



# Veteran Tax Work-Off Policy

Board of Selectmen

Contact Boxborough Town Administrator 978-264-1712

Town of Boxborough, MA

## Intent and Purpose

The purpose is to implement and administer the Town of Boxborough’s Veteran Tax Work-off Program under Massachusetts General Law Chapter 59 Section 5N as adopted by the Boxborough Town Meeting on May 14, 2013.

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## Policy: General

Participants may be credited with up to 125 hours at the current state minimum wage.

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.

Veterans shall apply annually no later than November 30<sup>th</sup> to work in the Veteran Tax Work-off year that begins December 1<sup>st</sup>.

In general, work shall be done on municipal property. Any exceptions to this rule, for example work at home or at a school property, must be authorized by the Town Administrator in advance.

Abatements will appear on the third and fourth quarter bills as an adjustment to the tax and will be charged against the Assessor’s overlay account.

The number of participants in and the total dollar amount of in the program may be limited by the Select Board.

In order to allow all participants to have an equal opportunity to work, participants shall be called on a rotational basis.

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.

Any program records are public records with the exception of the application form consent information.

### Policy: Eligibility

Taxpayers are eligible for the program if they are a veteran as defined in Massachusetts General Laws Chapter 4 Section 7 or are the spouse of a veteran in the case where the veteran is deceased or has a service connected disability.

By vote of the Boxborough Town Meeting on May 14, 2013, an approved representative may participate in the program on behalf of the veteran if the veteran is physically unable to perform the work. The term “approved representative” is not defined in Massachusetts General Law. Pursuant to this policy, designation of an approved representative is subject to the discretion of the Town Administrator or his/her designee and also subject to any relevant Federal and State laws.

There are no income eligibility requirements.

Taxpayer must reside at the location to which the abatement is being applied.

Taxpayer may receive abatements under work-off program in addition to any property tax exemptions for which they may be eligible.

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 owners.

*This is a new policy.*