

TOWN OF HOLLISTON

VETERANS TAX WORK OFF PROGRAM

GUIDELINES

1. Definition of Veteran:

Veterans eligible for this program shall be defined under clause Forty-third of section 7 of chapter 4 of the MGL.

2. Application Process:

An application for the process will be developed by the Veterans District Officer, Senior Center Director, Treasurer/Collector, and Principal Assessor, with final approval by the Board of Selectmen. Applications will be available by November 1 and the deadline for submission to the Treasurer/Collector is March 1.

3. Eligibility:

To be eligible for the program, a prospective applicant must be:

- a. A veteran as defined in clause 43 of section 7 of chapter 4 of MGL.
- b. Listed as the property owner of record as of July 1 in the Town of Holliston.
- c. A Holliston resident for at least 5 years by the day the application is filed.

- d. Veterans may be required to provide a copy of their most current income tax return. This information will allow us to assist veterans experiencing financial difficulties first. Veterans qualifying under the poverty income guidelines will be given preference followed by those qualifying under the fuel assistance guidelines. See income guidelines attached.
- e. Applicant must be listed on the Town Census' as a veteran.
- f. Applicant may be required to submit their discharge papers (DD214).

4. Work Positions:

Each year, before June 1, the Treasurer/Collector will poll all town and school departments to determine the type of work positions that may be available.

5. Acceptance into the program:

Applicants will be selected on meeting the eligibility requirements first followed by a financial need by the applicant. Preference will be given to veterans who meet the income guidelines to qualify for fuel assistance. The Town of Holliston has opted to not allow for approved representatives to work for a veteran physically unable to provide such services to the town.

6. Maximum annual abatement:

For the fiscal year beginning July 1, 2014, the maximum annual abatement shall be \$1,000.

7. Maximum number of volunteers:

For the first year of the program, the maximum number of volunteers shall be 10. Each year the number may vary based upon available funds.

8. Administration:

This program will be administered by the Treasurer/Collector with assistance from the Town Administrator and Principal Assessor.

9. Conditions:

Applicants selected for the program will be required to complete the applicable employment paperwork with the Treasurer/Collector's office before work can begin. The value of the service is not taxable for state purposes but is considered income for federal tax purposes. The applicant will receive a W2 for the amount of the abatement.

Family members may work for a veteran provided the family member is willing to sign a statement that they are aware they will be completing the applicable employment paperwork and the family member will receive a W2 for the amount of the abatement.

APPROVED BY BOARD OF SELECTMEN ON 6/11/2013

Section 43 of Section 7 of Chapter 4 of the MGL

Forty-third, "Veteran" shall mean (1) any person, (a) whose last discharge or release from his wartime service as defined herein, was under honorable conditions and who (b) served in the army, navy, marine corps, coast guard, or air force of the United States, or on full time national guard duty under Titles 10 or 32 of the United States Code or under sections 38, 40 and 41 of chapter 33 for not less than 90 days active service, at least 1 day of which was for wartime service; provided, however, than any person who so served in wartime and was awarded a service-connected disability or a Purple Heart, or who died in such service under conditions other than dishonorable, shall be deemed to be a veteran notwithstanding his failure to complete 90 days of active service; (2) a member of the American Merchant Marine who served in armed conflict between December 7, 1941 and December 31, 1946, and who has received honorable discharges from the United States Coast Guard, Army, or Navy; (3) any person (a) whose last discharge from active service was under honorable conditions, and who (b) served in the army, navy, marine corps, coast guard, or air force of the United States for not less than 180 days active service; provided, however, that any person who so served and was awarded a service-connected disability or who died in such service under conditions other than dishonorable, shall be deemed to be a veteran notwithstanding his failure to complete 180 days of active service.

"Wartime service" shall mean service performed by a "Spanish War veteran", a "World War I veteran", a "World War II veteran", a "Korean veteran", a "Vietnam veteran", a "Lebanese peace keeping force veteran", a "Grenada rescue mission veteran", a "Panamanian intervention force veteran", a "Persian Gulf veteran", or a member of the "WAAC" as defined in this clause during any of the periods of time described herein or for which such medals described below are awarded.

"Spanish War veteran" shall mean any veteran who performed such wartime service between February fifteenth, eighteen hundred and ninety-eight and July fourth, nineteen hundred and two.

