



## **Town of West Tisbury Board of Selectmen**

### **Senior Citizen Tax Workoff Program Policy Revision, November 2018**

The Town of West Tisbury accepted the provisions of Massachusetts General Laws Chapter 59, Section 5K – the Senior Tax Workoff Program – in Article 12 of the April 8, 2003 Annual Town Meeting, including a restriction to a \$750 maximum abatement. As the legislature has adopted a number of amendments to the original law, and those and any future amendments to maximum abatement amounts automatically flow to the municipality, it was deemed prudent to update the Town's policies to accommodate such revisions. There will be a warrant article on the April 2019 Annual Town Meeting to re-accept the provisions without any restrictions, so that it will automatically update with the statute in the future.

1. Any income-eligible year-round-resident homeowner who is at least sixty (60) years old and a resident of West Tisbury may receive a "Senior Citizen Property Tax Workoff Abatement" not to exceed the current maximum per taxpayer as set by M.G.L. Chapter 59 Section 5K, in any fiscal year (\$1,500 as of October 2018) on a home that she/he owns and occupies in West Tisbury. More than one taxpayer residing on the same property may participate in the program, as long as each individual meets the eligibility criteria, and does not exceed his/her own maximum allowable work hours.
2. The program shall be coordinated through the Selectmen's office, which shall oversee the program. The program will be administered through the coordinated efforts of the Council on Aging, the Board of Assessors, the Treasurer/Collector and the participating Town department(s).
3. The program intake shall be administered by the Council on Aging, which shall oversee the following:
  - (a) the documentation of year-round Town residency from the Town Clerk's street list;
  - (b) the documentation of allowable annual income from the most recent tax return;
  - (c) the documentation of age eligibility;
  - (d) the signing of an Affidavit by the applicant attesting to his/her qualifications for the program;
  - (e) the signing of a Participation Agreement under which the applicant agrees to adhere to the policies of the program;
  - (f) the documentation of any disability that necessitates the designation of a representative to perform the work on the participant's behalf;
  - (g) the determination of the skills and assignment preferences of the applicant or his/her designated representative; and
  - (h) the recommendation to the Board of Selectmen for the assignment of the applicant to a Town department
4. The allowable annual income will be adjusted annually on the first day of January according to the

"Low-Income" qualifications issued by the Federal Housing and Urban Development Department. For Dukes County, this figure is **80% of the applicable calendar year's HUD Median Income for Dukes County**. This figure can be found, for varying levels of household size between one and six persons, on the Dukes County Regional Housing Authority website. (See sample attached.)

5. The requisite number of hours to be worked in any given tax year shall reconcile with the State minimum wage laws, such that the hours do not exceed the maximum allowable abatement as currently specified in the law as amended.

6. Maximum participation shall be four (4) senior citizens who may volunteer up to the maximum hours and dollars (see #5 above) before December 1<sup>st</sup> of each year, in any Town department. Said hours must be certified to the Board of Assessors by participating departments by December 1<sup>st</sup> of the program year. The Assessors shall prepare the abatement and forward it to the Treasurer/ Collector.

5. Each participating senior must complete a program application and a Participation Agreement signed by the Applicant, the Director of the Council on Aging, and the head of the Town department(s) the applicant agrees to work for. These documents shall be available for applicants at the Council on Aging, as well as on the Treasurer/Collector page of the Town website. The Council on Aging shall assist the applicants and verify all information before forwarding it to participating departments, but will retain sole custody of and access to any income related information. Applicants must be interviewed and accepted by the department head or designee prior to beginning volunteer service, and the participating department shall be responsible for certifying all hours worked, using the form provided for that purpose.

6. Documentation of hours worked shall be forwarded to both the Council on Aging and the Treasurer/Collector at least monthly throughout the year. If the participant wishes to continue into a new program year, eligibility shall be re-verified by the Council on Aging.

7. The amount of property tax reduction the participants receive under this program shall not be considered income or wages for the purpose of State income tax withholding, unemployment compensation or workers compensation; **it is** considered income for Federal Medicare Tax purposes and will be reported accordingly.

8. Participants performing services in return for property tax abatement under this program shall be considered "employees" for the purpose of Town tort liability. The Town of West Tisbury will, therefore, be liable for damages for injuries to third parties and for indemnification of the participants to the same extent it is for regular employees.

9. The West Tisbury Board of Assessors will use its overlay account for the purpose of abating the property taxes of the participants of the program as authorized by M.G.L. Chapter 59 Section 5K, as amended.