



The Town of Amherst has accepted the "Senior Tax Work-off Program" as outlined in Massachusetts General Laws; Part I; Title IX; Chapter 59; Section 5K of the acts of 1999. Residents 60 years of age and older are eligible to work off up to \$1500 in property taxes a year at the minimum wage rate provided they meet certain guidelines. Eligible couples, age 60 and over, can each participate and earn up to \$1,500.00 each when **both names** are on the property deed.

## TOWN OF AMHERST PROGRAM GUIDELINES

### Hourly Rate

*Not to exceed the state's minimum wage*

- \$12.00 in 2019; (125 hours maximum)
- \$12.75 in 2020; (117.47 hours maximum)
- \$13.50 in 2021; (111.11 hours maximum)
- \$14.25 in 2022; (105.26 hours maximum)
- \$15.00 in 2023; (100 hours maximum)

### Volunteer period

*Seniors are eligible to volunteer their services under this program between January 1 and November 30.*

### Income Limitations (adjusted gross income)

- Married couples \$54,797.00
- Single \$36,531.00

### Ownership

Taxpayers must be the assessed owner of the property for the duration of the tax assessment for which the tax work off reduction will be applied, or have acquired ownership before the work is performed and at the time the abatement is applied. If the property is subject to a trust, the senior must have legal title, i.e., be one of the trustees, on the applicable January 1 assessment date, or at the time the work is performed.

### Other Limitations

Taxpayer must be 60 years of age or older and reside at the location that the tax reduction will be applied for the duration of the tax assessment period. In the case of multiple owners each may request the reduction as long as they reside at the specified location.

- Employable skills-

Applicants must possess employable skills or have the ability to be trained for functions for positions available in order to be placed for employment within departments.

## ACCOUNTING FOR ABATEMENTS

Volunteers may work January 1 through November 30 for the following year's tax bill deduction. Reductions must be applied to the actual tax bill for the fiscal year shown on the tax bill as an abatement or credit against the amount due. All reductions will be charged against the Assessor's overlay account. [

## TREATMENT OF REDUCTION

The amount of the property tax reduction the taxpayer receives under this statute is not considered income or wages for purposes of state income tax withholding, unemployment compensation or workmen's

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The Town of Amherst is an equal opportunity employer M/F/D/V and does not discriminate based on race, gender, national origin, age, disability, marital or veteran status, sexual preference or any other legally protected status.



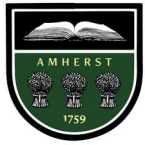
compensation. However, you may have to declare the amount (\$1,500.00) as an earning on your federal income tax for the year that you were credited the amount. See attachment for additional details.

#### **STATUS OF VOLUNTEERS**

Taxpayers performing services in return for property tax reductions are employees for purposes of municipal tort liability. Municipalities will therefore be liable for damages for injuries to third parties and for indemnification of the volunteers to the same extent as they are in the case of injuries caused by regular municipal employees.

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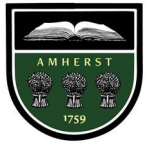


How to apply for a volunteer opportunity:

1. Fill out both part 1 (Tax Work Off Application) and part 2 (Confidential Financial Data) forms and submit to:

Mary Beth Ogulewicz  
Senior Center  
70 Boltwood Walk  
Amherst, MA 01002

2. Application forms are available at the Senior Center, or by download from the Town website <https://www.amherstma.gov/586/Tax-Work-Off-Plan>.
3. There are 35 Senior Tax Work-Off slots available per program year.
4. All applications received before June 30 will be reviewed for eligibility. Applications received after July 1 will be reviewed for eligibility dependent on remaining volunteer opportunities. Incomplete applications will not be considered and will be returned to applicant for completion.
5. Returning qualifying applicants will be placed first. They will have the option of remaining in the position they held in the prior year or switching to another available position. All other applicants will be placed in positions that meet their skills and the Town's availability.
6. Applicant will be notified of acceptance and any available volunteer opportunities will be shared with the applicant. It is the applicant's responsibility to secure a position from the list of positions provided.
7. If selected, the applicant works on a mutually agreed upon schedule with their assigned department.
8. Applicant and/or supervisor(s) are required to keep a timesheet of all volunteer hours worked. Timesheets with accrued hours volunteered through November 30 should be signed by the Department head or supervisor and submitted to Payroll no later than the first Friday of December. Payroll will forward information to the Assessor's Office for the tax credit.
9. In the event a qualified applicant cannot work the hours for their Tax Work-Off credit, another volunteer can become their proxy and work the balance of the hours on their behalf. It is the applicant's responsibility to secure a proxy or submit partial hours. Please see Mary Beth Ogulewicz for more details.



**Senior Tax Work Off Program  
APPLICATION (Part 1)**

Date of Application	
Full Name of Applicant	
Address	
Date of Birth	
Home Phone:	Cell Phone:
Email address	

Emergency Contact Name/Relationship	
Home Phone:	Cell Phone:

<b>Please identify your employable skills:</b>

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Office work                 | <input type="checkbox"/> Computer skills | <input type="checkbox"/> Data Entry      |
| <input type="checkbox"/> Customer service experience | <input type="checkbox"/> Phone answering | <input type="checkbox"/> File management |
| <input type="checkbox"/> Xeroxing/collating          | <input type="checkbox"/> Bookkeeping     | <input type="checkbox"/> Yard work       |
| <input type="checkbox"/> Light Maintenance           | <input type="checkbox"/> Shelving books  | <input type="checkbox"/> Other           |

<b>Please identify any accommodations that need to be considered when placing you in a Tax Work-Off position.</b>

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Please list availability:

Day of the Week	AM Hours available	PM Hours available
Sunday		
Monday		
Tuesday		
Wednesday		
Thursday		
Friday		
Saturday		

How many hours can you work per week? \_\_\_\_\_

**CONFIDENTIAL FINANCIAL DATA SHEET (Part 2)**

GROSS INCOME VERIFICATION (this information must be provided)

Retirement Benefits	\$
Other Pensions	\$
Wages, Salaries	\$
Veteran Benefits	\$
Interest and Dividends	\$
Rental Income	\$
Other	\$
TOTAL:	\$

The information above is accurate to the best of my knowledge. I understand that I may be required to submit proof of income in the form of W-2's, income tax forms, etc. I understand that only the hours worked between January 1 and November 30 will be eligible for tax abatement. I understand that I will receive up to \$1,500.00 to be applied against my Town of Amherst residential property tax. As a volunteer for the Town of Amherst, I agree to abide by all the Town's rules and regulations.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Please attach a copy of your most recent property tax bill, your 1040 for the previous year and your resume or a description of your work history.**