

Property Tax Bureau  
Informational Guideline Release (IGR) No. 02-210  
September 2002  
(Supersedes IGR 00-201)

**SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT**

**Chapter 184 §52 of the Acts of 2002**

**(Amending G.L. Ch. 59 §5K)**

This Informational Guideline Release (IGR) informs local officials about an amendment increasing the maximum abatement that senior citizens may earn under the local option statute that allows cities and towns to establish a property tax work-off program.

Topical Index Key: Distribution:  
Abatements and Appeals Assessors  
Tax Bills Collectors

Treasurers

Accountants and Auditors

Selectmen/Mayors

City/Town Managers/Exec. Secys.

Finance Directors

City/Town Councils

City Solicitors/Town Counsels

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**SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT**

**Chapter 184 §52 of the Acts of 2002**

**(Amending G.L. Ch. 59 §5K)**

**SUMMARY:**

The board of selectmen, town council or mayor with the approval of the city council in a community that has accepted G.L. Ch. 59 §5K may establish a property tax work-off program for taxpayers over 60 years old. Under the program, participating taxpayers volunteer their services to the municipality in exchange for a reduction in their tax bills. A recent amendment to the local acceptance statute increases the maximum abatement a senior may earn each fiscal year under these programs to \$750. The previous limit was \$500 per year.

The amendment is now in effect. A community that has accepted the statute may now grant abatements up to \$750, but any local by-laws, ordinances or rules adopted for the program that expressly limit the abatement to \$500 must first be amended before taxpayers can earn a higher abatement.

These guidelines supersede the guidelines issued when G.L. Ch. 59 §5K was enacted. See Property Tax Bureau Informational Guideline Release No. 00-201, *Senior Citizen Property Tax Work-off Abatement* (January 2000). They reflect the recent amendment and address eligibility and other issues that have arisen since that time.

**GUIDELINES:**

**A. LOCAL ACCEPTANCE OF STATUTE**

**1. Acceptance**

Acceptance of the statute is by a vote of the town meeting, town council, or city council with the mayor's approval where required by law.

**PROPERTY TAX BUREAU DANIEL J. MURPHY, CHIEF**

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**2. Effective Date**

The acceptance vote should explicitly state the fiscal year in which the program will first be available.

### **3. Revocation**

Acceptance of the statute may be revoked, but the city or town must wait until at least three years after the statute was accepted to do so. Revocation is also by town meeting, town council or city council vote. G.L. Ch. 4 §4B.

## **B. SCOPE OF ABATEMENT**

### **1. Age**

Taxpayers must be over 60 years of age to earn a property tax abatement under the program.

### **2. 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 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.

More than one qualifying owner of the parcel may earn an abatement, unless local program rules limit multiple abatements on a parcel. See Section C below.

### **3. Maximum Abatement and Hourly Rate**

The maximum abatement taxpayers may earn is \$750 per fiscal year. In addition, they cannot receive credit for their services at an hourly rate higher than the state's minimum wage. As of January 1, 2001, that rate is \$6.75 an hour.

Communities should also set the rate no lower than the federal minimum wage unless advised by the Wages and Hours Division of the United States Department of Labor that the federal fair labor standards act does not apply to the program. The federal minimum wage is currently \$5.15 an hour.

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### **4. Personal Exemptions and Deferrals**

Taxpayers may earn abatements under the work-off program in addition to any property tax exemptions they may be eligible for under other statutes, such as personal exemptions under G.L. Ch. 59 §5 or residential exemptions under G.L. Ch. 59 §5C. They may also defer the balance of their taxes under G.L. Ch. 59 §5(41A) if they are eligible to do so.

## **C. ADOPTION OF LOCAL PROGRAM RULES**

After acceptance of the statute, the selectmen, town council or mayor with approval of the city council may establish a senior work-off program consistent with any local rules and procedures the municipality may adopt by by-law or ordinance. Those officials should coordinate the assignment of program participants to the various municipal departments where they will perform their volunteer services.

