

Town of Sheffield

Senior Citizen Tax Work-Off Program Policy

The Tax Work-off Program offers senior citizens the opportunity to participate in a property tax relief program up to a maximum of \$2,000 per year in return for volunteer service to the Town. Each year, after the first year of implementation, the program will run from December 1st to November 30th. Participants in the program may earn credits in addition to any property tax exemptions they may be eligible for under other statutes, such as personal property exemptions under MA General Law Ch. 59, Section 5 or residential exemptions under MA General Law Ch. 59 Section 5C. Residents may also defer the balance of their taxes under MA General Law Ch. 59 Section 5 (41A), if they are eligible to do so. The Town of Sheffield has adopted the provisions of MA General Law Chapter 59 Section 5K, as amended. The policy for the implementation of the Sheffield Senior Tax Work-off Program is as follows:

1. Any full-time, year-round resident homeowner and taxpayer who is at least sixty (60) years old may receive, on a home that he/she owns and occupies, a Senior Citizen Property Tax Work-off Credit, not to exceed two thousand dollars (\$2,000) in any fiscal year.
2. The program shall be coordinated through the Town Administrator, which shall oversee the program. The program will be administered through the coordinated efforts of the Board of Assessors, the Tax Collector and the Town Administrator.
3. The program shall include the following information, which the Town Administrator, shall oversee:
 - a) The documentation of year-round residency
 - b) Selection of participants
 - c) The signing of an Affidavit by the applicant attesting to his/her qualifications for the program.
 - d) The signing of the participation agreement under which the applicant agrees to adhere to the policies of the program.
 - e) The determination of the skills and assignment preferences of the applicant to a Town Department.
4. Should an applicant be an employee of the Town, the hours worked under this program must not be done during the regularly scheduled work hours.
5. A new application for each year will be required.

What is the Senior Citizen Tax Work-Off Program?

The Town of Sheffield Senior Citizen Tax Work-off Program offers seniors the opportunity to receive up to a \$2,000 reduction in real estate taxes. The pay rate will be equal to the Massachusetts minimum wage. Applicants may contact the Town Administrator's office for the minimum wage rate. Participants will not earn paychecks, but will receive a voucher of the amount earned, which will then be deducted from their actual property tax bill. (Only good for the year of service.)

Participants in the program also may earn credits in addition to any property tax exemptions they may be eligible for under other statutes, such as personal property exemptions under MA General Law Ch. 59, Section 5 or residential exemptions under MA General Law Ch. 59 Section 5C. Residents may also defer the balance of their taxes under MA General Law Ch. 59 Section 5 (41A) if they are eligible to do so. The Town of Sheffield has adopted the provisions of MA General Law Chapter 59 Section 5K, as amended.

Under M.G.L CH 59 5K the reduction in property taxes is exempt for State income tax purposes; it is however considered income for Federal income tax purposes. The Town of Sheffield will issue a 1099 to all residents that participate in this program. Each individual interested in this program is urged to discuss with a financial advisor or an accountant to determine how this may affect his or her financial situation.

What are the eligibility requirements?

Participants in the Town of Sheffield must be 60 years of age or older before they may apply. They also must be year-round tax-paying primary residents and are required to meet income guidelines. Applicants must be current with their tax payments and/or other fees and charges owed to the Town. Only one credit per household will be allowed. Applicants must have some skill of particular use to the Town. If an applicant is disabled and unable to perform the tasks, they may name a person who is qualified to perform the work in their stead. Applicants must be current with their tax payments and/or other fees and charges owed to the Town.

What is the Nature of the work to be performed?

The nature of the work to be performed will depend on the needs of various town departments and skill level of the individuals applying. Generally, the work will be clerical work, town hall or senior center, or any other Town department listed on the application. Applicants may contact the Town Administrator's office if they have any questions regarding any needs the Town may have.

What are the days and hours?

The number of hours will depend on the tasks at hand, but a participant may not work more hours than will calculate to \$2,000 based on the Massachusetts minimum wage rate. The program year will begin December 1st and conclude on November 30th.

How do I apply?

Applications are available in the Town Administrator/Selectmen's Office, the Senior Center or on the Town website www.sheffieldma.gov. The Town Administrator will verify information provided and approve the application. The Board of Assessors will approve the tax deduction and will do so upon certification from the Town Administrator that the work was performed.

