



**TOWN OF NORWOOD
MASSACHUSETTS**

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MICHELLE M. PIZZI
DIRECTOR OF HUMAN RESOURCES

PATRICIA PARDI
BENEFITS ADMINISTRATOR

RAMANDA MORGAN
PRINCIPAL ASSISTANT

Dear Senior Tax Work Off Applicant,

Thank you for your interest in the FY15 *Senior Tax Work Off Program* with the Town of Norwood. Attached is the application which must be completed and returned to the Human Resources Department in order to be considered for the program.

**Please note incomplete applications will not be considered
and will be returned to the applicant for completion.**

If this is your first year applying for the program, please include any additional information that may be helpful in placing you within a department, such as:

- Resume
- Department preference
- Hours per week preference
- Any other restrictions

Please note, submission of your application does not guarantee placement within the program.

If you have any questions or concerns regarding this application or the program please contact me at (781) 762-1240 ext. 179.

Sincerely,
TOWN OF NORWOOD

Ramanda Morgan
Human Resources Principal Assistant



TOWN OF NORWOOD

FISCAL YEAR 15 SENIOR TAX WORK OFF PROGRAM

The Town of Norwood by vote of the special town meeting in March of 2004 has accepted the "Senior Tax Work-off Program" as outlined in Ch127 s.59 of the acts of 1999. Residents 60 years of age and older are eligible to work off up to \$500 in property taxes a year at the minimum wage rate (\$8.00 per hour) provided they meet certain guidelines.

TOWN OF NORWOOD PROGRAM GUIDELINES FOR FISCAL YEAR 2015

- **Hourly Rate - not to exceed \$8.00 per hour (the state's minimum wage).**
\$8.00 per hour to be used to compute tax reduction, not to exceed \$500.00 per fiscal year (approximately 62.5 total hours).
- **Volunteer period**
For the FY15 tax bill, seniors are eligible to volunteer their services under this program between **January 1, 2014 and November 30, 2014.**
- **Income Limitations**
Married couples ----- \$40,000.00
Single ----- \$30,000.00
- **Ownership**
Taxpayers **must be the assessed owner of the property** on which the tax to be abated is assessed, or have acquired ownership before the work is performed and the abatement is applied. **If the property is subject to a trust, the senior must have legal title, i.e., be one of the trustees**, on the applicable January 1 assessment date, or at the time the work is performed.
- **Other Limitations**
Taxpayer must be 60 years of age or older and reside at the location that the tax reduction will be applied. In the case of multiple owners each may request the reduction as long as they reside at the specified location.

ACCOUNTING FOR ABATEMENTS

Volunteers may work January 1, 2014 through November 30, 2014 for a FY15 tax bill deduction. Reductions must be applied to the actual tax bill for the fiscal year shown on the tax bill as an abatement or credit against the amount due. All reductions will be charged against the Assessor's overlay account.

TREATMENT OF REDUCTION

The amount of the property tax reduction the taxpayer receives under this statute is not considered income or wages for purposes of **state income tax** withholding, unemployment compensation or workmen's compensation. However, you may have to declare the amount (\$500) as an earning on your federal income tax for the year that you were credited the amount. **See attachment for additional details.**

STATUS OF VOLUNTEERS

Taxpayers performing services in return for property tax reductions are employees for purposes of municipal tort liability. Municipalities will therefore be 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.

How to apply for a volunteer opportunity:

1. Fill out **both part 1** (Tax Work Off Application) and **part 2** (Confidential Financial Data) forms and submit to:

Attn: R. Morgan
Human Resources Department
Town of Norwood
566 Washington Street
Norwood, MA 02062

2. Application forms are available at the Human Resources Office, General Manager's Office, and the Senior Center, or by download from the Town website www.norwoodma.gov.
3. All applications received before June 30, 2013 will be reviewed for eligibility. Applications received after July 1, 2013 will be reviewed for eligibility dependent on remaining volunteer opportunities. **Incomplete applications will not be considered and will be returned to applicant for completion.**
4. Applicant will be notified of acceptance and any available volunteer opportunities will be shared with the applicant.
5. If selected, the applicant works on a mutually agreed upon schedule with their assigned department.
6. Applicant and/or supervisor(s) are required to keep a timesheet of all volunteer hours worked. Timesheets with accrued hours volunteered through November 30, 2014 **should be signed by the Department head or supervisor and submitted to Human Resources no later than Friday, December 5, 2014.** Human Resources will forward information to the Assessors Office for the tax credit.



