

# TOWN OF SUNDERLAND

## SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM

### PROGRAM INFORMATION AND PROCEDURES

The Senior Citizen Property Tax Work-Off Program was established for Sunderland residents under the provisions of Massachusetts G.L. Chapter 59 §5K.

**Eligibility for the Program:** The program is open to all Sunderland property owners sixty (60) years of age or over, whose primary residence is at the Sunderland property for which tax relief is sought. The program is limited to eight (8) participants each year. A person may be selected to participate in this program for more than one year as long as he or she meets the eligibility requirements and there is work available which meets the participant's qualifications. A new application must be submitted each year. Only one tax credit per household may be given. Current employees of the Town who meet eligibility criteria may participate, but will not be allowed to apply the work-off program to their assigned departments. Volunteer service on Town boards, commissions or committees will not be credited under this program.

**Benefits of the Program:** Eligible participants can receive an abatement of up to \$500.00 per year on their real estate taxes by working as volunteers for the Town in a variety of capacities. The abatement is calculated at the state minimum wage per hour [\$8.00/hour through December, 2014; \$9.00/hour effective January, 2015] for each volunteer hour worked under the program. Participants must perform assigned work, up to a maximum of 55.6 hours in order to qualify for an abatement. Tax abatements under this program shall be pro rated in the event that a participant cannot complete the assigned work due to extenuating circumstances. This abatement program is in addition to any other personal exemption allowed under other statutes, such as elderly or veteran exemptions or property tax deferrals.

**Administration of the Program:** The program is administered by the Town Administrator/Board of Selectmen's Office, with assistance from the Treasurer/Collector and Assessors.

#### **Program Procedures:**

- 1) Program information is advertised in August of each year. Applications may be obtained in person from the Selectmen's Office, or an application can be mailed by calling the Selectmen's Office at (413) 665-1441. Applications may be submitted either by mail (address is on application form) or in person to the Selectmen's Office on a rolling basis beginning September 1 through the coming program year.
- 2) When an application is submitted, the Town Administrator/Selectmen's Office:
  - a) Reviews skills and experience.
  - b) Checks requests for assistance that have been submitted by Town departments to see if an appropriate position is available.
  - c) Sets up an interview for the applicant with the Town department that has requested a volunteer.

- d) Sends a letter to the applicant notifying him or her of a placement in the Town department where they will perform their volunteer work. The letter will include the approximate start and end date of the work, estimated number of hours, and the hourly wage rate.
  - e) Confirms with the Town department that the volunteer has accepted the position and notifies the department of the volunteer's available start date.
- 3) The Town department calls the applicant to arrange a schedule for the volunteer work. The department is responsible for any training that is required. The participant is directed to complete payroll paperwork prior to starting the volunteer work. No work shall begin until this is done.
  - 4) The participant must sign in and sign out for all shifts worked, and the Department Head must verify shifts worked for the program abatement.
  - 5) Once the volunteer work is completed, the department, in conjunction with the participant, completes the Volunteer Timesheet form and submits it to the Board of Selectmen's Office. A copy of this timesheet is given to the volunteer.
  - 6) The Selectmen's Office fills out a "Certificate of Completion of Volunteer Services" and submits it to the Assessor's office for processing. The Assessors review the Certificate and if all documentation is complete, grant a real estate tax abatement in an amount equal to \$9.00 times the number of hours of work that have been performed, not to exceed \$500.
  - 7) Dates:
    - The Program Year runs from October 1 through September 30.
    - "Certificate of Completion of Volunteer Services" must be submitted to the Assessor's Office by October 1st to qualify for an abatement on the upcoming Actual (not Preliminary) real estate tax bill. This bill is the 2nd semi-annual bill, usually dated on or about May 1<sup>st</sup>.  
(Example: work completed by September 30, 2010 will be eligible for credit against the actual real estate tax bill for FY11)
  - 8) IMPORTANT: PARTICIPANTS SHOULD PAY THEIR TAX BILLS BY THEIR DUE DATES.**
  - 9) Applications of eligible participants who are not placed in a volunteer position will be retained and may be reviewed again later in the program year to determine whether a job opportunity has arisen.
  - 10) In the event there are more applications than there are funds available, applications will be pre-screened for placement and those applications will then be subject to a lottery process for final acceptance.

If more program information is needed, please contact the Selectmen's Office at 413-665-1441; by email at [selectmen@townofsunderland.us](mailto:selectmen@townofsunderland.us); or mail your request for information to Board of Selectmen's Office, 12 School Street, Sunderland, MA 01375. For questions on the abatement process, please contact the Assessor's Office at 413-665-1445.