilities:

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Estimated Length of Assignment: \_\_\_\_Week(s) \_\_\_\_Month(s) \_\_\_\_Year(s)

Start/Reporting Date: \_\_\_\_\_

Approval:

\_\_\_\_\_  
Department Head’s Name

\_\_\_\_\_  
Signature

Requests for Tax Credit Workers must be submitted to the HR department at least two (2) weeks in advance or as soon as soon as the need arises. Please allow up to one (1) week for processing.

Please Note: For assignments lasting 1 hour to three days, please utilize seniors on the current waiting list. Department managers are responsible for finding a senior worker to staff this need. When you have obtained a worker, you must notify HR. All temporary senior workers, whether working one hour or one year, must complete a time sheet which must be signed by the department head or manager. In addition, all senior workers must have filed an application and have been approved to participant in the program. All workers on the waiting list must be approved nth the HR director.

**TOWN OF HOPKINTON  
SENIOR TAX CREDIT WORK PROGRAM  
Performance Evaluation Form**

Name \_\_\_\_\_

Date \_\_\_\_\_

Date Entered the Program \_\_\_\_\_

Date \_\_\_\_\_

**Describe Assignment:**

	Excellent	Good	Poor
Quality/quantity of work:	___	___	___
Attendance:	___	___	___
Follows direction well:	___	___	___
Customer service:	___	___	___
Team player	___	___	___

**Rate Performance:**

\_\_\_ Above Satisfactory      \_\_\_ Satisfactory      \_\_\_ Needs Improvement

\_\_\_ Unsatisfactory (Please state reasons for this rating):

**Tax Credit Worker's Comments:**

**Department Manager's Comments:**

\_\_\_\_\_  
Tax Credit Worker's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Department Manager's Signature

\_\_\_\_\_  
Date

Copy: Tax Credit Worker  
Human Resources

***Department Managers may choose to review the Tax Credit Worker more than twice per year.***