



SENIOR TAX WORK-OFF PROGRAM

GUIDELINES

1. Definition of Senior:

A resident who is 65 years old or older as of July 1.

2. Application Process:

Applications will be available by July 1 at Human Resources, the Senior Center and the Assessor's Office (and their websites). The deadline for submission to the Human Resources department is September 1.

3. Eligibility:

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

- a. A resident who is 65 years old or older as of July 1.
- b. Listed as the property owner of record as of January 1 in the Town of Holliston.
- c. A Holliston resident for at least 5 years by the day the application is filed.
- d. Seniors may be required to provide a copy of their most current income tax return. This information will allow us to assist seniors experiencing financial difficulties first.

4. Work Positions:

Each year, before June 1, the Human Resources department 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 first to seniors who meet the income guidelines to qualify at the poverty level, followed by those who meet the guidelines to qualify for fuel assistance.

Family members or an approved representative may work for a senior provided the family member or approved representative is willing to sign a statement that they are aware they will be completing the applicable employment paperwork, will receive a W-2 for the amount of the abatement, and will have work-off wages credited against the senior's property tax bill.

If a veteran is also a senior and qualifies under both programs and the Veterans Tax Work-off Program is full, the veteran will be given priority in the senior tax work off program for their income bracket.

6. Maximum annual exemption/abatement:

For the fiscal year beginning July 1, 2023, the maximum annual abatement shall be \$2,000. (This equals a maximum of 100 hours of work at \$15 per hour minimum wage.)

7. Exemption/abatement processing: Exemptions will be processed annually. All hours worked on or before December 31st in one calendar year will be applied to the following February and/or May tax bills.

8. Maximum number of volunteers:

Each year, the number may vary based upon available funds.

9. Administration:

This program will be administered by the Senior Center Director, with assistance from the Human Resources Department, the Principal Assessor and Treasurer/Collector.

10. Conditions:

Applicants selected for the program will be required to complete the applicable employment paperwork with the Human Resources department 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 W-2 for the amount of the abatement. Abatements will be credited against a participant's property tax bill. The resident will also have to pass a CORI (Criminal Offender Record Information) background check. If the resident works for the schools, the resident will have to pass the school's required background checks.

Approved by Select Board, January 17, 2024.

John Cronin, Select Board Chair

Christine Hein
Tina Hein, Select Board, Vice Chair

Ben Sparrell, Select Board, Clerk