



## SENIOR TAX WORK-OFF PROGRAM FY24 GUIDELINES

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### Purpose:

The purpose of the Senior Tax Work-Off Program is to assist Senior Citizens of the Town of Halifax, MA 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 **\$750 per fiscal year**. This is equal to **50** 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.

### General Program Information:

- The Senior Tax Work-Off Program ("Program") runs from **August 1<sup>st</sup>, 2023 – February 1<sup>st</sup>, 2024** of each year
- Credit for volunteer hours will be applied to the tax bill issued in **April that is due on May 1<sup>st</sup>**
- In accordance with State Law, the maximum reduction in property tax is **\$750** per year. The rate of payment is equal to the minimum wage (**\$15.00/hour** for calendar year **2023**)
- Based upon the **\$750 cap** and the current minimum wage, the maximum amount of volunteer time is **\*50** hours for 2023/2024 ( new hourly rate will be \$15.00 as of 1/1/2023)
- Depending on the position and current hourly rate, volunteers may complete their **50** hours in as short of time as one month or may complete the hours over the 7-month program
- If the maximum **50** 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 a Halifax, MA 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 1st assessment date, or at the time the work is performed
- Applicant must occupy the property for which Halifax 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:**

- Maximum of two positions for 2023/2024
- If there are more applicants than positions available each 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 <https://www.halifax-ma.org/> or a paper application can be picked up from the **CoA Director, Darlene Regan, Halifax Council on Aging, 506 Plymouth Street, Halifax, MA 02338**