

Town of Wilbraham
240 Springfield Street
Wilbraham, Massachusetts 01095



Senior Tax Work-Off Abatement Program

(M.G.L. Chapter 59, Section 5K)

Accepted:

Annual Town Meeting
May 13, 2003

Local Regulations:

Board of Selectmen's Meeting December 8, 2003

Implemented:

January 1, 2004

Updated: December 2005

Updated: December 2006

Updated: December 2007

Updated: February 2009

Updated: December 2009

Town of Wilbraham

Senior Citizen Tax Work-off Abatement Program

Section 5K of Chapter 59 of the Massachusetts General Laws

Eligibility and Program Guidelines:

1. Age

Taxpayers must be over 60 to earn a property tax abatement under this program.

2. Property Ownership

Taxpayers must be an assessed owner of the property as of January 1 of the applicable assessment year or, if the property is subject to a trust, the senior must have legal title, (i.e. be one of the trustees) to the property on which the tax to be abated is assessed. Where there is a question, the Board of Assessors will make a final determination.

The taxpayer must have owned and occupied a home in Wilbraham for at least five (5) years.

3. Maximum Abatement and Hourly Rate

The maximum abatement taxpayers may earn is \$750.00 per fiscal year. In addition, they cannot receive credit for their services at an hourly rate higher than the state's minimum wage (currently \$8.00 per hour) or lower than the federal minimum wage (currently \$7.25 per hour).

The Town of Wilbraham follows its regular employment practice and offers reimbursement at the Massachusetts minimum wage rate.

Only one qualifying owner of the parcel may earn an abatement under this program per fiscal year. If a selected owner cannot fulfill the commitment for all hours, another owner of the same property may complete the program if he/she meets eligibility criteria and meets the requirement of the position.

4. Qualification

The number of taxpayers who can earn a maximum abatement of \$750.00 depends on the available balance in the overlay account and must be approved by the Board of Assessors for each fiscal year. At \$8.00 per hour, taxpayers must work a total of 93.75 hours to receive an abatement in the maximum amount. If a volunteer leaves the program before the full number of hours is worked, and no other owner of the parcel can complete the hours, another taxpayer owning another parcel may work the remaining number of hours not worked by the previous volunteer and receive an abatement for his/her hours worked.

Taxpayers must complete an application form and participate in a selection process. Seniors must be qualified to perform the essential functions of the position under this program with or without reasonable accommodations as outlined in the job description for the position for which he/she is applying.

Seniors may be asked to interview for a position and the person who best meets the needs of a position will be selected. All applications will be submitted to the Human Resources department in the Selectmen's Office, where the application will be screened for eligibility. The applications will then be forwarded to the department director who will make a recommendation for selection to the Board of Selectmen. The Board of Selectmen assigns the program participants to the positions.

Program Selection is valid for one year. Applicants must re-apply annually if they wish to continue participation.

5. **Selection**

Selected individuals will receive written confirmation from the Town Administrator stating their job duties, location of job and name of supervisor, scheduled hours, and hourly rate of credit earned. They will receive necessary tax forms to be completed and a general orientation regarding their participation in the program.

Hours worked are documented on a monthly attendance sheet and initialed by the volunteer and his/her supervisor.

6. **Certification**

At the time the senior has worked up to 93.75 hours or voluntarily ends participation in the program the department director will complete a certificate of completion with the number of hours worked, and the amount of the abatement earned by the senior and will forward it to the Town Treasurer. The Treasurer will calculate FICA taxes and forward the actual abatement amount to the Board of Assessors.

Certification must be submitted before the actual tax for the fiscal year is committed. As a result, credit earned for hours worked between January 1 and November 30 of any given year will be credited for the next fiscal year. (i.e. hours worked and credit earned between January 1, 2010 and November 30, 2010 will be certified for FY 2011 beginning on July 1, 2010).

7. **Tax Withholdings**

The abatement earned is subject to federal social security and Medicare withholdings and the senior is responsible for filing the income earned. The abatement is not subject to state income tax withholdings. The town will pay the employer share of the federal withholdings in the same manner as it does for all other employees. The employee's share of these deductions will be deducted from the abatement amount.

This means that the actual amount abated from the tax bill will be the amount earned less federal tax withholding.

Questions regarding the program may be directed to Herta Dane, Human Resources Coordinator, Town of Wilbraham, 240 Springfield Street, Wilbraham, MA 01095 (413-596-2800 extension 100), or hdane@wilbraham-ma.gov.

2010 POSITIONS OFFERED UNDER THE SENIOR TAX WORK OF PROGRAM

Cemetery Commission

Fence Painter (up to 2 positions):

Person(s) will be responsible for painting chain link and other fences on town cemetery properties. Must be able to use a brush and roller and paint fences for several hours at a time and possibly in hot and weather conditions. Must be available to work weather permitting, during summer months, must be dependable.

Selectmen's Office and Town Hall

File Clerk-Typist (up to 2 positions):

Creates file folders, types labels, re-files existing documents, files new documents, organizes file folders, drawers and file cabinets; files documents in numerical or alphabetical order; types documents into computer; completes forms on typewriter; may use copier, fax machine, telephone, computer (keyboard and mouse); must be able to physically move documents and folders and open and close file drawers; may be asked to answer phone and refer callers, serve as intake for complaints; requires good typing skills, excellent organizational skills, ability to keep protected information confidential, and pay attention to detail;

Public Access Television Studio

Office Assistant/Receptionist (up to 2 positions):

Provides administrative support, answer phones; takes and delivers messages, performs simple filing, shelve tapes in the tape library, coordinate schedules for volunteers and equipment, computer data entry; typing; written and oral communication skills essential, good customer service, be able to research, analyze and organize data.

