

**TOWN OF LONGMEADOW
SENIOR & VETERAN
VOLUNTEER ABATEMENT
PROGRAM GUIDELINES &
APPLICATION**

2014

**Town of Longmeadow
Senior & Veteran Volunteer Services Program
Program Guidelines
Calendar Year 2014**

Under MGL Ch. 59, Sec. 5K, and as accepted by the Town of Longmeadow during its Annual Town Meeting of May 14, 2002 the following is issued as implementing instructions:

1. Eligibility

Any senior or veteran who meets the eligibility requirements shall receive a "Property Tax Work-off Abatement" not to exceed \$675 in any fiscal year. Eligible seniors must be 60 years old at the time of application, as certified by a copy of a birth certificate, and meet the same income eligibility criteria as the guidelines for the senior "Circuit Breaker" state income tax credit. For veterans, proof of military service is needed as well as To be eligible, seniors must own and occupy the home to which the property tax abatement will be applied, must be current on their property tax payments to be accepted into the program, must agree to have a CORI check and must submit two references. To be eligible, seniors must have been a homeowner residing in Longmeadow for at least five years prior to participating in the program. (To be eligible, seniors must have been a homeowner residing in Longmeadow for at least five years immediately prior to participating in the program")

Starting in 2010, Individuals serving on any Town Board, Committee or Commission who are or were compensated and individuals who are full or part-time employees of the Town who work more than 520 hours per year during the fiscal year for which the tax credit is sought shall be ineligible to participate in the program.

Implemented in 2011, a proxy may now perform the services on behalf of a senior who is physically unable to perform them.

2. Program Administration

The Longmeadow Senior Center/Council on Aging shall assist and coordinate between Town departments and homeowners who want to participate in the Work-off Abatement Program. The Council on Aging Director or her designee shall have the sole discretion to review and approve volunteer services to be included in the program and to place and/or assign eligible residents to perform such services. To assist them in making these decisions the Council on Aging Director or her designee may solicit requests for volunteer services from the various Town Departments. The program will provide for a maximum of \$10,000 in abatements, which is equivalent to approximately 13 volunteers. Program volunteers will be assigned to perform volunteer opportunities in Town Departments, as determined by the Council on Aging Director, in consultation with the Select Board. First priority for participation in the program will be given to seniors that have not participated in the program in prior years. If there are more participants than slots available, a lottery will be conducted to assign volunteer opportunities. Any remaining slots may be filled by those who have previously participated in the program and again, if necessary, by lottery.

3. How to Apply

The Council on Aging has an Application Form that a senior citizen must complete and file with the Council on Aging, who will then review and assign volunteers to the available volunteer opportunities. Applications must be received by December 2, 2013 for volunteer opportunities that may begin after January 1, 2014. 100 hours must be completed by December 1, 2014 in order for the abatement to be processed on the FY14 tax bill. A

copy of the applicant's federal tax return for the most recent calendar year and two references must also accompany the application.

4. Monitoring the Program

A. Number of participants: The Council on Aging will be responsible for monitoring the total number of applicants so as not to exceed the Town-approved allocation for abatements of \$10,000 which represents approximately 13 "Senior Citizen Property Tax Work-off Abatement" slots. The same allocation will be made for veterans, providing approximately 12 positions.

B. Acknowledgement: Every senior/veteran selected to participate in the program must sign an Acknowledgement Form provided by the Town.

C. Certificate of Completion to Board of Assessors. The board, officer, or department supervising the participant's volunteer services must certify to the Board of Assessors the amount of services performed by the participant as of the time the actual tax for the fiscal year is committed. Such certification shall be received no later than December 1st to be credited in the current fiscal year. Services performed after that date would be credited toward the next fiscal year's actual tax bill to the extent consistent with program rules established by the Town of Longmeadow.

5. Status of Participants

A. The amount of property tax reduction the participant receives under this statute is not considered income or wages for purposes of state income tax withholding, unemployment compensation or worker's compensation. The IRS has ruled that under current federal law the abatement amount is included in the taxpayer's gross income for both federal income tax and Federal Insurance Contribution Act (FICA) tax purposes. In addition, if the community pays the taxpayer's share of the FICA taxes, that amount is also income subject to federal income tax. In this program, the Town of Longmeadow will pay the taxpayer's share of FICA and therefore the total federal taxable earnings under the program will be \$730.92 per participant (wages \$6.75/hr x 100 hours) plus the employer's share of FICA/Medicare \$55.92.

B. The participant (taxpayer) performing services in return for a property tax reduction is an employee for purposes of Town tort liability. The Town of Longmeadow will, therefore, be liable for damages for injuries to third parties and for indemnification of the participant to the same extent as it is in the case of injuries caused by regular Town employees.

6. Funding for Program

The Longmeadow Board of Assessors will use the Overlay Account for the purpose of abating the property taxes of the participants of the "Senior Citizen Property Tax Work-off Abatement" Program, as authorized by MGL Ch. 59, Sec. 5K.

7. Rate of Reimbursement

The rate of reimbursement for the purposes of the abatement shall be equivalent to \$6.75/per hour for 100 hours of volunteer service.

Adopted by the Board of Selectmen 8/05/02

Revised on February 2006 & November 9, 2007

Revised January 2010

Revised October 2013

Date Received (Office Use Only) _____

**TOWN OF LONGMEADOW
2014 SENIOR VOLUNTEER SERVICES PROGRAM APPLICATION**

FULL NAME (including middle initial): _____

Maiden Name: _____

ADDRESS: _____

TELEPHONE _____ *DATE OF BIRTH* _____

SOCIAL SECURITY NUMBER _____

Are you at least 60 years of age as of date of application? *Yes / No*

Do you own & occupy property in Longmeadow for at least five years and plan to retain ownership throughout the current fiscal year? **Yes / No**

Are you able to work 100 hours from January 1st thru December 1st? **Yes /No**

Are your property tax bills paid and up to date? **Yes / No**

Have you participated in the Longmeadow Senior Volunteer Service Program? Yes/No

Total annual household income: _____ (Please provide a copy of income tax for previous year)

References:

Name _____ **Address** _____ **Telephone** _____

Name _____ **Address** _____ **Telephone** _____

Are you currently volunteering for or employed by a Town Department? YES / NO

Describe Volunteer Experience _____

List any special skills and interests _____

Days Available to Volunteer _____ **Hours Available** _____

I elect to have a proxy work the 100 hours because I am physically unable to complete the hours myself:

I designate: _____

If I qualify for the program and complete 100 hours of service under the volunteer service program, I understand that I may a property tax abatement, which will only be applied to my Town of Longmeadow property tax bill. All applicants are required to have a CORI Check. (Criminal Record Check).

Applicant Signature _____ **Date** _____

Department Referral _____ **Date** _____

Please return completed application by December 2, 2013 to:
Longmeadow Adult Center, 231 Maple Road, Longmeadow, MA 01106