

**Town of East Longmeadow**  
60 Center Square  
East Longmeadow, Massachusetts 01028

**Senior Tax Work-Off Abatement Program**

(M.G/L. Chapter 59 Section 5K)

Accepted:

Annual Town Meeting  
May 5, 2003

Revised Guidelines Approved:

Board of Selectmen Meeting  
June 9, 2015

Town Manager  
November 29, 2021

## Town of East Longmeadow

### Senior Tax Work-Off Abatement Program

#### **Section 5K of Chapter 59 of the Massachusetts General Laws**

##### **Eligibility and Program Guidelines:**

1. **Age**

Taxpayers must be age 60 prior to January 1<sup>st</sup> to earn property tax abatement under this program. Proof of age will need to be provided at time of application by completing the Form I-9. The Form I-9 will be reviewed by Payroll.

2. **Property Ownership**

Taxpayers must be the assessed owner of the property as of January 1 of the applicable assessment year or, if the property is subject to a trust, the senior must have legal title, (i.e. be one of the trustees) to the property on which the tax to be abated is assessed. Where there is a question, the Board of Assessor's will make a final determination.

The taxpayer must have owned and occupied a home in East Longmeadow for a minimum of five (5) years prior to January 1st. Taxpayer must provide details (i.e., address, dates) at the time of application which will be confirmed by the Assessor.

3. **Maximum Abatement and Hourly Rate**

The maximum abatement taxpayers may earn will be based on 125 hours per calendar year. Taxpayer cannot receive credit for their services at an hourly rate higher than the state's current minimum wage or lower than the federal minimum wage.

The Town of East Longmeadow follows its regular employment practices and offers reimbursement at the current rate of the Massachusetts Minimum Wage per hour worked. Hours worked must be documented and signed off on by the volunteer and his/her supervisor.

Only one qualifying owner of the parcel may earn an abatement under this program per fiscal year. If a selected owner cannot fulfill the commitment for all hours, another owner of the same property may complete the program if he/she meets eligibility criteria and meets the requirement of the position.

4. **Qualification**

Taxpayers must complete an application form (Attachment A), which will be available at the Council on Aging to participate in a selection process. Taxpayers must be qualified to perform the essential functions of the position under this program with or without reasonable accommodations as outlined in the Job Description for the position for which he/she is applying.

Applications will be available after July 1<sup>st</sup> and completed applications must be received by October 1<sup>st</sup> to be considered for the Senior Tax Work-Off Abatement Program (SWAP) for the upcoming calendar year. No late applications will be accepted. If after all applications have been received and it is determined that there are remaining available positions, the application process will be reopened for fourteen (14) days for only those positions and will be properly advertised to the entire population.

Taxpayers will be subject to a CORI check, which will be conducted and stored by the Council on Aging Department. Taxpayers may be asked to interview for a position and the person who best meets the needs of a position will be selected. All applications will be submitted to the Council on Aging.

Program Selection is valid for one year. Applicants must reapply annually if they wish to participate again.

The number of taxpayers who can earn a maximum abatement of 125 hours depends on the available balance in the overlay account and must be approved by the Board of Assessors for each fiscal year. Taxpayers must work a total of 125 hours to receive an abatement amount in the maximum amount. If a volunteer leaves the program before the full number of hours is worked off and no other owner of the parcel can complete the hours, another taxpayer owning another parcel may work off the remaining number of hours not worked by the previous volunteer and receive an abatement for his/her hours worked.

## 5. Selection

Council on Aging staff will be responsible for administering the Senior Tax Work-Off Abatement Program. It will be their responsibility to oversee all aspects of this program. The members shall be: the Executive Director of the Council on Aging, the Programs and Volunteer Coordinator, and a member at large. Assistance from the Assessors' Department and the Human resources Department will be available as needed. The member at large shall be a town resident who is 60 years old or older as of January 1, whose household will not be participating in SWAP. The member at large shall be appointed annually by the Town Manager.

The process will be as follows:

- A. The COA will collaborate with Department Heads during the month of May to identify available positions for the upcoming calendar year. Positions will be advertised and applications will be available after July 1<sup>st</sup> and due back to the COA by September 30<sup>th</sup>.
- B. All applications are received at the Council on Aging (COA). The COA will compile the applications into a spreadsheet with the names, addresses, and any necessary additional information. The COA will submit the names to the Assessors' Department on October 1<sup>st</sup>.
- C. The Director of Assessing will verify that all of the applicants meet the property ownership requirements.
- D. The COA staff will determine within one (1) week of the passing of application deadline to discuss the applications. At that time, the I-9 forms will be provided to the Town Clerk who will verify the age requirements for all applications. Interviews will be arranged as needed for jobs that require special skills.
- E. All applicants who have been verified as meeting the SWAP in steps B-D, will be considered for the posted job positions. If there are more applications than available job positions, a lottery will be used. The committee will review the applications and match applicants with open positions based on their skill sets and preferences. The committee will use their judgment to try to make the best matches possible.
- F. The COA will forward all chosen candidates to the HR Department who will perform the CORI check on all applicants who have been chosen for a position.
- G. The committee will send notification to the department heads and the selected taxpayers by November 1<sup>st</sup>. The notification will include information as to who has been selected for what position under what department and when the orientation will be.
- H. An unpaid orientation will be conducted to enable SWAP participants a chance to complete their necessary payroll paperwork, the Ethics and Conflict of Interest requirement, understand expectations and time card requirements, and meet a departmental representative.

## 6. Certification

Taxpayers will be responsible for completing a timesheet on a monthly basis. The timesheet will contain the dates and hours the individual worked. It will be signed and dated by both the taxpayer and a representative from the department where they worked certifying that they worked the hours. A copy will be given to the taxpayer and the original will be maintained in the department. When the taxpayer has completed all 125 hours or voluntarily ends participation in the program, the entire packet of timesheets will be submitted to the Payroll Department. The Payroll Department will confirm the hours total 125 and will record the hours and the related monetary information in the spreadsheet created in Section 5A above. The spreadsheet will be sent to the Assessor so that the abatements may be processed. The spreadsheet will also be used to create a certificate of completion for the taxpayer that confirms their name, the property, the hours worked and the amount of the abatement. A copy of this certificate will also be provided to the Assessor, the Council on Aging to be included in the file created in Section 5 above, and the Accountant will maintain a copy with the payroll files.

All hours must be completed between January 1<sup>st</sup> and November 30<sup>th</sup>. The abatement is applied to the following year's tax bill (i.e. hours worked and credit earned between January 1, 2016 and November 30, 2016 will be applied to FY 2017 beginning on July 1, 2016).

## 7. Tax Withholdings

The abatement earned is subject to federal social security withholdings (FICA and Medicare) and the taxpayer is responsible for filing the income earned. The abatement is not subject to state income tax withholdings. The Town will pay the employer share of the federal withholdings and issue a W-2 in the same manner as it does for all other employees. The employee's share of these deductions will be deducted from the abatement amount. **This means that the actual amount abated from the tax bill will be the amount earned less federal tax withholding.**

## 8. Sale of Property

If a SWAP participant intends to sell their home at any time during the fiscal year, it is their responsibility to inform their closing attorney to ensure that they are property credited for their abatement as part of their closing. The Town is not responsible for ensuring the seller receives the benefit of the abatement.

Questions regarding the program may be directed to the SWAP Committee at [swap@eastlongmeadowma.gov](mailto:swap@eastlongmeadowma.gov). You may also go to the Council on Aging at 328 North Main Street, East Longmeadow, MA 01028 (413-525-5400 ext. 1401).