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Implementation Date: January 2, 2013

Statutory Reference:  
MGL 59, §5K; ATM 2012- Article 33

## **Town of Chatham**

### **Senior Tax Work-off Program Guidelines**

#### **Purpose**

- To enhance municipal services by utilizing the expertise and skills of Chatham's senior citizens.
- To increase senior's community involvement.
- To allow senior citizens to provide services in support of the Town while granting them property tax relief.

#### **Eligibility**

Program participants must meet the following guidelines:

- Be 60 years of age or older at the start of the Tax Work-off year.
- Present a valid ID.
- Complete a satisfactory CORI check.
- Read and sign the Confidentiality Agreement.
- Be the homeowner of record or spouse of current homeowner at the start of the Tax Work-off year.
- Occupy the property as their primary residence.
- If property is held in Trust, they must provide a copy of the Trust showing participant as Trustee for the property.
- Provide a copy of the current tax bill showing participant as the taxpayer.
- Tax credit is subject to Federal Income and FICA taxes and will be reported to the IRS through the 1099 process.
- Complete annual application process with the Chatham COA Director or staff designee.
- Possess and identify on the application skills that can be used by the Town.
- There are no income restrictions placed on applicants to the program.
- Participants may participate in the program for more than one year if their qualifications continue to match the needs of a department and other equally qualified applicants are not awaiting placement in a position.

#### **Overview**

- Program Schedule: Year 10-The program will run from July 1, 2021-June 30, 2022.

- Administered by the Town Manager through the Council on Aging Director by soliciting requests and potential volunteer opportunities from Town departments and placing program participants in such positions.
- Selection process:
  - Applicants are selected on based on their possession of the skill sets required by the available positions and on a first come first served basis.
  - Satisfactory volunteer qualifications and appropriate participant to position matches will be determined by the COA Director or HR Director.
  - When all job slots have been filled, a waiting list will be kept in the event that a participant drops out of the program.
- Maximum credit of \$500 per household per Tax Work-off year.
- To reach the maximum credit, the required number of compensated hours to be worked is 62.5 per year.
- Less than 62.5 hours worked will result in a partial, pro-rated credit.
- Hours may not be saved or carried over to the next program year.
- To assure a good match for both the participant and the Department, all positions will utilize a 2-week probationary period. If at the end of this period a change needs to be made, the participant will be placed back in the application pool. The Program Coordinator will attempt to make another appropriate match.
- Participants have the right to refuse placements, but the Town is not obligated to offer another position.
- COA Director and Department Heads will collaborate to ensure an appropriate match.
- If a participant qualifies for the state Circuit Breaker credit, the amount they may be eligible for could be affected by participation in this program. Generally, the Tax Work-off benefit supersedes the Circuit Breaker credit.
- Participants may continue to work for the Town as volunteers at the Department head's discretion and as long as these volunteer hours are not used to replace duties that are to be accomplished by the current work force, or overtime which may have been granted.
- Department requests will be honored on a first come, first served basis. If necessary, this policy will be amended in the future to provide request limits per department.
- With the exception of those granted Special Town Employee status, participants are considered outside vendors and are not considered Town employees for any reason.
- As the Senior Center is the administrator of the program:
  - Senior Center employees may only participate in the tax work-off program if their position is deemed a "Special Town Employee" by the Board of Selectmen (meaning they must work less than 800 hours per year for this "Special Town Employee" status). Employee is encouraged to file a 20D disclosure form with the Town Clerk's office.
  - COA Board members may only participate in the tax work-off program if COA Board members are given "Special Municipal Employee" status by the Board of Selectmen. Board members are encouraged to file a 20D disclosure form with the Town Clerk's office.

- Any Town committee, board member or Town employee who would like to participate in the tax work-off program must contact the Ethics Commission to confirm eligibility and any required filings. The individual must do this directly; the State Ethics Commission will not provide this information to a third party.

**COA Director Responsibilities:**

- Recruit qualified seniors as participants.
- Develop program forms.
- Maintain all program records.
- Process all paperwork including Department requests and evaluations, applicant admission packets, timesheets and evaluations.
- Complete CORI process.
- Interview and match qualified candidates with suitable positions.
- Submit list of tax credit volunteers to Tax Collector by deadline date.
- Provide a year end report to be included in the Annual Town Report.

**Department Responsibilities:**

- Submit Department Request form to Program Coordinator for each position requested.
- Refrain from committing to any applicant prior to receiving confirmation of position appointment from the Program Coordinator.
- Advise Program Coordinator when participant begins work.
- Coordinate schedule and other expectations (appearance, cell phone usage, breaks, etc) directly with Tax Work-off participant.
- Notify the COA Director if they wish to utilize the probationary period policy.
- Maintain and sign Tax Work-off time sheet to be submitted to COA Director monthly or when participant resigns the position.
- Complete and submit evaluation annually.
- Once 62.5 hours have been completed, the participant may continue in a volunteer capacity at the discretion of the Department provided that the volunteer is not used to replace duties that are to be accomplished by the current work force, or overtime which may have been granted. Appropriate assistance would include vacation coverage and intermittent work.

These guidelines are subject to revision by the Town Manager in conjunction with the Council on Aging Director.