A municipality accepting the new law should adopt rules to determine:

- ☐ The hourly rate at which the tax reduction is to be computed;
- ☐ An eligibility date;
- ☐ Any income asset limitations on eligibility;
- ☐ Any limitation of eligibility to a tax reduction on a volunteer's domicile;
- ☐ Any limitations on the number of volunteers or the types of work they may do;
- ☐ Any other restrictions or regulations consistent with the intent of the law.

## **D. CERTIFICATION OF SERVICE**

The board, officer or department supervising the taxpayer's volunteer services must certify to the assessors the hours of services performed by the taxpayer before the actual tax for the fiscal year is committed. The certification must state the amount actually earned as of that time. Services performed after that date are credited toward the next fiscal year's actual tax bill to the extent consistent

with the program rules established by the municipality.

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A copy of the certification must also be given to the taxpayer before the actual tax bill is issued. (See attached model that may be adapted to suit local needs).

#### **E. TREATMENT OF "EARNED" AMOUNT**

The amount of the property tax reduction earned by the taxpayer under this program is not considered income or wages for purposes of **state** income tax withholding, unemployment compensation or workmen's compensation.

The United States Internal Revenue Service (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, however. In addition, if the community pays the taxpayer's share of FICA taxes, that amount is also income subject to federal income tax.

Communities should verify with the IRS that their procedures comply with all applicable federal laws regarding income, Social Security and Medicare tax withholding on abatements earned under this program.

#### **F. ACCOUNTING FOR ABATEMENTS**

Earned reductions must be applied to the **actual** tax bills for the fiscal year. The assessors must commit the full tax for the year and process the **gross** amount earned as certified by the board, officer or department supervising the taxpayer's volunteer services as an abatement to be charged against the overlay account. See Section D above. **The taxpayer's actual tax bill, however, should only show a credit for the amount earned net of any federal withholdings.** The municipal share of federal Social Security and Medicare taxes may also be charged to the overlay unless the community has otherwise provided.

#### **G. 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.

(MODEL)

(Copy must be given to the taxpayer before the actual tax bill is mailed)

City/Town of \_\_\_\_\_

Certificate of Completion of Volunteer Services

(G.L. Ch.59 §5K)

To: Board of Assessors

\_\_\_\_\_ the owner of a parcel at \_\_\_\_\_ has completed

(Taxpayer's name) (Property address)

\_\_\_\_\_ 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 or Department)

\_\_\_\_\_  
(Date)

## **PUBLIC NOTICE**

### **PROPERTY TAX WORK OFF PROGRAM**

**March 23, 2010**

#### **CHANGES IN PROPERTY TAX WORK OFF PROGRAM**

- The current Property Tax Work off Program for fiscal year FY'10 (July 1, 2009-June 30, 2010) is now closed to new applicants.
- All applicants, whether re-enrolling for the program or new to the program, may apply between May 5 and June 15 for the coming year (FY'11: July 1, 2010-June 30, 2011). Applications will be sent to current program participants along with other end-of-year information; applications will also be available on-line after May 5.
- Applications received later than June 15 will be considered after July 1 pending available openings.



## **TOWN OF SHARON**

**Sharon Adult Center/ Council on Aging & Sharon Commission on Disabilities**

**219 Massapoag Avenue, Sharon, Massachusetts 02067**

**Telephone: 781-784-8000 Fax: 781-784-6126**

**Email: [sharoncoa@townofsharon.org](mailto:sharoncoa@townofsharon.org) or [nfitzgerald@townofsharon.org](mailto:nfitzgerald@townofsharon.org)**

May 2, 2011

Dear

The 2011-2012 Property Tax Work Off Abatement Program begins a new year on July 1<sup>st</sup>. During the past year, we have had over 100 participants in the program working in nearly every Town department. We look forward to another successful year and partnership.

