



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

1. Taxpayer must be over the age of sixty.\*
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. Taxpayer must have resided in Boxborough for at least 5 (five) years. If both owners of record would like to participate, but only one has been a resident for five years and is otherwise eligible, the other owner shall also be considered eligible.
6. Parcels with multiple owners - all owners of a parcel, may receive abatements under the program if they otherwise qualify. Owners must appear on tax collector's records as owner.
7. The enrollment period is September, October, and November only for the following Sr. Tax Work-off year.
8. Participant shall be credited with the state's minimum wage – currently \$7.50/hour.\*
9. Maximum abatement is \$750 per fiscal year.\* Under current minimum wage, this works out to 100 hours.
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 volunteers to participate in the program may be limited by the Board of Selectmen.
14. An activity log, noting each participant's contact information, skill set(s), record of calls to participant offering work and result of that call (e.g., no answer, available, declined) shall be maintained under the direction of the CoA Coordinator.
15. In order to allow all participants to have an equal opportunity to work, participants shall be called on a **rotational** basis. This shall apply to the following non-specialist tasks, as determined by the CoA Coordinator or Town Administrator: filing, stuffing/folding, Library, phone coverage, School.
16. 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.
17. The decision of whether or not service volunteer is qualified will be at the discretion of the CoA Coordinator or Town Administrator.
18. Any department not complying with these regulations shall be removed from the program.
19. Any program records are public records with the exception of the application form consent information.

\*Specified under the state law MGL Chapter 59, Section 5K