Town of Sheffield

Senior Tax Work-off Program

APPLICATION

Section 1

Name _____ Telephone # _____

Address _____

Date of Birth _____

1. Application will be considered only when filled out completely and accompanied by a copy of the applicant's most recent property tax bill and verification of age.
2. Eligibility is subject to age (60 years or over) and residency conditions, as well as meeting income guidelines established by the Board of Selectman and the ability to place the applicant in an available position.
3. Placements are decided by the Town Administrator based on the skills and interest of the applicants and the needs of the various departments. Attention is paid to individual preferences; however, it may be impossible for all applicants to obtain their first choice.
4. If there are more applicants than there are department openings, participants will be selected via a lottery.
5. A Certificate of Completion will be issued by the Town Administrator and credit will be applied to the next actual property tax bill of the applicant at the rate of MA minimum wage, not to exceed \$2,000 per calendar year.
6. Applicants may be required to submit documentation of financial resources and liabilities.
7. Participants in the program will receive a 1099-Misc for federal income tax reporting purposes and are required to provide two forms of identification to the Treasurer's Office at Town Hall prior to reporting to work.

Town of Sheffield
Senior Tax Work-off Program
APPLICATION
Section 2

Eligibility Requirements

Please answer the following questions:

I am over age sixty (60) YES NO

I and/or co-owner own the home in which I/we reside YES NO

I am a year-round Sheffield Resident YES NO

I meet the financial guidelines* listed belowYES NO

Number in Family	One Person	Two Persons	Three Persons
Income	\$46,100	\$52,250	\$59,250

Gross receipts from all sources of income in the preceding calendar year, including social security, pensions, other retirement allowances, wages, salaries, other compensation, net profit from business or profession, interest and dividend, rental income, capital gains, etc.

\$ _____

*FY 2015 HUD Income limits for the Town of Sheffield

Town of Sheffield Senior Tax Work-Off Program

APPLICATION

Section 3

Job placements will be available in a variety of town departments. Please indicate in which areas you would prefer to work. This does not guarantee that we will have work available in each department.

<input type="checkbox"/> Town Hall	<input type="checkbox"/> Senior Center	<input type="checkbox"/> Police Dept.
<input type="checkbox"/> Highway	<input type="checkbox"/> Collector/Treasurer	<input type="checkbox"/> Transfer Station
<input type="checkbox"/> Other _____		

Please list past experience and types of skills that might qualify you as a participant in the program.

Do you have a Driver's License? ☐ YES ☐ NO

Do you have any medical restrictions that might impact a working assignment? Please explain. (The Town of Sheffield will make reasonable accommodations for participants who may be physically or mentally challenged.)

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I have received, read and understand the Senior Tax Work-off Program, I understand that I may earn a maximum of \$2,000, which will be in the form of an abatement to be applied to the real estate tax obligations for the property at which I reside and am legally responsible for paying property taxes. I also understand that this abatement is considered income for federal income tax reporting purposes. I certify under the pains and penalty of perjury that, to the best of my knowledge, the information provided in this application is true and accurate.

Signature: _____ Date: _____

For Office Use Only:

Interview Date: _____

Placement: _____

Town Administrator Signature: _____

Town of Sheffield

Senior Tax Work-Off Program

Participation Agreement

The Town of Sheffield, a municipality with offices at 21 Depot Square, Sheffield MA hereinafter "the Town" and _____ of _____, Sheffield, MA hereinafter "the Participant" on this _____ day of _____, agrees as follows:

The Participant will provide to the Town a maximum of hours that when calculated by the hourly rate, based MA minimum wage, will not exceed \$2,000 between the date of execution of this agreement and November 30.

It is agreed and understood by both parties that the actual work assignments may be made on a week-to-week basis and may vary according to the needs of the department to which the Participant is assigned.

The nature of the work assignment shall be dictated by the needs of the Town and the head of the department to which the Participant is assigned.

The Participant is a volunteer in this program and is not entitled to benefits under any classification, compensation or benefit schedule.

This Agreement will terminate on November 30, 20____, but may be terminated sooner at the discretion of the Sheffield Board of Selectman upon no less than seven (7) days written notice of termination, which shall be given or mailed to the Participant's residential address listed above.

Volunteer Participant: _____

Department Head: _____

Town Administrator: _____

Town of Sheffield

Senior Tax Work-Off Program

To: The Board of Assessors
Sheffield MA

_____, Owner of a parcel at:

_____, Sheffield, MA , has
completed _____ hours of volunteer work to be credited toward the fiscal year
_____ tax assessed on the parcel listed above at the rate of \$_____per hour, for a
total credit of \$ _____ .

Town Administrator Approval

Action taken by the Board of Assessors:

Approved: _____ Amount Abated \$ _____

Other Action Taken: _____

Town of Sheffield
Senior Citizen Tax Work-off Program
Record of Hours Worked

Office/Department: _____

Attendance for the Month of: _____

Name of Senior: _____

Date	Time In	Time Out	Total

I certify that I have worked the hours as recorded above.

Date

Signature

Department Head