**The enclosed Department Request Form must be returned by June 7<sup>th</sup>** to ensure a program participant has the opportunity to be assigned to your department. Until this form is received by the COA, a participant is not officially assigned to your department. Program participants must submit completed applications no later than June 15<sup>th</sup> to remain in the program without interruption. As always, we welcome requests for new positions.

In an effort to continue to offer the Property Tax Work Off Abatement Program to as many seniors as possible and keeping in mind the current fiscal constraints of the Town, the Property Tax Work Off Committee has instituted financial guidelines which may affect the hours an individual will be able to work in your department under this program. As always, seniors may continue to work at their placement in a volunteer capacity. A letter explaining these guidelines has been sent to all program participants. It would be advisable to check with your program participants to see if the maximum hours they can work have changed.

In order to insure that your Property Tax worker receives full credit for his/her work, please be sure to clarify with your participant whose responsibility it will be to maintain and submit time sheets to our office. Also, so that we may continue to refine and improve the program, a brief evaluation form is enclosed. We appreciate your filling it out and returning it along with your "Department Request Form."

Thank you for your help and continued involvement in the Property Tax Work Off Abatement Program. Please feel free to call us with any questions or concerns.

Sincerely,

Norma Simons Fitzgerald, LICSW  
Executive Director

Susan Edinger, LICSW  
Social Worker/Volunteer Coordinator

Enclosures: Department Request Form  
Evaluation Form

**Sharon Adult Center / Council on Aging**  
**219 Massapoag Avenue - Sharon, Massachusetts 02067**  
Phone: 781-784-8000 Email: [sharoncoa@townofsharon.org](mailto:sharoncoa@townofsharon.org)

Application for FY \_\_\_\_\_

Date \_\_\_\_\_

~CONFIDENTIAL~  
**APPLICATION FOR PROPERTY TAX WORK OFF ABATEMENT PROGRAM**

Name of applicant \_\_\_\_\_  
Address \_\_\_\_\_  
Phone numbers (home and cell) \_\_\_\_\_  
Birth date \_\_\_\_\_ Email \_\_\_\_\_

The Adult Center/Council on Aging is mandated by state law to do a CORI (criminal background check) on any person who works with seniors.

**INCOME INFORMATION (REQUIRED)** All information is kept strictly confidential and not shared with any other department. Please check appropriate category indicating your gross household income from all sources (i.e., employment, social security, IRA/other, interest income, etc.). Verification of income must be attached to application (examples: social security annual award letter, bank statement with direct deposits, income tax return, etc.). *Incomplete applications will be returned.*

|   |   |
|---|---|
| ___ up to \$29,126 / single - \$38,087 / couple | (Maximum credit limit allowed: \$1,000) |
| ___ up to \$38,834 / single - \$50,783 / couple | (Maximum credit limit allowed: \$ 925)  |
| ___ up to \$51,000 / single - \$77,000 / couple | (Maximum credit limit allowed: \$ 825)  |
| ___ income above these guidelines               | (Maximum credit limit allowed: \$ 725)  |

Do you have: a mortgage? \_\_ yes \_\_ no reverse mortgage? \_\_ yes \_\_ no equity loan? \_\_ yes \_\_ no  
Please note unusual or extraordinary needs and/or expenses:

**ADDITIONAL ELIGIBILITY REQUIREMENTS**

- Do you have a certified disability? Yes \_\_\_\_\_ No \_\_\_\_\_
- Homeowner or current spouse of homeowner? Yes \_\_\_\_\_ No \_\_\_\_\_
- If property is in a trust, etc., please explain \_\_\_\_\_

- Reside in property for which relief is requested? Yes \_\_\_\_\_ No \_\_\_\_\_
- Are you a Town of Sharon employee? \* Yes \_\_\_\_\_ No \_\_\_\_\_  
Department/position \_\_\_\_\_ Hours/week \_\_\_\_\_
- Do you serve on a Town Committee or Board member? \* Yes \_\_\_\_\_ No \_\_\_\_\_  
Board/committee & position \_\_\_\_\_

\*Full time/other town employment or board appointments can affect your eligibility.

