# BOARD OF SELECTMEN



Town of Middleton
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## SENIOR AND VETERAN WORK-OFF PROGRAM POLICY ADOPTED APRIL 23, 2019

### Purpose

The purpose of this program includes providing qualified, efficient resources to the Town to meet identified needs, assisting senior and veteran residents in paying their property tax bills by drawing on their expertise and skills, and increasing involvement in public service.

### General Information

The aggregate amount available for all abatements under this program will be set by The Board of Selectmen in consultation with the Board of Assessors to ensure sufficient overlay funding is available. A determination of the maximum number of participants and maximum abatement per person and/or household will be determined on an annual basis by the Board of Selectmen.

### **Program Administration**

The program shall be administered by the Town Administrator or his or her designee.

### Eligibility

Annual Eligibility Date: Applicants must meet all program eligibility specified below as the program year that includes the first day of the fiscal year for which abatement is sought. If approved for participation, applicants are responsible to immediately notify program administrator in writing of any changes affecting their eligibility.

Annual Application Package: Program participation requires approval of annual application by program administrator. Except as permitted by the Town Administrator, Town of Middleton employees are not eligible for this program. Members of Boards, Commissions, Councils, and Committees cannot participate by doing work related to their appointed or elected position.

Necessary application documentation may include, but is not limited to, the following: application, CORI check authorization, and/or proof of real estate ownership.

Necessary participant documentation may include, but is not limited to, the following: Conflict of Interest Laws and Ethics Training certification, IRS Form W-4, confidentiality agreement, liability waiver, references, and/or a form DD214 (for veterans).

Ownership and Residency: Applicants must be a resident of the Town of Middleton and must own (as the assessed owner of record) and occupy (as their domicile) the property for which abatement is sought. If the

property for which abatement is sought is owned by a trust, the applicant must have legal title, i.e., be one of the trustees. Applicants who are a holder of a valid life estate will meet ownership requirements. Applicants may qualify for and receive any or all of the following that affect their property tax bill; participation in Senior Work-off Program, a Tax Deferral, and a Statutory Exemption. Co-owners of a property may both participate in the program, but the total abatement may not exceed the maximum amount of a possible abatement per property available through this program for the year.

Income and Assets: There are no limitations on the income or assets of applicants.

### Seniors

Age: Applicants must be 65 years of age as of the annual eligibility date.

### Veterans

Military Status: Applicants must be a veteran as defined by Massachusetts state law or the spouse of a veteran who is deceased or who has a service-related disability.

### Guidelines

All applications must be submitted during the designated application period to ensure consideration. Additional applications may be considered after the application period only if spaces remain in the program.

The hourly wage rate will be set at the state's minimum wage rate. All hours worked for abatement must be completed within the program year and may not be carried over to the next calendar year. The amount of the abatement earned by each participant will be applied as a credit/abatement on the following year tax bill of the participant.

An internal committee of Town Administrator designees and will chose participants on the basis of skills, availability, and physical ability, as necessary. First-time applicants will have priority consideration each year. Prior participants in the program who are trained in or familiar with specific tasks may be given subsequent priority. Previous participants must re-apply for each program year. All applicants are required to abide by all Town of Middleton policies.

Applicants may not start work until they receive notification from the Town informing them of their acceptance in the program. Work assignments are made by the program administrator. All work must be performed at town facilities.

Positions may include, but are not limited to, clerical assistance, data entry, maintenance, and custodial duties.

In order to facilitate the matching process, Department Heads must submit requests outlining their needs for positions on a Department Head Request Form. Department Heads may interview applicants to determine they have appropriate skills for sought positions.

If allowed by bylaw, if applicants are physically unable to participate themselves in the program, they may be eligible to have another individual complete the work requirements on their behalf.

### **Time Keeping**

Participants will keep all hours worked on timesheets which Department Heads will sign. Participants must turn in signed timesheets to the Town Administrator or designee on a regular basis. Participants must notify Department Heads if they will be absent. Unexcused absences may result in removal from the program. All hours must be completed, approved and submitted to the program administrator on or before November 1<sup>st</sup> in order to process abatement for the tax bills.

### **Abatement**

The total amount of the abatement will be based upon the number of hours completed by the participant(s) up to the specified yearly cap per person or residence.

### **Additional Information**

- All seniors and veterans taking part in this program will be considered temporary employees of the Town of Middleton.
- Prior to starting work for the program, persons must fill out the necessary papers relating to employment with the Town.
- All applicable federal taxes will be withheld from income earned. In addition, the state mandated pension deduction O.B.R.A. will be deducted from earnings (participants may apply for a refund when job is completed).
- The IRS will treat all money earned through this program as taxable income.
- Participants should be sure that the income from this employment will not jeopardize any benefit program they are currently participating in (i.e. SSI, Medicaid, Fuel Assistance, etc.).
- The amount of property tax reduction earned by the taxpayer under this program is not considered income or wages for the purposes of state income tax withholding, unemployment compensation or workmen's compensation.

# MIDDLETON BOARD OF SELECTMEN Kosta E. Prentakis, Chairman Richard Kassiotis, Clerk Timothy P. Houten Todd Moreschi Andrew Sheehan, Town Administrator