The TOWN OF NORWOOD

Commonwealth of Massachusetts

TREASURER AND COLLECTOR
ROBERT L. McGUIRE

ASSISTANT TREASURER
EILEEN P. HICKEY

Dear Seniors:

The Internal Revenue Service has informed us that Abatements granted as part of the Senior Work-off Program are considered compensation/bartering, and are therefore taxable. That means that the Abatement is subject to Medicare and OBRA (a social security alternative), and may be subject to federal income tax if you have other sources of income beyond social security. Abatements are not subject to state income tax in Massachusetts.

Beginning this year, you will be asked to complete a W 4 form and an OBRA (social security alternative) form for tax purposes. You will receive a W 2 form at the end of the year that will reflect the value of the granted Abatement less the contribution to OBRA. The W 2 form will need to be filed with your 2012 federal income tax return if you are required to file. You will receive your Abatement on your real estate tax bill as you have in years past. There is no change in the granting of the Abatement.

Once you no longer participate in the Senior Work-off Program, you may withdraw from the OBRA program. Any contributions and interest earned on the OBRA program becomes your money, however it may be considered taxable income.

Sincerely,

Robert L. McGuire



**TOWN OF NORWOOD Senior Tax Work Off Program FY15
APPLICATION (Part 1)**

Date of application: _____

NAME _____			DOB: _____
Last	First	Middle Initial	
ADDRESS: _____			

PHONE: _____		E-MAIL: _____	

If you are a previous program participant, what Department or location did you work in?

Are you willing to have a repeat placement? _____

Please check all experience/skills, either through past jobs or other volunteer experiences that you have and are willing to apply to a Town placement:

- Office work _____ Computer skills _____
- Data Entry _____ Customer service experience _____
- Phone answering _____ File management _____
- Xeroxing/collating _____ Bookkeeping _____
- Yard work _____ Light Maintenance _____
- Shelving books _____ Other _____

Do you have any physical limitations that need to be considered in placing you in a volunteer position? _____

Please attach a copy of your **most recent property tax bill** with this application along with a description of your work history. Please read the following statement. If you agree, sign below and enter the date.

I understand that only the hours worked between January 1, 2014 and November 30, 2014 will be eligible for the FY15 tax abatement. I understand that I will receive up to \$500 to be applied against my Town of Norwood residential property tax. As a volunteer for the Town of Norwood, I agree to abide by all the Town's rules and regulations.

Signature: _____ **Date:** _____

The Town of Norwood is an equal opportunity employer M/F/D/V and does not discriminate based on race, gender, national origin, age, disability, marital or veteran status, sexual preference or any other legally protected status.

**TOWN OF NORWOOD – Senior Tax Work Off Program FY15
CONFIDENTIAL FINANCIAL DATA SHEET (Part 2)**



Date of Application: _____

NAME _____ Soc Sec # _____ Last First Middle Initial
LEGAL ADDRESS: _____ _____
PHONE: _____ E-MAIL : _____

GROSS INCOME VERIFICATION (this information must be provided)

Retirement Benefits: _____
Other Pensions: _____
Wages, Salaries: _____
Veteran Benefits: _____
Interest and Dividends: _____
Rental Income: _____
Other: _____
TOTAL: _____

The information above is accurate to the best of my knowledge. I understand that I may be required to submit proof of income in the form of W-2's, income tax forms, etc.

Signature: _____ Date: _____