



**Town of Boxborough
Council on Aging
Senior Tax Work-off Program Rules**

1. Taxpayer must be over the age of sixty by the July 1st preceding the start of the program year.
2. There are currently no income eligibility requirements.
3. Taxpayer must reside at the location in which the abatement is being applied.
4. Taxpayer may receive abatements under work-off program in addition to any property tax exemptions for which they may be eligible.
5. Participant may be credited with up to 125 hours at the current state minimum wage.
6. The amount credited, i.e. the abatement, is considered to be income for federal tax purposes (including Social Security and Medicare) but not state tax purposes. A W2 will be generated for all participants.
7. Taxpayer must have resided in Boxborough for at least 5 (five) years. If both owners of record would like to participate, and only one has been a resident for five years and is otherwise eligible, the other owner shall also be considered eligible.
8. Parcels with multiple owners - all owners of a parcel may receive abatements under the program if they otherwise qualify. Owners must be listed on tax collector's records as owner.
9. Seniors shall apply no later than November 30th to work in the Senior Tax Work-off year that begins December 1st.
10. In general, work shall be done on municipal property. Any exception to this rule must be authorized by a majority vote of the Board of Selectmen.
11. Abatements will appear on the third and fourth quarter bills as an adjustment to the tax.
12. Abatements will be charged against the Assessor's overlay account.
13. The number of participants in the program may be limited by the Board of Selectmen.
14. In order to allow all participants to have an equal opportunity to work, participants shall be called on a rotational basis.
15. Specialist tasks shall be determined by the Town Administrator based on department heads' recommendations. Specialist tasks will be assigned to qualified service volunteers in a fashion that best suits the needs of the requesting department, and not necessarily on a rotational basis.
16. Any program records are public records with the exception of the application form consent information.