



## **SENIOR TAX WORK-OFF PROGRAM**

### **Purpose:**

The purpose of the Senior Tax Work-Off Program is to assist Senior Citizens of the Town of Oxford with the payment of residential property tax bills, while acknowledging and affirming their skills and abilities and the community's continuing need for their services.

This Program allows property owners 60 or older to volunteer services to the Town in exchange for a reduction in property tax of up to \$1,500.00 per fiscal year. This equals 100 volunteer hours at a rate of \$15.00 per hour. The amount of the tax work-off credit cannot exceed the total tax due for the fiscal year after any other exemptions have been allowed. Town Meeting voters approved the Program at the May 2017 Annual Town Meeting.

### **General Program Information:**

- The Senior Tax Work-Off Program ("Program") runs from January 1<sup>st</sup> to November 15<sup>th</sup> of each year.
- Credit for volunteer hours will be applied to the tax bill issued in December that is due on April 1<sup>st</sup>.
- The maximum reduction in property tax is \$1,500.00 per year. The rate of payment is equal to the minimum wage (\$15.00/hour).
- Based upon the \$1,500.00 cap and the current minimum wage, the maximum amount of volunteer time is 100 hours.
- Depending on the position, volunteers may complete their 100 hours in as short of time as one month or may complete the hours over the 10 ½ month program.
- If the maximum 100 volunteer hours are not completed, your property tax bill will be reduced by the number of volunteer hours multiplied by the minimum wage.
- Program participants must re-apply each year to continue in the program; acceptance is not guaranteed.
- Participants are exempt from State taxes, but are not exempt from Federal, Social Security or Medicare taxes. Please consult an income tax professional for more information.

- Participation in this program will not affect any other property tax exemption or abatement to which you are otherwise entitled. However, the amount of the tax work-off credit cannot exceed the total tax due for the fiscal year after any other exemptions have been allowed.
- Participation in the program may affect your State Circuit Breaker Credit.

### **Eligibility**

- Applicant must be at least 60 years of age.
- Applicant must be an Oxford resident.
- Applicant must be the Owner of Record (or spouse of the Owner). If the property is subject to a trust you must have legal title, i.e., be one of the trustees on the applicable January 1<sup>st</sup> assessment date, or at the time the work is performed.
- Applicant must occupy the property for which Oxford taxes are paid.
- Applicant must be willing and able to work in the United States.
- Applicant must agree to, and pass, a CORI check.
- There are no limitations on the income or assets of applicants.

### **Selection:**

- If there are more applicants than positions available in a given year, the selection of candidates will be by lottery.
- Applicant meets eligibility requirements.
- Applicant must have appropriate skills for position.
- Applicant and Department Head both agree the job is an appropriate match.

### **How to Apply:**

- Application period is rolling until all positions are filled.
- Application can be obtained from the Town website at [www.oxfordma.us](http://www.oxfordma.us) or a paper application can be picked up at the Town Manager's Office.