

Town of Wilbraham
240 Springfield Street
Wilbraham, Massachusetts 01095



Senior Tax Work-Off Abatement Program

(M.G.L. Chapter 59, Section 5K)

Accepted:

Annual Town Meeting

May 13, 2003

Local Regulations:

Board of Selectmen's Meeting December 8, 2003

Implemented:

January 1, 2004

Updated: December 2005

Updated: December 2006

Updated: December 2007

Updated: February 2009

Updated: December 2009

Updated: November 2010

Town of Wilbraham

Senior Citizen Tax Work-off Abatement Program

Section 5K of Chapter 59 of the Massachusetts General Laws

Eligibility and Program Guidelines:

1. **Age**

Taxpayers must be over 60 to earn a property tax abatement under this program.

2. **Property Ownership**

Taxpayers must be an assessed owner of the property as of January 1 of the applicable assessment year or, if the property is subject to a trust, the senior must have legal title, (i.e. be one of the trustees) to the property on which the tax to be abated is assessed. Where there is a question, the Board of Assessors will make a final determination.

The taxpayer must have owned and occupied a home in Wilbraham for at least five (5) years.

3. **Maximum Abatement and Hourly Rate**

The maximum abatement taxpayers may earn is **\$1,000.00 per fiscal year**. In addition, they cannot receive credit for their services at an hourly rate higher than the state's minimum wage (**currently \$8.00 per hour**) or lower than the federal minimum wage (currently \$7.25 per hour).

The Town of Wilbraham follows its regular employment practice and offers reimbursement at the Massachusetts minimum wage rate.

Only one qualifying owner of the parcel may earn an abatement under this program per fiscal year. If a selected owner cannot fulfill the commitment for all hours, another owner of the same property may complete the program if he/she meets eligibility criteria and meets the requirement of the position.

4. **Qualification**

The number of taxpayers who can earn a maximum abatement of \$1,000.00 depends on the available balance in the overlay account and must be approved by the Board of Assessors for each fiscal year. **At \$8.00 per hour, taxpayers must work a total of 125 hours to receive an abatement in the maximum amount.** If a volunteer leaves the program before the full number of hours is worked, and no other owner of the parcel can complete the hours, another taxpayer owning another parcel may work the remaining number of hours not worked by the previous volunteer and receive an abatement for his/her hours worked.

Taxpayers must complete an application form and participate in a selection process. Seniors must be qualified to perform the essential functions of the position under this program with or without reasonable accommodations as outlined in the job description for the position for which he/she is applying.

Seniors may be asked to interview for a position and the person who best meets the needs of a position will be selected. All applications will be submitted to the Human Resources department in the Selectmen's Office, where the application will be screened for eligibility.

The applications will then be forwarded to the department director who will make a recommendation for selection to the Board of Selectmen. The Board of Selectmen assigns the program participants to the positions.

Program Selection is valid for one year. Applicants must re-apply annually if they wish to continue participation.

5. **Selection**

Selected individuals will receive written confirmation from the Selectmen's Office stating their job duties, location of job and name of supervisor, scheduled hours, and hourly rate of credit earned. They will receive necessary tax forms to be completed and a general orientation regarding their participation in the program.

Hours worked are documented on a monthly attendance sheet and initialed by the volunteer and his/her supervisor.

6. **Certification**

At the time the senior has worked up to 125 hours or voluntarily ends participation in the program the department director will complete a certificate of completion with the number of hours worked, and the amount of the abatement earned by the senior and will forward it to the Town Treasurer. The Treasurer will calculate FICA taxes and forward the actual abatement amount to the Board of Assessors.

Certification must be submitted before the actual tax for the fiscal year is committed. As a result, credit earned for hours worked between January 1 and November 30 of any given year will be credited for the next fiscal year. (i.e. hours worked and credit earned between January 1, 2011 and November 30, 2011 will be certified for FY 2012 beginning on July 1, 2011).

7. **Tax Withholdings**

The abatement earned is subject to federal social security and Medicare withholdings and the senior is responsible for filing the income earned. The abatement is not subject to state income tax withholdings. The town will pay the employer share of the federal withholdings in the same manner as it does for all other employees. The employee's share of these deductions will be deducted from the abatement amount.

This means that the actual amount abated from the tax bill will be the amount earned less federal tax withholding.

Questions regarding the program may be directed to Candace Ouillette Gaumont, Administrative Assistant to the Town Manager/Board of Selectmen, Town of Wilbraham, 240 Springfield Street, Wilbraham, MA 01095 (413- 596-2800x101), or cgaumont@wilbraham-ma.gov.

