



Town of Charlton

Senior Citizen Tax Work-off Policy

The Tax Work-off Program offers Charlton seniors the opportunity to participate in a property tax relief program. Eligible residents may receive a maximum \$1,500.00 property tax credit per year in return for volunteer service to the Town. Each year, the program will run from January 1st to November 30th. The Town of Charlton has adopted the provisions of Massachusetts General Law Chapter 59 Section 5K. The policy for the implementation of the Charlton Senior Citizen Tax Work-off Program is issued by the Board of Selectmen as follows:

1. Any full-time, year-round resident homeowner and taxpayer who is at least sixty (60) years old in the Town of Charlton may receive, on a home that he/she owns and occupies, a Senior Citizen Property Tax Work-off Credit.
2. Credit for property taxes will be paid at a rate equal to Massachusetts minimum wage, not to exceed one thousand five hundred dollars (\$1,500.00) in any fiscal year.
3. 1.45% for Medicare and 7.5% for deferred compensation will be deducted from the \$1,500.00 abatement for hours worked.
4. The program shall be coordinated through the Council on Aging Director and the Outreach Coordinator who shall oversee the program. The program will be administered through the coordinated efforts of the Council on Aging, the Treasurer/Collector, Assessor, Finance Director, and Human Resources.
5. The program shall include the following information, which the Council on Aging Director and the Outreach Coordinator shall oversee:
 - a. The documentation of year-round residency, and income of the participants.
 - b. Selection of participants.
 - c. Department Site Requests
 - d. The determination of the skills and assignment preferences of the applicant, and assignment of the applicant to a Town department.
6. Applicants must submit to:
 - a. [CORI Check [Criminal Offender Record Information]
 - b. All Applicable Town of Charlton policies
7. Applicants must complete the following forms:
 - a. Senior Tax Work-off Program Application
 - b. Confidentiality Agreement
 - c. W-4 Federal Tax Form
 - d. Form I-9 Employment Eligibility Verification
 - e. Massachusetts Deferred Compensation SMART Plan Enrollment
 - f. Form SSA-1945



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8. A volunteer may work in place of an applicant if approved by the Administrator(s) of the program and will be subject to a CORI check and all applicable Town of Charlton policies.
9. Applicants who exceed income restrictions will not be eligible for this program. HUD (Department of Housing and Urban Development) low-income guidelines per current year (for Worcester County) will be used to determine eligibility for single, couple, and any additional household members.
10. Town of Charlton employees who conduct administration and/or applicant decision-making for the Senior Tax Work-off will not be eligible for this program in accordance with regulation 930 CMR (6.17).*

***930 CMR: STATE ETHICS COMMISSION**

6.17: Exemption Related to Senior Tax Abatement Programs

(1) Purpose. The purpose of 930 CMR 6.17 is to allow participants in senior tax abatement programs to hold additional municipal positions and to have financial interests in municipal contracts, and *vice versa*.

(2) Exemption. A participant in a senior tax abatement program may hold additional municipal positions and have financial interests in municipal contracts without violating M.G.L. c. 268A, § 20, provided that the employee does not participate in or have official responsibility for the administration of such program or decision-making with respect to the award of benefits or relief under such program