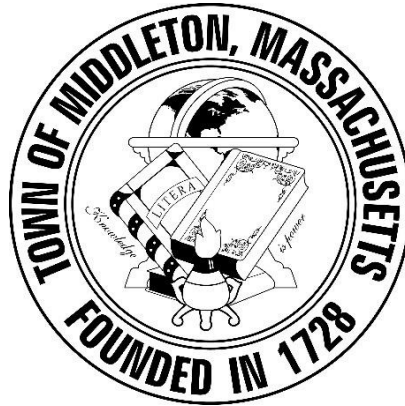


TOWN OF MIDDLETON



SENIOR/VETERAN PROPERTY TAX WORK-OFF PROGRAM CALENDAR YEAR 2026

PLEASE COMPLETE PAGES 2-3 AND RETURN THOSE PAGES. APPLICATIONS MUST BE RETURNED IN PERSON, BY MAIL, OR BY EMAIL BY **THURSDAY, OCTOBER 30, 2025 AT 4:00 PM** TO JILLIAN SMITH AT 38 MAPLE ST, MIDDLETON OR TO JILLIAN.SMITH@MIDDLETONMA.GOV. APPLICATIONS SUBMITTED AFTER THIS DATE MAY NOT BE CONSIDERED.

YOU MAY ALSO APPLY ONLINE AT:

<https://middletonma.gov/197/Senior-and-Veteran-Tax-Work-Off-Program>

Message: Due to unforeseeable circumstances, we cannot guarantee that accepted participants will be able to complete any or all of their hours at their assigned host site. If you are concerned about reaching your full hours as assigned, please reach out to Jillian Smith at jillian.smith@middletonma.gov or Rhonda Draper at Rhonda.draper@middletonma.gov or call Rhonda at 978-777-4067 EXT 1207 and we will do our best to provide additional opportunities in 2026.

**PARTICIPANTS MUST APPLY AND BE ACCEPTED EACH YEAR
IN ORDER TO PARTICIPATE.**

**TOWN OF MIDDLETON
SENIOR AND VETERAN PROPERTY TAX
WORK-OFF PROGRAM APPLICATION**

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Name: _____ **Telephone:** (____) _____

Email: _____

Address: _____

This is a joint application* (two individuals at the same residence) ☐

Second applicant name: _____

***Both individuals must complete individual applications, but abatement is only available for a total of 100 hours/\$1,500.00 per household**

Eligibility:	Yes	No
Middleton property owner prior to Jan.1, 2026	_____	_____
Age 65 years or over as of Jan. 1, 2026 OR	_____	_____
Qualifying Veteran	_____	_____
Reside at property for which abatement requested	_____	_____
Valid driver's license/identification	_____	_____
Receiving abatement(s) for other reason(s)	_____	_____
Current town employee	_____	_____

Education: Please include schools that you attended, degrees received, special certifications you have earned (are you a CPA, certified teacher, etc.)

Past Work Experience & Skills: Please describe past work experiences that might assist us with your job placement. Include particular skills you may have.

Interests, Past Volunteer Community Service: Please indicate special interests, hobbies, community service, offices you have held, etc., that you feel might be helpful in determining your work placement.

Please indicate the job or jobs in which you are interested:

____Town Hall ____Senior Center ____Schools ____Library

____Public Works ____Other: _____

Please indicate your preference for in-person or remote work (Hours cannot be guaranteed for your preference in 2026):

Yes____No____

Would you accept another position if the above any of the above are not available?

Yes____No____

Agreement:

I certify that the above information is true to the best of my knowledge. If I qualify for the Property Tax Work-Off Program, I understand that the maximum amount of money can be applied to my fiscal year 2026 net property tax bill is limited to what is assigned to me, and will not exceed \$1,500.00 for 100 hours which must be completed by September 30, 2026. I understand that all hours may not be available to me, and I will only be credited with the hours worked in 2026. I also agree not to hold the Town liable for any problems incurred while participating in this program.

Signature:_____Date:_____

TOWN OF MIDDLETON SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM OVERVIEW

We cannot guarantee that accepted participants will be able to complete any or all their hours in 2026. It is our hope that work will be available during 2026 and we will endeavor to find work that can be done off-site or socially distanced when appropriate.

The Senior Citizen Tax Work Off Program is open to senior citizens (65 years of age and older) or veterans who own property in and pay real estate taxes to the Town of Middleton. Participants will be expected to complete 100 hours of service in the program year, which runs from October 1, 2025, to September 30, 2026. A \$1,500.00 property tax credit minus any required withholdings will be applied to the participant's real estate tax bill in the following fiscal year, not the current year's property tax bill. Applications are available in October of each year and are due by October 30th.

Program Requirements

Participants **MUST** work the required 100* hours of service to receive the total tax credit. Hours worked may be shared with another family member if they have jointly been accepted into the program. The Town of Middleton, based on need, may place the participant in more than one job in order to fulfill the total hours.

****To receive the maximum \$1,500.00 tax credit, participants must work 100 hours. Working less than 100 hours results in a pro-rated tax credit based on the number of hours worked at a rate of \$15/hour.***

Eligibility Criteria

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.

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.

Compensation

- ▽ \$15 per hour (based on Massachusetts minimum wage) tax abatement.
- ▽ Participants will receive abatement for up to 100* hours of service. Any hours worked beyond the 100 hours cannot be accumulated for the Tax Work Off Program.
- ▽ Maximum amount of abatement is \$1,500 per household per fiscal year.
- ▽ Money earned through the Tax Work Off Program is reportable income for federal taxes only. Participants will receive a W-2 form for the amount of money earned through the program.

Taxpayer must:

- ▽ Be 65 years of age or older or a veteran (or spouse) as of January 1, 2026.
- ▽ Own and occupy the property as principal residence.
- ▽ Be current with property tax payments.
- ▽ Possess and identify employable skills.
- ▽ Complete the application and additional requirements.
- ▽ Complete a CORI check and/or provide references if required by the work site.
- ▽ Be interviewed for job placement by the department head supervising the work.

Job Placement for a Tax Credit Position

- ✓ An internal committee of Town Administrator designees will choose 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. No applicant is guaranteed a position.
- ✓ Previous participants must re-apply for each program year.
- ✓ All applicants are required to abide by all Town of Middleton policies.
- ✓ Applicants will be interviewed by the department supervisor of the position for which they have been placed. Participants must work on site.
- ✓ There will be a two-week probationary period to assess the appropriateness of the placement.
- ✓ Program participants may not work for relatives who are Town employees.
- ✓ Participants must not be Town of Middleton employees unless exempted by the Town Administrator.
- ✓ Time sheets will be filled out by the department supervisor each day that is worked. Quarterly accounting of time worked will be submitted to the program director. Once verified, the program director will submit to the Assessor for the abatement based on the number of hours worked.

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.

Deadline Dates:

▽ Application due: **October 30, 2025**

▽ Applicants are notified if they have been provisionally accepted: **Nov 14**

Non-School Workers	School Workers ONLY
Dept. Head Interviews: November	Dept. Head Interviews: November
Applicants are informed if they have been officially selected: December 1	Applicants are informed if they have been officially selected: Nov. 24
Participant employment paperwork is due: December 15	Participant employment paperwork is due: Dec. 1
Participant work begins: January 1 (work may start on subsequent dates based on departmental needs)	Participant work begins: Dec. 1 (work may start on subsequent dates based on departmental needs)
Participant work ends: September 30	Participant work ends: September 30

**For the 2026 program, participants may begin work earlier than January 1st if work is available. This is in an effort to allow participants the opportunity to complete as many of their hours as possible in these uncertain times.*