TOWN OF RUTLAND
SENIOR CITIZEN
PROPERTY TAX
WORK-OFF PROGRAM

PROGRAM INFORMATION AND PROCEDURES

The Senior Citizen Property Tax Work-Off Program was established for Rutland residents under the provisions of Massachusetts G.L. Chapter 59 §5K by vote of town meeting on May 15, 2010.

**Eligibility for the Program:** The program is open to all property owners sixty (60) years of age or over, on July 1st of the given year, whose primary residence is at the Rutland property for which tax relief is sought. The program is limited to ten (10) participants each year, including a minimum of five (5) residents who are income eligible, based on the Worcester, MA HUD Metro FMR Area low income threshold. If an income eligible qualified candidate and a non-income eligible candidate apply for the same position, preference will be given to the income eligible candidate. The deadline for all applications is October 1st of the given year. If the income based positions are not filled by October 1st the openings will be filled with non-income based applicants for the current fiscal year. A new application must be submitted each year. Only one tax credit per household may be given. Current employees of the Town who meet eligibility criteria may participate, but will not be allowed to apply the work-off program to their assigned departments. Volunteer service on Town boards, commissions or committees will not be credited under this program.

**Benefits of the Program:** Eligible participants can receive an abatement of up to $750.00 per year on their real estate taxes by working as volunteers for the Town in a variety of capacities. The abatement is calculated at the state minimum wage per hour for each volunteer hour worked under the program. Participants must perform assigned work, in order to qualify for abatement. Tax abatements under this program shall be pro-rated in the event that a participant cannot complete the assigned work due to extenuating circumstances. This abatement program is in addition to any other personal exemption allowed under other statutes, such as elderly or veteran exemptions or property tax deferrals.

**Administration of the Program:** The program is administered by the Town Administrator/Board of Selectmen’s Office, with assistance from the Assessor’s Office, Council on Aging and the Treasurer/Collector’s Office.

**Program Procedures:**
1) Program information is publicized in July of each year. Applications may be obtained in person from the Selectmen’s Office, or an application can be mailed (or e-mailed) by calling the Selectmen’s Office at (508) 886-4100. Applications may be submitted by mail (address is on application form) or in person to the Selectmen’s Office on a rolling basis beginning July 1st through October 1st.

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Amended by Board of Selectmen- January 19, 2016
Amended by the Board of Selectmen – June 20, 2016
Amended by the Board of Selectmen – January 14, 2019
2) When an application is submitted, the Town Administrator/Selectmen’s Office and department head will:
   a) Distribute the application to Town departments that have an appropriate position available.
   b) The department head will set up an interview for the applicant.
   c) The department head will send a letter to the applicant notifying him or her of their acceptance in the program. The letter will include the approximate start and end date of the work, estimated number of hours, and the hourly wage rate.
   d) The department head will confirm with the Town Administrator/Selectmen’s Office that the volunteer has accepted the position.
   e) Applications will be reviewed in the order in which they are received.

3) The Town department head calls the applicant to arrange a schedule for the volunteer work. The department is responsible for any training that is required. The participant is directed to complete payroll paperwork prior to starting the volunteer work. No work shall begin until this is done.

4) The participant must sign in and sign out for all shifts worked, and the Department Head must verify shifts worked for the program abatement.

5) Once the volunteer work is completed, the department, in conjunction with the participant, completes the Volunteer Timesheet form and submits it to the Board of Selectmen’s Office. A copy of this timesheet is given to the volunteer.

6) The Selectmen’s Office (or department heard) fill out a “Certificate of Completion of Volunteer Services” and submits it to the Assessors’ office for processing. The Assessors review the Certificate and if all documentation is complete, grant a real estate tax abatement in an amount not to exceed $750.00.

7) Dates:
   The Program Year runs from **July 1st through June 30th**. The Senior Tax Work-Off Program tax reduction will appear on the Real Estate bill following the conclusion of the program year. “Certificate of Completion of Volunteer Services” must be submitted to the Assessors’ Office by October 1st to qualify for abatement on the upcoming Actual (not Preliminary) real estate tax bill. This bill is the quarterly bill, usually dated on or about January 1st.

8) **IMPORTANT: PARTICIPANTS SHOULD PAY THEIR TAX BILLS BY THEIR DUE DATES.**

9) Applications of eligible participants who are not placed in a volunteer position will be retained and may be reviewed again later in the program year to determine whether a job opportunity has arisen.

10) In the event there are more applications than there are funds available, applications will be pre-screened for placement and those applications will then be subject to a lottery process for final acceptance.
Please note the following:

- All seniors taking part in this program will be considered temporary employees of the Town of Rutland.
- Prior to starting work for the program, persons must fill out the necessary papers relating to employment with the Town.
- All applicable federal taxes will be withheld from income earned. In addition the state mandated pension deduction O.B.R.A. will be deducted from your earnings (you can apply for a refund when job is completed).
- The IRS will treat all money earned through this program as taxable income.
- Please be sure that the income from this employment will not jeopardize any benefit program you are currently participating in (i.e. SSI, Medicaid, Fuel Assistance, etc.).
- The amount of property tax reduction earned by the taxpayer under this program is not considered income or wages for the purposes of state income tax withholding, unemployment compensation or workmen’s compensation.

If more program information is needed, please contact the Selectmen’s Office at 508-886-4100; by email at selectmen@townofrutland.org; or mail your request for information to the Board of Selectmen’s Office, 246 Main Street, Rutland, MA 01543. For questions on the abatement process, please contact the Assessors’ Office at 508-886-4101.

cc: Council on Aging, Treasurer/Collector, Board of Assessors

Board of Selectmen Approved: 12-21-2015

Amended: 1-19-2016, 6-20-2016, 1-14-2019