- Do you receive or qualify for any Town property tax exemptions or deferrals?  
Yes - which one(s) \_\_\_\_\_ No \_\_\_\_\_
- Did you qualify for the Senior Circuit Breaker? Yes \_\_\_\_\_ No \_\_\_\_\_ Amount Received \_\_\_\_\_

**EMERGENCY CONTACT INFORMATION**

Name of emergency contact person: \_\_\_\_\_ Relationship: \_\_\_\_\_  
Address: \_\_\_\_\_  
Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_



Application for FY \_\_\_\_\_ Date \_\_\_\_\_

Name of applicant \_\_\_\_\_  
 Address \_\_\_\_\_  
 Phone numbers (home and cell) \_\_\_\_\_  
 Birth date \_\_\_\_\_ Email \_\_\_\_\_

**INCOME INFORMATION (REQUIRED)** All information is kept strictly confidential and not shared with any other department. Please check appropriate category indicating your gross household income from all sources (i.e., employment, social security, IRA/other, interest income, etc.). Verification of income must be attached to application (examples: social security annual award letter, bank statement with direct deposits, income tax return, etc.). *Incomplete applications will be returned.*

Do you have: a mortgage? ☐ yes ☐ no reverse mortgage? ☐ yes ☐ no equity loan? ☐ yes ☐ no  
Please note unusual or extraordinary needs and/or expenses:

• Reside in property for which relief is requested? Yes \_\_\_\_\_ No \_\_\_\_\_

• Are you a Town of Sharon employee? \* Yes \_\_\_\_\_ No \_\_\_\_\_

Department/position \_\_\_\_\_ Hours/week \_\_\_\_\_

• Do you serve on a Town Committee or Board member? \* Yes \_\_\_\_\_ No \_\_\_\_\_

Board/committee & position \_\_\_\_\_

• Do you receive or qualify for any Town property tax exemptions or deferrals?  
Yes – which one(s) \_\_\_\_\_ No \_\_\_\_\_

• Did you qualify for the Senior Circuit Breaker? Yes \_\_\_\_\_ No \_\_\_\_\_ Amount Received \_\_\_\_\_

Name of emergency contact person: \_\_\_\_\_ Relationship: \_\_\_\_\_  
Address: \_\_\_\_\_  
Home Phone: \_\_\_\_\_ Work Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

## Sample letter – new calculation must be done if town increases abatement to \$1000

Dear

We have received your Property Tax Work Off Program application for the 2009-2010 fiscal year. Your assignment for the current year (July 1, 2009-June 30, 2010) will be with:

---

If you accept an assignment with a different department during the year, please be sure to inform us.

Enclosed are two time sheets. We would like you to turn these in every two to three months to enable us to more accurately account for your hours. For those of you who have been returning time sheets, thank you and please continue to do so. Time sheets should be returned to \_\_\_\_\_). Call the \_\_\_\_\_ Center office if you need additional sheets. You should clarify with your supervisor who should submit time sheets to this office. It is also recommended that you keep copies of your time sheets. If you wish to continue beyond the 94 hours necessary to earn the \$750 credit, your status will be that of a volunteer.

Please remember that credit for work performed during the 2008-09 year will be applied to your December 2009 tax bill. If you have any questions, please feel free to call me.

Sincerely,



## Sample letter – new calculation must be done if town increases abatement to \$1000

Dear

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Please remember that credit for work performed during the 2008-09 year will be applied to your December 2009 tax bill. If you have any questions, please feel free to call me.

