



POLICY No.: L-27
DATE ADOPTED: JUNE 7, 2023

TOWN OF WEST BOYLSTON SELECT BOARD POLICY

Senior Tax Work-Off Program

Purpose: At the Semi-Annual Town Meeting of May 15, 2023, it was voted to accept the provisions of Massachusetts General Laws Chapter 59, Section 5K. Acceptance of this statute established the Senior Tax Work-Off Program (“Program”) in the Town of West Boylston beginning in Fiscal Year 2024. Under this Program, the senior volunteers their services to the Town and earns a reduction on their property tax bill.

This policy establishes the local program rules for the Town of West Boylston in accordance with the Bureau of Municipal Finance Law Informational Guideline Release (IGR) No. 21-20.

Policy:

General

1. The Program runs from November 1st to October 31st of each year.
2. Credit for volunteer hours will be applied to the January tax bill that is due on February 1st. If the January tax bill is less than \$1,500.00, the remainder of volunteer hours will be applied to the April tax bill that is due on May 1st.
3. In accordance with State Law, the maximum reduction in property tax is \$1,500.00 per year. The rate of payment is equal to Massachusetts State Minimum Wage.
4. The maximum volunteer hours are determined by dividing \$1,500.00 by the rate of payment.
5. If the maximum volunteer hours are not completed, the property tax bill be abated by the number of volunteer hours multiplied by the rate of payment.
6. Volunteers must re-apply each year to continue in the Program; acceptance is not guaranteed.

7. Volunteers are exempt from State taxes, but not from Federal, Social Security, or Medicare taxes.
8. Participation in the Program will not affect any other property tax exemption or abatement for which they otherwise qualify. However, the amount of the abatement under the Program cannot exceed the total tax due for the fiscal year after any other exemptions have been allowed.
9. Participation in the Program may affect State Circuit Breaker Credit.

Program Eligibility

1. The Volunteer Program Participant (“Volunteer”) must be over sixty (60) years of age to earn a property tax abatement under this Program.
2. The Volunteer must be the assessed owner of the property on which the tax to be abated is assessed or have acquired ownership before the work is performed and the abatement applied.
 - If the property is subject to a trust, the Volunteer must have legal title, i.e., be one of the trustees, on the applicable January 1st assessment date, or at the time the work is performed.
3. More than one qualifying owner of the parcel may earn an abatement. If both spouses own the property an each would qualify separately for the Program, the split will be 50/50 with the qualifying owners.
4. The Volunteer does not need to be domiciled on their property to qualify for the Program however preference will be given to those that are domiciled on their property.
5. There are no income or asset limitations to be eligible for the Program.
6. Municipal employees seeking to participate in the Program are advised to check with Town Counsel and the State Ethics Commission regarding their participation in the Program.

Selection

1. Prior to each Program year, the Town Administrator, together with the Town Accountant and the Town Assessor will determine the number of Volunteer positions that are available after analyzing the overlay budget.
2. If there are more applicants than the number of Volunteer positions available, then the selection of candidates will be by lottery or any other objective selection method as determined by the Town Administrator.
3. Applicants will be assigned to their Volunteer position based on their skills and by an agreement by the Department Heath that the assignment is an appropriate match.

Application

1. In September of each year an announcement will be made that the Town is accepting applications for Program participation.
2. The application period is rolling until the number of Volunteer positions are filled.
3. Applications will be available in the Office of the Select Board or at www.westboylston-ma.gov.