



Town of Wilbraham

**APPLICATION**

**SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT PROGRAM**

JOB APPLYING FOR: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: ( \_\_\_\_\_ ) \_\_\_\_\_

Are you over the age of 60? (as of today) • yes • no

Have you owned and occupied the property as of January 1 of this year? • yes • no

Have you owned and occupied property in Wilbraham for at least 5 years? • yes • no

Do you owe real estate taxes on the above property? • yes • no

Education: (highest level achieved) \_\_\_\_\_

**Employment**

History/Experience/Profession: \_\_\_\_\_

Skills, Abilities, Knowledge: \_\_\_\_\_

Typing/keyboarding: \_\_\_\_\_ WPM

Computer Skills: Microsoft: • Word • Excel • Access

Other Computer Skills: \_\_\_\_\_

Driver's License: • Class D • Other \_\_\_\_\_

I certify that all statements made on or in connection with this application are true, complete and correct to the best of my knowledge and belief, and are made in good faith. I understand that incomplete, false, or inaccurate information may result in the rejection of this application and that false information may result in my dismissal if selected for participation in this program.

I understand that I will receive compensation in the form of a Property Tax Abatement earned at the rate of \$12.00 per hour worked. I understand that I can earn an abatement of no more than \$1,500 per fiscal year for which I need to work a total of 125 hours. I understand that I have to

make tax and social security contributions (FICA) to the federal government and that the actual amount abated from my property taxes will be reduced by the amount of these contributions.

**Applicant Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**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

Updated: November 2010

Updated: November 2014  
Updated: November 2015  
Updated: November 2018  
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 up to a **\$1,500 per fiscal year**. They cannot receive credit for their services at an hourly rate higher than the state's minimum wage (\$12.00 per hour effective 1/1/2019) or lower than the federal minimum wage (currently \$7.25 per hour). The Board of Selectmen at their meeting on November 19, 2018 set the reimbursement rate at 12.00 per hour of volunteer service.

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 \$1,500 depends on the available balance in the overlay account and must be approved by the Board of Assessors for each fiscal year. If a volunteer leaves the program before the full number of hours are 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 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 Selectmen's Office 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 125 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, 2019 and November 30, 2019 will be certified for FY 2020 beginning on July 1, 2019.)

**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, Office of the Board of Selectmen, Town of Wilbraham, 240 Springfield Street, Wilbraham, MA 01095 (413- 596-2800x100), or [hdane@wilbraham-ma.gov](mailto:hdane@wilbraham-ma.gov).**

**2019 POSITIONS OFFERED UNDER  
THE SENIOR TAX WORK OFF PROGRAM**

**Public Access Television Studio**

Production Producers (up to 5 positions):

Responsible for learning how to use the video equipment (WPA will train you). Equipment operated includes mini DV Camera, Tripod, and Microphone. The senior work is 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 and 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;

### **Senior Center**

#### Van Driver (2 positions):

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 4 positions):

Answer telephone, take messages, sign seniors up for activities and programs, sell town trash bags, PVRTA 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.

### **Library**

#### Page (up to 4 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.

### **Treasurer/Collector's Office**

#### Office Assistant (1 position):

Creates file folders, types labels, re-files existing or new documents, organizes file folders, drawers and file cabinets; provides customer service, data entry and general office tasks which may require utilizing a typewriter, calculator, copier, fax machine, telephone, and computer; excellent organizational skills and detail-orientated. This position may involve the handling of monetary transactions and mathematic calculations i.e. checking payment amounts.

### **Town Hall (Selectmen's Office, Building Department, Town Clerk's Office)**

#### Office Assistants (3 position):

Creates file folders, types labels, re-files existing documents and files new documents of various kinds. Organizes file folders in alphabetical, numerical or chronological order, weeds drawers and file cabinets; 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 messages, inquiries and

complaints; requires good typing and excellent organizational and customer service skills, and pay attention to detail;

**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 \$12.00 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 \$ \_\_\_\_\_