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Senior Citizen Tax Work Off Abatement Program

Individuals who are 60 years or older and meet the income eligibility guidelines set forth in the ordinance, shall be eligible to participate in a program that enables participating seniors to volunteer their services to the city in exchange for a reduction in their annual real estate tax bills. The program is designed to help senior citizens struggling to maintain their homes while confronting increases in housing related expenses.

Eligibility Guidelines:

1. Individuals, who qualify for this program pursuant to the ordinance, shall be income eligible if their annual income is four times the poverty level as determined by the United States Department of Health and Human Services Poverty Guidelines. Married couples shall be income eligible if their combined annual income is 3 1/3 times the poverty level as determined by the United States Department of Health and Human Services Poverty Guidelines.
 - **UPDATED FEBRUARY 2024**
 - One person household - $\$15,060.00 \times 4 = \$60,240.00$
 - Two-person household - $\$20,440.00 \times 3 \frac{1}{3} = \$68,065.20$
1. Participants in the program shall perform work for the City and shall receive a rate that shall not exceed the commonwealth's minimum wage for said service. **The maximum amount which can be earned by any participant is \$1,500.00 per fiscal year less federal withholdings (required by the IRS and pursuant to guidance from the Massachusetts Department of Revenue (DOR). Based on the current state minimum wage of \$15.00, participants shall work up to 100 hours.**
 - a) **Money earned through the Tax Work Off Abatement Program is reportable income for federal taxes only. Participants will receive a W-2 form for money earned through the program.**
2. Upon completion of work by the participants, the City shall abate his or her property taxes for an amount no greater than \$1,500.00 less required federal withholdings. Hours will be sent to the Assessor's Office by the end of the calendar year. The abatements shall be applied to the 3rd and 4th quarter tax bills.
3. In each year, not more than 60 individuals shall be allowed to participate in the program.
4. In the event of more than 60 individuals are interested in participating in the program, participants shall be selected from a lottery of individuals who meet the eligibility criteria. Lottery will be done in December for the upcoming year.
5. Participants will need to re-apply each year. Applications will be processed in the month of December
 - a) Participants must complete an I-9 form prior to beginning work.

