



TOWN OF DALTON
Tax Work-Off Program for Senior Residents
Chapter 184 §52 of the Acts of 2002 (amending G.L. Ch. 59 §5K)

Senior Tax Work Off Program
Office of the Town Manager
462 Main Street, Dalton MA 01226
413-684-2000

Tax Work-Off Overview

Thank you for your interest in the Town of Dalton Tax Work Off Program. We look forward to utilizing the many talents that our senior citizens possess. In exchange for volunteer hours, participants will earn an abatement to be applied to the third or fourth quarter real estate tax bill for the tax year the volunteer service was performed.

In accordance with MGL Chapter 59 Section §5 K the amount earned cannot exceed the state minimum wage, currently \$12.75 per hour. The Town has adopted the Commonwealth's minimum wage as the wage applicable to the program. Five applicants will be accepted per year not to exceed \$1,000.00 each. The Tax Work-Off payment earned will be applied to the taxes due on the residential property in which you reside. The payment will be applied after all other exemptions are applied up to the amount of tax owed.

To earn the maximum payment, a total of approximately 78.5 verified volunteer hours must be completed within the time frame of January 1 through November 30th of the tax year.

The amount of the property tax reduction earned by the taxpayer under this program is not considered income or wages for purposes of **state** income. However, income is taxable for **OBRA, Federal withholdings and Medicare withholdings.**

List of Potential Assignments (examples only)

Recording Secretaries to take minutes for boards, commissions and committees
Floating Secretary to assist with administrative work in various Town Departments
Organizers
School Crossing Guards
Library Pages

Town of Dalton Senior Tax Work-Off Program

INSTRUCTIONS:

Application:

1. Applications will be available for pick up at the Dalton Council on Aging Office at the Dalton Senior Center 40 Field Street Extension, the Assessor's Office in the Town Hall, or downloaded from the Town website www.dalton-ma.gov .
2. Please return the completed application no later than July 13th (postmarked or delivered):

The Office of the Board of Assessors
ATTN: Senior Tax Work Off Program
462 Main Street
Dalton MA 01226

Eligibility Guidelines:

- ✓ Applicant must be 65 years of age at the time of application.
- ✓ Gross household income not exceeding \$25,000 single, \$33,000 married.
- ✓ Assets not exceeding \$40,000 single or \$55,000 married exclusive of primary residence and one car. (Owner occupied multi-tenant properties will be prorated).
- ✓ The property must have been owner-occupied for one year prior to application.
- ✓ Applicant must possess the skills to perform the tasks for the assignment of which they are applying.

Pre-Employment Guidelines:

- ✓ Accepted applicants must agree to, and pass, a CORI background check.
- ✓ Accepted applicants must agree to take a pre-employment physical to ensure that they can safely perform the essential functions of the position with, or without, reasonable accommodations.
- ✓ Applicant must agree to adhere to any and all employment laws, policies and procedures followed by the Town of Dalton.

Post-Employment Guidelines:

The applicant is responsible for submitting all completed (supervisor or site-manager signed and dated) weekly time sheets to the Council on Aging for data collection and tracking.

Final weekly time sheets must be received at the Council on Aging no later than December 10, or at the end of a volunteer assignment of 78.5 hours whichever comes first. The volunteer and the Town of Dalton will receive a certificate reflecting total hours worked and the dollar amount earned. The volunteer will also receive a W2 reflecting Medicare and Federal Tax contributions with the balance remaining to be applied to the third quarter or fourth quarter tax bill.

Please note: Applying for this program does not guarantee assignment. Final assignments will be distributed by lottery of all qualified applicants.