



Town of Ayer

Senior Citizen Property Tax Work-off Abatement Program

Chapter 184 S52 of the Acts of 2002
(Amending G.L. Ch. 59 S 5K)
978-772-8220

www.ayer.ma.us

Program Information

Purpose

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

Program Administration

Guidelines for the Senior Citizen's Tax Work-off Abatement Program are in accordance with Massachusetts General Law and managed by the office of the Board of Selectmen. Applications are received and processed for verification of eligibility requirements by the Benefits and Payroll Manager. The Council on Aging may assist with program publicity and provide outreach with the Senior Citizens of Town to ensure they are aware of the availability of the program.

Eligibility

Annual Eligibility Date: The annual eligibility date for each Fiscal Year abatement is January 1st. If approved for participation, applicants are responsible to immediately notify program administrators in writing of any changes affecting their eligibility.

Annual Application Package: Program participation requires approval of annual application by program administrators. Applicants must submit to a CORI check and must fill out a Liability Waiver form. Town of Ayer Employees will not be eligible for this program. Members of Boards, Commissions, Councils, and Committees cannot participate by doing work related to their appointed or elected position. Applicants must sign a Participation Agreement under which the applicant agrees to adhere to the policies of the program. Applicants are subject to the Conflict-of-Interest Laws and Ethics Training. Applicants must complete IRS Form W-4.

Age: Applicants must be 60 years of age as of the annual eligibility date. Verification of date of birth will be required for program applicants.

Ownership and Residency: Applicants must be a resident of the Town of Ayer 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 the abatement is sought is owned by a trust, the applicant must have legal title, *i.e.*, be one of the trustees. Applicants who are holders of a valid life estate will meet ownership requirements. Applicants may qualify for and receive any or all the following that affect their property tax bill; participation in Senior Work-off Program, a Tax Deferral, and a Statutory Exemption, though participation in the Senior Work-off Program will be restricted to one abatement per property.

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

Guidelines

Hourly Rate and Annual Hours to be Worked: In accordance with this provision of MGL, the hourly wage rate will be set at the state's minimum wage rate and can be no lower than the federal minimum wage rate. All hours worked for abatement must be completed in the current calendar 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 actual tax bill of the participant.

Program participation will be offered as follows:

- Up to 125 hours for maximum abatement of \$1,875.00 (minimum wage rate as of January 1, 2024)

Participation Selection Process: Participant selection will be based on the priority of fitting the Town's needs with knowledge, skills, and abilities of applicants as determined by the Town Manager. Applicants should carefully outline their qualifications and experience on their application form. Prior participants in the program who are trained in or familiar with specific tasks will be given first consideration subject to their ability to meet eligibility requirements (Previous participants need to re-apply for each program year). New applicants to the program will be considered on a first come first served basis subject to matching the Town's needs with their qualifications and availability. Applicants may not start work until they are in receipt of written notification from the Town informing them of their acceptance in the program. All work must be performed at town facilities.

Positions may include, but are not limited to, clerical assistance, data entry, maintenance, custodial duties, and more. Work for the Regional School District is excluded from this program. Department heads must submit all requests to the Benefits and Payroll Office outlining their needs for positions on a Department Head Request Form. Department heads should contact the Benefits and Payroll Manager for a list of approved participants to select a participant for their department and project needs. Department heads may interview applicants to determine they have appropriate skills for sought positions.

Limitations on Number of Participants: The maximum number of participants in the program will be based on a funding cap set by the Board of Selectmen after consultation with the Board of Assessors to ensure sufficient overlay funding is available; the funding cap will be reviewed annually.

Timesheets:

Participants will keep all hours worked on monthly program timesheets which department heads will sign. Participants must turn in signed timesheets to the Benefits and Payroll Manager by the 5th of each month for hours worked the previous month. Participants must notify department heads if they will be absent. Three unexcused absences may result in removal from the program. All hours must be completed, approved, and submitted to the Benefits and Payroll Manager on or before 12:00 PM by 11/1 each calendar year to process abatements for the tax bills.

Treatment of Amount Earned

Participants will receive:

1. Certificate of Abatement from the Assessor's Office
2. IRS Form W2 from the Benefits and Payroll Office

These documents will be provided following the procedures outlined below.

1. Upon collection of all participant timesheets for the calendar year, the Benefits and Payroll Manager will submit and certify to the Board of Assessors the amounts of hours of service and credit earned by each participant before the actual tax of the fiscal year is committed. Following this, a Certificate of Completion of Volunteer Services will be mailed with the participant's actual tax bills.
2. Abatement, in gross amount earned, will be processed by the Assessor's Office, charged to the Overlay Account, and applied to the actual tax bills. The resulting Certificate of Abatement will be issued and mailed with the participant's actual tax bill.
3. The processing of payroll and deductions in the amount of the abatement earned is completed by the Benefits and Payroll Manager and will result in an IRS Form W-2 being provided to program participants. The amount of abatement earned under this program is not considered income or wages for the purposes of state income tax withholding, unemployment compensation, or workers compensation. However, the IRS has ruled that the abatement amount is included in the taxpayer's gross income for both federal income tax and Federal Insurance Contributions Act (FICA) purposes. In addition, the Town of Ayer pays, by appropriation in the general operating budget, the taxpayer's share of FICA taxes, so participants should be aware that this amount is also subject to federal income tax. Medicare taxes will also be paid by the Town of Ayer by appropriation in the general operating budget.