Sincerely,

Name \_\_\_\_\_  
Department(s) \_\_\_\_\_ Month(s)/Year \_\_\_\_\_

[illegible]

/  /   Please check here if your assignment has been completed

Supervisor Sign \_\_\_\_\_ Date \_\_\_\_\_

**TIME SHEETS SHOULD BE RETURNED EVERY TWO - THREE MONTHS.  
CONTACT ADULT CENTER OFFICE FOR ADDITIONAL FORMS IF NEEDED.**

## Sample letter

Your town may run the program on a different schedule and notify participants at a different time of the year – check with assessor.

date

Dear

According to time sheets submitted to this office, you have earned a credit of \_\_\_\_\_ for work performed during fiscal year 2009 (July 1, 2008-June 30, 2009).

If you think this credit amount may be inaccurate, please contact me as soon as possible and schedule a time to bring in **your copies of all time sheets** from last fiscal year so that we can review and correct any errors. If I do not hear from you by xxxxxx, I will assume the credit is correct and that amount will be submitted to the Assessor's Office.

The Assessor's Office confirmed that the credit for fiscal 2009 will appear on your third quarter tax bill to be sent late December 2009-early January 2010 (due in February).

Sincerely,

## PROPERTY TAX PROGRAM - SUPERVISOR EVALUATION FORM

Department \_\_\_\_\_

Supervisor \_\_\_\_\_

1. Name of program participant (use one sheet for each worker):

\_\_\_\_\_  
Position participant was assigned to: \_\_\_\_\_

2. Please indicate your satisfaction with work performed.

\_\_\_\_\_ very satisfied

\_\_\_\_\_ satisfied

\_\_\_\_\_ dissatisfied

\_\_\_\_\_ other (explain) \_\_\_\_\_

3. Do you feel the worker was well matched with his/her position?

\_\_\_\_\_ yes \_\_\_\_\_ no

If no, please briefly indicate why. \_\_\_\_\_

4. Were there any problems or concerns with worker? \_\_\_\_\_

5. Please share any positive comments with us. \_\_\_\_\_

6. Do you have any suggestions for improving the Property Tax Work Off Program?

\_\_\_\_\_  
\_\_\_\_\_  
Please return to Susan Edinger, LICSW, at the Sharon Adult Center/Council on Aging, 219 Massapoag Avenue. Thank you for taking the time to fill out this questionnaire.

## PROPERTY TAX PROGRAM - SUPERVISOR EVALUATION FORM

Department \_\_\_\_\_

Supervisor \_\_\_\_\_

1. Name of program participant (use one sheet for each worker):

\_\_\_\_\_  
Position participant was assigned to: \_\_\_\_\_

2. Please indicate your satisfaction with work performed.

\_\_\_\_\_ very satisfied  
\_\_\_\_\_ satisfied  
\_\_\_\_\_ dissatisfied  
\_\_\_\_\_ other (explain) \_\_\_\_\_  
\_\_\_\_\_

3. Do you feel the worker was well matched with his/her position?

\_\_\_\_\_ yes \_\_\_\_\_ no

If no, please briefly indicate why. \_\_\_\_\_  
\_\_\_\_\_

4. Were there any problems or concerns with worker? \_\_\_\_\_  
\_\_\_\_\_

5. Please share any positive comments with us. \_\_\_\_\_  
\_\_\_\_\_

6. Do you have any suggestions for improving the Property Tax Work Off Program?

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

Please return to Susan Edinger, LICSW, at the Sharon Adult Center/Council on Aging, 219 Massapoag Avenue. Thank you for taking the time to fill out this questionnaire.

**Sample letter for participant who is moving mid year.**

**New calculation must be done if town increases abatement to \$1000**

Date....

Client address

Dear name of property tax participant:

This is to confirm that you have been a participant in the \_\_\_\_\_(town) Property Tax Work Off Program for fiscal year 2009 (July 1, 2008 - June 30, 2009). You have earned a credit of \$750 for hours completed during that period. This amount will appear as a credit on the December 2009 tax bill. (or whatever your assessor tells you).