"World War I veteran" shall mean any veteran who (a) performed such wartime service between April sixth, nineteen hundred and seventeen and November eleventh, nineteen hundred and eighteen, or (b) has been awarded the World War I Victory Medal, or (c) performed such service between March twenty-fifth, nineteen hundred and seventeen and August fifth, nineteen hundred and seventeen, as a Massachusetts National Guardsman.

"World War II veteran" shall mean any veteran who performed such wartime service between September 16, 1940 and July 25, 1947, and was awarded a World War II Victory Medal, except that for the purposes of chapter 31 it shall mean all active service between the dates of September 16, 1940 and June 25, 1950.

"Korean veteran" shall mean any veteran who performed such wartime service between June twenty-fifth, nineteen hundred and fifty and January thirty-first, nineteen hundred and fifty-five, both dates inclusive, and any person who has received the Korea Defense Service Medal as established in the Bob Stump National Defense Authorization Act for fiscal year 2003.

"Korean emergency" shall mean the period between June twenty-fifth, nineteen hundred and fifty and January thirty-first, nineteen hundred and fifty-five, both dates inclusive.

"Vietnam veteran" shall mean (1) any person who performed such wartime service during the period commencing August fifth, nineteen hundred and sixty-four and ending on May seventh, nineteen hundred and seventy-five, both dates inclusive, or (2) any person who served at least one hundred and eighty days of active service in the armed forces of the United States during the period between February first, nineteen hundred and fifty-five and August fourth, nineteen hundred and sixty-four; provided, however, that for the purposes of the application of the provisions of chapter thirty-one, it shall also include all active service between the dates May seventh, nineteen hundred and seventy-five and June fourth, nineteen hundred and seventy-six; and provided, further, that any such person who served in said armed forces during said period and was awarded a service-connected disability or a Purple Heart, or who died in said service under conditions other than dishonorable, shall be deemed to be a veteran notwithstanding his failure to complete one hundred and eighty days of active service.

"Lebanese peace keeping force veteran" shall mean any person who performed such wartime service and received a campaign medal for such service during the period commencing August twenty-fifth, nineteen hundred and eighty-two and ending when the President of the United States shall have withdrawn armed forces from the country of Lebanon.

"Grenada rescue mission veteran" shall mean any person who performed such wartime service and received a campaign medal for such service during the period commencing October twenty-fifth, nineteen hundred and eighty-three to December fifteenth, nineteen hundred and eighty-three, inclusive.

"Panamanian intervention force veteran" shall mean any person who performed such wartime service and received a campaign medal for such service during the period commencing December twentieth, nineteen hundred and eighty-nine and ending January thirty-first, nineteen hundred and ninety.

"Persian Gulf veteran" shall mean any person who performed such wartime service during the period commencing August second, nineteen hundred and ninety and ending on a date to be determined by presidential proclamation or executive order and concurrent resolution of the Congress of the United States.

"WAAC" shall mean any woman who was discharged and so served in any corps or unit of the United States established for the purpose of enabling women to

serve with, or as auxiliary to, the armed forces of the United States and such woman shall be deemed to be a veteran.

None of the following shall be deemed to be a "veteran":

(a) Any person who at the time of entering into the armed forces of the United States had declared his intention to become a subject or citizen of the United States and withdrew his intention under the provisions of the act of Congress approved July ninth, nineteen hundred and eighteen.

(b) Any person who was discharged from the said armed forces on his own application or solicitation by reason of his being an enemy alien.

(c) Any person who has been proved guilty of willful desertion.

(d) Any person whose only service in the armed forces of the United States consists of his service as a member of the coast guard auxiliary or as a temporary member of the coast guard reserve, or both.

(e) Any person whose last discharge or release from the armed forces is dishonorable.

"Armed forces" shall include army, navy, marine corps, air force and coast guard.

"Active service in the armed forces", as used in this clause shall not include active duty for training in the army national guard or air national guard or active duty for training as a reservist in the armed forces of the United States.

Poverty Guidelines

Number in Household	Income Guideline
1	Below \$11,170
2	Below \$15,130
3	Below \$19,090
4	Below \$23,050
5	Below \$27,010

Income Guidelines for Fuel Assistance

Number in Household	Income Guideline
1	Below \$31,271
2	Below \$40,893
3	Below \$50,515
4	Below \$60,137
5	Below \$69,759

Individuals who qualified under the poverty guidelines will be considered first for available placement in the program.