



# Senior Tax Work-Off Policy

Board of Selectmen

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Town of Boxborough, MA

## Intent and Purpose

The purpose is to implement and administer the Town of Boxborough’s Senior Tax Work-off Program under Massachusetts General Law Chapter 59 Section 5K as adopted by the Boxborough Town Meeting on May 14, 2001, May 15, 2003 and May 10, 2011.

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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.

Seniors shall apply annually no later than October 31 to work in the Senior Tax Work-off year that begins November 1.

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

Taxpayer must be over the age of sixty by the July 1<sup>st</sup> preceding the start of the program year.

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.

Taxpayer must have resided in Boxborough for at least 1 (one) year. If both owners of record would like to participate, and only one has been a resident for one year and is otherwise eligible, the other owner shall also be considered 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 policy revokes and replaces all previous policies on this topic including the policy titled Senior Tax Work-off Program Rules approved by the Select Board on 10/31/2016 and revised 10/7/2019.*