You have also worked 32 hours in fiscal year 2010 (beginning July 1, 2009) before resigning from the program on August 24<sup>th</sup>. For these hours, you have earned a credit of \$ \_\_\_\_\_ which will appear on the December 2010 tax bill.

You should work with your attorney and your buyer's attorney to insure that you receive proper credit for these amounts at your closing. If you have any questions, please contact me.

Sincerely,

cc: Assessors Office



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

PREVNEXT

Section 5K. 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 exemption 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.



# Voluntary Donation Fund

City or Town aid to elderly and disabled taxation fund; voluntary check off donations.



Dear Westwood Business Owner,

I'm writing to you as a fellow Westwood business owner. The schools, town services, and excellent management of the town make Westwood one of the premier communities in the Commonwealth in which to live, work, and run a business. However, these same high quality tax funded services that have caused many of us to locate our businesses in Westwood are creating a rising burden for others.

Unfortunately, a number of our neighbors, and for some businesses our clients and customers, are barely able to afford to stay in their homes. The rising cost of food, utilities, and property taxes and the down turn in the stock market are forcing some to make the difficult choice to sell the home in which they have raised their families and spent their adult lives.

Several years ago the selectman set up a fund called the Aide to the Elderly and Disabled Tax Fund to help low-income elderly and disabled residents pay their taxes. Unfortunately, in recent years the fund has raised less than \$20,000 a year severely curtailing its ability to assist the increasing number residents who need assistance.

I'm asking that you donate to the 2009 fund drive (and hopefully in future years as well). The fund is administered by the selectman and a volunteer board and 100% of all contributions go directly to qualified residents in need of tax assistance. **There are no administration fees.** Below are some testimonials from those who have benefited from the fund in the past.

"Your consideration and kindness are gratefully received. As a widow living in Westwood for the past fifty years, these economic times make it challenging and indeed, difficult to make ends meet."

Another recipient says,

"I truly appreciate your very generous help. Westwood has been a very wonderful town to live in and I hope that I can manage to stay here in my home."

Donors will receive the attached certificate to display in their place of business. In addition the names of all donor businesses will be posted at the Westwood Senior Center.

Please mail the information below and your tax-deductible contribution to:

Aid to the Elderly and Disabled Tax Fund

Thank you.

Sincerely,

Town of Westwood  
Commonwealth of Massachusetts  
**AID TO THE ELDERLY and DISABLED TAX FUND**  
Town Hall, 580 High Street, Westwood, MA 02090 781-320-1015 FAX: 781-329-8030

Please send the completed application to:

The Aid to the Elderly and Disabled Tax Fund Committee  
Collector's Office  
580 High Street  
Westwood, MA 02090

The Committee confidentially considers all applications from elderly or disabled residents. The general eligibility guidelines include but are not limited to the following:

Home value less than the town average (about \$570,000)

55 years of age or older

Annual income of less than \$40,000 verified by last filed federal income tax return

The Committee will consider special circumstances.

The applications are due by December 1, 2008.

**How Do I Make a Donation to the Fund?**

At the Annual Town Meeting held on May 3, 1999, Article 12 was voted to accept Chapter 60, Section 3D of the Massachusetts General Laws that permits cities and towns to establish a separate fund. This fund is a means of establishing aid to the elderly and disabled for the purpose of defraying the real estate taxes of elderly and disabled persons of low income in the Town of Westwood.

If you would like to donate,

Please make your separate check payable to:

**Town of Westwood – Aid to the Elderly & Disabled Trust Fund**

Please detach the following form and return it with your donation.

Your donation can be mailed separately or it  
can be included with your tax payment.

