



Town of Charlton

Senior Citizen Tax Work-off Policy

The Tax Work-off Program offers Charlton seniors the opportunity to participate in a property tax relief program. Eligible residents may receive a maximum of \$500.00 property tax credit per year in return for volunteer service to the Town. Each year, the program will run from January 1st to November 30th. The Town of Charlton has adopted the provisions of Massachusetts General Law Chapter 59 Section 5K. The policy for the implementation of the Charlton Senior Citizen Tax Work-off Program is issued by the Board of Selectmen as follows:

1. Any full-time, year-round resident homeowner and taxpayer who is at least sixty (60) years old in the Town of Charlton may receive, on a home that he/she owns and occupies, a Senior Citizen Property Tax Work-off Credit.
2. Credit for property taxes will be paid at a rate equal to Massachusetts minimum wage (\$8.00 per hour), not to exceed five hundred dollars (\$500.00) in any fiscal year.
3. 1.45% for Medicare and 7.5% for deferred compensation will be deducted from the \$500 abatement for hours worked.
4. The program shall be coordinated through the Council on Aging director and the Outreach Coordinator who shall oversee the program. The program will be administered through the coordinated efforts of the Council on Aging, the Treasurer, and the Board of Assessors.
5. The program shall include the following information, which the Council on Aging director and the Outreach Coordinator shall oversee:
 - a. The documentation of year-round residency, income, and assets of the participants.
 - b. Selection of participants.
 - c. The determination of the skills and assignment preferences of the applicant, and assignment of the applicant to a Town department.
6. Applicants must submit to:
CORI Check [Criminal Offender Record Information]
7. Applicants must complete the following forms:
 - a. Senior Tax Work-off Program Application
 - b. Confidentiality Agreement
 - c. W-4 Federal Tax Form



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- d. Form I-9 Employment Eligibility Verification
 - e. Massachusetts Deferred Compensation SMART Plan Enrollment
 - f. Form SSA-1945
8. A volunteer may work for an applicant if approved by the Administrator(s) of the program.
 9. Applicants who exceed income restrictions will not be eligible for this program (Single-\$35,000/ per year, Couple-\$50,000/ per year, and a maximum of \$60,000/ per year for additional household members).
 10. Applicants who exceed asset restrictions will not be eligible for this program (Single-\$7,000, Couple- \$10,000). Assets that are non-countable include primary home (as assessed with a value of no more than \$500,000), one automobile per individual, and qualified retirement funds (IRA, Roth IRA, 401K, 403B).
 11. Town of Charlton employees who conduct administration and/or applicant decision-making for the Senior Tax Work-off will not be eligible for this program in accordance with regulation 930 CMR (6.17).*

***930 CMR: STATE ETHICS COMMISSION**

6.17: Exemption Related to Senior Tax Abatement Programs

(1) Purpose. The purpose of 930 CMR 6.17 is to allow participants in senior tax abatement programs to hold additional municipal positions and to have financial interests in municipal contracts, and *vice versa*.

(2) Exemption. A participant in a senior tax abatement program may hold additional municipal positions and have financial interests in municipal contracts without violating M.G.L. c. 268A, § 20, provided that the employee does not participate in or have official responsibility for the administration of such program or decision-making with respect to the award of benefits or relief under such program

Senior Tax Work-off Checklist for Applicants

- Two Forms of proof of identification:
 - Passport
 - Driver's License
 - ID Card
 - Social Security Card
 - Military ID
 - Birth Certificate

- Proof of residency:
 - Last year's property tax bill

- All income sources:
 - Social Security, SSDI, SSI
 - Wages, compensation
 - Pensions, retirement income
 - Dividends
 - Previous year's tax return

- Last three months bank statements
- Any paperwork in regards to stocks, bonds, savings accounts, money markets, cd's



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SENIOR TAX WORK-OFF PROGRAM APPLICATION

APPLICANT:

Name: _____

Residence: _____

Mailing Address: _____
(if different than residence)

Telephone: _____

VOLUNTEER: *(Enter N/A if same as applicant)*

Name: _____

Address: _____

Mailing Address: _____
(if different than residence)

Telephone: _____

Applicant's Age: _____ Date of Birth: _____ Marital Status: _____

Are you sole owner of said property? _____ If not, name co-owner _____

Is said property subject to a trust? _____ Name & address of trustee _____

Do you own another home? _____ Assessment amount of home(s) _____

Number of Members in Household: _____ Please list names and relationship of household members:

Amount of last year's property tax: _____

Please describe your background and skills that would be useful in matching your application with a town department:

Previous years you've participated in this program _____
(list all years participated)

Signature of Applicant

Date

Signature of Volunteer

Date



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Council on Aging
(508) 248-2231

Board of Selectmen
(508) 248-2200

Annual Household Income -

Wages: _____

Social Security, SSDI, SSI: _____

Pensions, Retirement Income: _____

Dividends: _____

Total Income: _____

Assets -

Bank Accounts: Name & Address of Bank

<u>Bank Name</u>	<u>Address</u>	<u>Value</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Stocks, Bonds, Money Markets, cds: Description & Amount

Total Assets: _____

Number of cars in household: _____



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SENIOR TAX WORK-OFF TERMS AGREEMENT

Please read carefully:

I have read the Town of Charlton Senior Tax Work-off Program Policy. I understand and agree to the terms and conditions of this policy and under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Print Name

Date

Applicant Signature

Date

To be completed by Program Administrator:

Approved/ Disapproved

Date to begin volunteer service _____

Department(s) assigned _____

Nature of work _____

Program Administrator

Date

TOWN OF CHARLTON
37 Main Street
Charlton, MA 01507

CONFIDENTIALITY AGREEMENT

Whereas, in consideration of being able to participate in the Charlton Senior Tax Work-off Program, the below signed volunteer may have access to information derived from files, conversations or other materials that contains personal, confidential and/or proprietary information that would otherwise be exempt from public disclosure by applicable public records laws;

Now therefore, the below signed volunteer promises and covenants not to disclose and to hold confidential information, data, and documents to which he/she has access or may encounter in the course of his/her service with the Town of Charlton through the Charlton Senior Tax Work-off Program.

Signed this _____ day of _____, 2014.

Applicant's Printed Name

Applicant's Signature