Camera/Production Assistant (up to 2 positions):

Responsible for learning how to use the video equipment (WPA will train you). Equipment operated includes mini DV Camera, Tripod, and Microphone. Responsible for contacting event coordinators and taking accurate messages and delivering them to the appropriate people in a timely fashion. Assist with production of videotaped events in Wilbraham. Responsible for shelving/filing tapes in the tape library. May be asked to do simple paperwork related to the programs you cover; carry and set up equipment weighing up to 10 lbs; must be able to communicate clearly over the telephone;

Collector/Treasurer's Office

Collection Clerk (up to 2 positions):

Assists with solid waste, excise tax and other fee collection activities; performs simple clerical work and counter assistance; performs data entry; filing in numerical and alphabetical order; may use and operate copier, fax machine, telephone, computer (keyboard and mouse); must be able to physically move documents and folders and open and close file drawers; may be asked to answer phone and refer callers, serve as intake for complaints; requires good typing/keyboard skills, excellent organizational skills, must be good with numbers and pay attention to detail; mostly needed February-March and July-August.

Senior Center

Van Driver (1 position):

Drive fourteen-passenger senior van (including 2 wheelchair placements) to bring people to senior center for meals and activities. Training for securing and use of wheelchairs available. One day a week for 3-4 hours. Must have valid Massachusetts's driver's license, good driving record. Applicant must pass Criminal Offender Records Inquiry (CORI).

Office Assistant/Receptionist (up to 2 positions):

Answer telephone, take messages, sign seniors up for activities and programs, sell town trash bags, PVTa van tickets, general office work such as copying, bulk mailings, 1-2 afternoons per week. Position requires excellent people skills, and must be able to make change correctly.

Assessor's Office

Assistant Clerk (1 position):

Provides clerical support, answer phones; takes and delivers messages, performs simple filing, computer data entry; requires typing/keyboarding skills, written and oral communication skills and excellent customer service skills;

Library

Page (up to 2 positions):

Sort and shelve library materials such as books, CD's, videotapes, magazines, etc. Return materials to their cataloged place of storage from the return desk; inspect materials, note damage, notify appropriate library staff. Assists library patrons in locating materials, provides direction, answers questions, provides administrative support by answering telephones, simple filing, computer data entry, typing, mail deliveries etc. Lift and carry books and other materials, must be able to reach high, bend over, push cart.

Office Assistant for a Local History Grant Project (1 position):

Data entry into collection management database (using PastPerfect software program) to support the Documentary Heritage Grant Project, "Wilbraham & Hampden: A Virtual History", assisting with organization and scanning of documents, general office duties such as typing letters and maintaining files. Must be attentive to detail, have good organizational skills, work independently, and be able to lift 25 lbs.

DPW-Water Division

Painters/Workers (up to 2 positions):

Surveys condition of water hydrants, scrapes of loose paint, applies fresh paint, color codes hydrant according to flow capabilities. Must be able to drive a vehicle, physically able to perform painting and scraping task; may also work on and paint pump stations, outside control boxes, fencing etc.

PLEASE INDICATE YOUR PREFERENCE WHEN APPLYING FOR ANY OF THESE POSITIONS.

Town of Wilbraham

SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT PROGRAM

Record of Hours Worked

OFFICE/DEPARTMENT: _____

ATTENDANCE FOR THE MONTH OF: _____

NAME OF SENIOR: _____

DATE:	FRIDAY _____	SATURDAY _____	SUNDAY _____	MONDAY _____	TUESDAY _____	WEDNESDAY _____	THURSDAY _____
Hours worked:							
DATE:	FRIDAY _____	SATURDAY _____	SUNDAY _____	MONDAY _____	TUESDAY _____	WEDNESDAY _____	THURSDAY _____
Hours worked:							
DATE:	FRIDAY _____	SATURDAY _____	SUNDAY _____	MONDAY _____	TUESDAY _____	WEDNESDAY _____	THURSDAY _____
Hours worked:							
DATE:	FRIDAY _____	SATURDAY _____	SUNDAY _____	MONDAY _____	TUESDAY _____	WEDNESDAY _____	THURSDAY _____
Hours worked:							
DATE:	FRIDAY _____	SATURDAY _____	SUNDAY _____	MONDAY _____	TUESDAY _____	WEDNESDAY _____	THURSDAY _____
Hours worked:							

I certify that I have worked the hours as recorded above.

Signature

Date

Town of Wilbraham

SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT PROGRAM

Certificate of Completion of Volunteer Services

(M.G.L. Chapter 59, Section 5 K)

TO: Board of Assessors

I hereby certify that _____, the owner of a property at

(Taxpayer's name)

_____ has completed _____ hours of volunteer work

(Property Address)

to be credited toward the Fiscal Year _____ tax assessed on the parcel at the address above at the rate of \$8.00 per hour. The amount earned as of today is \$ _____.

Signature of Supervisor/Department Head Certifying Hours Date

TREASURER/COLLECTOR'S OFFICE USE ONLY

Gross Amount Earned: \$ _____ (\$750.00 MAX.)
FICA \$ _____
Medicare \$ _____
NET ABATEMENT \$ _____ SS# _____

Please abate the amount of \$ _____ from the actual FY _____
Real Estate Tax Bill for the parcel at _____.

Signature, Treasurer/Collector

ASSESSORS OFFICE USE ONLY

Certificate # _____ Tax Bill # _____
Real Estate Taxes \$ _____
CPA Surcharge \$ _____
TOTAL TAX \$ _____