-----  
**Mail to:**

**Aid to the Elderly & Disabled Trust Fund  
Tax Collector's Office  
Westwood Town Hall  
580 High Street  
Westwood, MA 02090**

\_\_\_\_\_ \$10.00 \_\_\_\_\_ \$25.00 \_\_\_\_\_ \$50.00 \_\_\_\_\_ \$100.00 \_\_\_\_\_ \$500.00 \$ \_\_\_\_\_ Other



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## PART I. ADMINISTRATION OF THE GOVERNMENT

### TITLE IX. TAXATION

#### CHAPTER 60. COLLECTION OF LOCAL TAXES

##### TAX BILL

#### **Chapter 60: Section 3D. City or town aid to elderly and disabled taxation fund; voluntary check off donations**

Section 3D. A city or town which accepts the provisions of this section is hereby authorized, subject to the approval of the commissioner, to design and designate a place on its municipal tax bills, or the motor vehicle excise tax bills, or to mail with such tax bills a separate form, whereby the taxpayers of said city or town may voluntarily check off, donate and pledge an amount not less than \$1 or such other designated amount which shall increase the amount otherwise due, and to establish a city or town aid to the elderly and disabled taxation fund for the purpose of defraying the real estate taxes of elderly and disabled persons of low income.

Any amounts donated to said fund shall be deposited into a special account in the general treasury and shall be in the custody of the treasurer. The treasurer shall invest said funds at the direction of the officer, board, commission, committee or other agency of the city or town who or which is otherwise authorized and required to invest trust funds of the city or town and subject to the same limitations applicable to trust fund investments, except as otherwise specified herein. The fund, together with the interest earned thereon shall be used for the purpose specified in this section without further appropriation.

In any city or town establishing an aid to the elderly and disabled taxation fund, there shall be a taxation aid committee to consist of the chairman of the board of assessors, the city or town treasurer and three residents of the city or town to be appointed by the mayor or board of selectmen as the case may be. Said board shall adopt rules and regulations to carry out the provisions of this section and to identify the recipients of such aid.

# APPLICATION FOR TAX RELIEF ELDERLY AND DISABLED

**Fiscal Year: 2009**

Assessor's Map/Lot \_\_\_\_\_

Marital Status \_\_\_\_\_

Date of Birth \_\_\_\_\_

Name of Owner(s) \_\_\_\_\_

Address of Property \_\_\_\_\_

Number of years residing in Westwood \_\_\_\_\_ Telephone Number \_\_\_\_\_

Is the Real Estate listed above your principal place of domicile? \_\_\_\_\_

Do you own other real estate? \_\_\_\_\_ If so, indicate the value and where the property is located \_\_\_\_\_

Have you received any other tax relief from the Town of Westwood? \_\_\_\_\_  
If so, please explain \_\_\_\_\_

Attach a complete copy of your last filed Federal Income Tax Return with this application and a copy of the tax return of any other household members residing at this address.

Have you contacted the Council on Aging for fuel assistance? \_\_\_\_\_

Indicate the amount of out of pocket medical expenses (prescription drugs) and other out of the ordinary household expenses \_\_\_\_\_

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Are you aware of service agencies or exemptions available to assist you? *i.e.*, Community Chest, Elderly Exemptions, Veterans Exemptions, Blind Exemptions, Deferrals, etc. Contact the Youth Services for Community Chest and the Board of Assessors for all the exemptions.

# APPLICATION FOR TAX RELIEF ELDERLY AND DISABLED

**Fiscal Year: 2009**

Assessor's Map/Lot \_\_\_\_\_  
Marital Status \_\_\_\_\_  
Date of Birth \_\_\_\_\_

Name of Owner(s) \_\_\_\_\_

Address of Property \_\_\_\_\_

Number of years residing in Westwood \_\_\_\_\_ Telephone Number \_\_\_\_\_

Is the Real Estate listed above your principal place of domicile? \_\_\_\_\_

Do you own other real estate? \_\_\_\_\_ If so, indicate the value and where the property is located \_\_\_\_\_

Have you received any other tax relief from the Town of Westwood? \_\_\_\_\_  
If so, please explain \_\_\_\_\_

Attach a complete copy of your last filed Federal Income Tax Return with this application and a copy of the tax return of any other household members residing at this address.

Have you contacted the Council on Aging for fuel assistance? \_\_\_\_\_

Indicate the amount of out of pocket medical expenses (prescription drugs) and other out of the ordinary household expenses \_\_\_\_\_  
\_\_\_\_\_

Are you aware of service agencies or exemptions available to assist you?  
*i.e.*, Community Chest, Elderly Exemptions, Veterans Exemptions, Blind Exemptions, Deferrals, etc. Contact the Youth Services for Community Chest and the Board of Assessors for all the exemptions.

## Information Regarding the Aid to the Elderly and Disabled Tax Fund

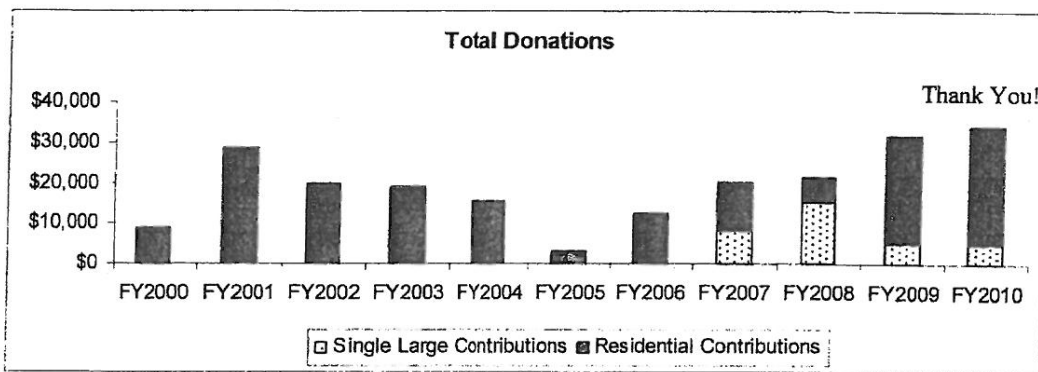
Dear Fellow Residents,

We are writing to provide you with updated information concerning Westwood's *Aid to the Elderly and Disabled Tax Fund* and to ask you to consider a donation to this cause.

### Fund Overview

#### Donations

- The *Fund* was established by Town Meeting in 1999 to provide real estate tax relief assistance to qualifying, low income Westwood elderly and disabled residents.
- Since establishment 11 years ago, the *Fund* has received \$215,000 in total donations averaging \$18,000 per year.
  - We have recently asked for increases in donations from our residents and you responded, providing important funding for this account.



#### Distribution

- Over the years, the *Fund* has assisted many long-time Westwood residents who wish to remain in the Town and homes they love. It is becoming increasingly difficult for these residents to afford living here on fixed incomes, particularly due to rising home heating costs and real estate taxes; and this fund can help.
- Since its inception, the *Fund* has provided assistance to a number of these qualified residents by directly paying a portion of their tax bill. Distribution for the 11 year period totaled \$211,000.
- In FY10, we had to reduce the amount we could distribute to \$36,250, down from \$39,500 in FY09.
  - Approximately 52 residents received a payment ranging from \$250 - \$1,600. We reached as many recipients as the prior year, but had to reduce the amount we could distribute to each by approximately 20%. The typical recipient in FY10 was 84 years old; had lived in Westwood for 50 years; and lived in a home valued at approximately \$400,000.

The current balance in the account is \$4,800. We ask again that you consider a small donation to increase this balance and to help these individuals. Some of our residents give a small donation each time they pay their quarterly tax bill. Other residents give in response to the annual appeal letter in the fall. Please know that any of the methods and any donation, large or small, makes a real difference in what we can give to our deserving recipients.

Thank you for your help this past year and for your consideration of a donation in the upcoming year.

*Aid to the Elderly and Disabled Tax Fund Committee*  
Patrick Ahearn, Chairman

**Donation Form on Reverse Side**