



# Town of Wareham

## Senior Citizen Tax Work-off Program Policy

### **What Is The Senior Citizen Tax Work-Off Program?**

The Town of Wareham has adopted the provisions of MA General Law Chapter 59 Section 5K, as amended, which allows for a Senior Citizen Tax Work-off Program. For 2019, the program offers seniors the opportunity to contribute up to 100 hours of service (prorated if hours work is less than 100) to the Town and receive up to a \$1200.00 reduction in real estate taxes. The pay rate is \$12.00/hour, the Massachusetts minimum wage, but participants will not earn paychecks. Instead, they will receive a voucher that can be submitted to the Tax Collector as evidence of the amount earned, which will then be deducted from the property tax bill. (Only good for the year of service.) The program runs annually from January 1<sup>st</sup> through October 31<sup>st</sup>.

Participants in the program may earn credits in addition to any property tax exemptions they may be eligible for under other statutes, such as personal property exemptions under MA General Law Ch. 59, Section 5 or residential exemptions under MA General Law Ch. 59 Section 5C. Residents may also defer the balance of their taxes under MA General Law Ch. 59 Section 5 (41A) if they are eligible to do so.

Under the law (CH 59 5K) the reduction in property taxes is exempt for State income tax purposes; **it is** considered income for Federal income tax purposes. The Town of Wareham will issue a 1099 to all residents that participate in this program. Each individual property owner should discuss with a financial advisor or an accountant to determine how this may affect any retirement benefit they currently receive. The Town has available information from Social Security that may help.

### **What Are The Eligibility Requirements?**

Participants in the Town of Wareham must be 60 years of age or older as of July 1, 2019. They also must be year-round Wareham tax-paying primary residents that have demonstrated financial hardship or need in order to have first priority in the program. ***Annual income must be within maximum guidelines of: Individuals \$37,750 and Married couples \$43,150.*** Applicants that have some special skill of particular use to the Town will receive second priority.

## **What Are The Days And Hours?**

The participant's schedule and the needs of the department will be coordinated by the department head. The actual number of hours will depend on the tasks at hand, but participants may not work more than 100 hours in the tax year. Work performed after October 31, 2019 will be credited to the following year's actual tax bill.

## **How Do I Apply?**

Applications are available at the Selectmen's Office, the Council on Aging, or on the Town website ([www.wareham.ma.us](http://www.wareham.ma.us)). The Council on Aging staff will log in all applications and verify information provided. If accepted, you must also complete an employment contract with the Town. Please note that only the Board of Assessors can approve the actual tax deduction and will do so upon certification that the work was actually performed.

The policy for the implementation of the Wareham Senior Citizen Tax Work-off Program is issued by the Board of Selectmen as follows:

1. Any full-time, year-round resident homeowner and taxpayer who is at least sixty (60) years old in the Town of Wareham may receive, on a home that he/she owns and occupies, a Senior Citizen Property Tax Work-off Credit, not to exceed One Thousand Two Hundred Dollars (\$1200.00) in any fiscal year.
2. The program shall be coordinated through the Council on Aging, which shall oversee the program. The program will be administered through the coordinated efforts of the Council on Aging, the Board of Assessors, the Tax Collector, and the Town Administrator.
3. The program shall include the following information, which the Council on Aging shall oversee:
  - a. Proof of real estate ownership and year-round residency
  - b. Signing of an Affidavit by the applicant attesting to his/her qualifications for the program.
  - c. Signing of the participation agreement under which the applicant agrees to adhere to the policies of the program.
  - d. All applicants will be reviewed to determine their skills and assignment preferences. Applicants will be asked to list their three (3) choices for assignment with #1 being their first choice and #3 their last.

- e. Proof of income. Must show copy of front page of Form 1040. Annual income limits are: \$37,750 for Individuals and \$43,150 for Married Couples.
4. Applicants must submit to a CORI Check
5. Applicants must fill out a Liability Waiver to Town
6. Town of Wareham Employees will not be eligible for this program.
7. Depending on the interest or experience of the participants, the work may be clerical, assistance at the Library, municipal maintenance, harbormaster's office or any Town department listed on the application. Preference is not guaranteed.
8. All applicants must complete an on-line Ethics Training Program and submit proof that they have done so prior to starting their assignments.
9. All applicants must sign a Confidentiality Agreement prior to starting their assignments.
10. If the number of applicants exceeds the approved number of slots available, preference will be given to those applicants who demonstrate the greatest financial need.
11. Your maximum income allowable to qualify for the program is: \$37,750 for Individuals and \$43,150 for Married couples.

### **How are applicants chosen?**

When the Council on Aging office considers your application to be complete, assignments are made depending upon your qualifications and assignment preferences.

**APPLICATION**

Application # \_\_\_\_\_

Name: \_\_\_\_\_

Residential  
Address: \_\_\_\_\_

Mailing Address  
If Different: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Complete Social  
Security Number: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Email address: \_\_\_\_\_

**Part A: Eligibility Requirements** *(These documents are required to be shown when you submit your application but they will not be retained by the Town of Wareham.)*

- Proof that you are at least 60 years old. (Copy of Driver's License or Birth Certificate)
- Proof that Wareham is your primary residence. (Copy of most recent Real Estate tax bill)
- A copy of the Vision card showing your property. (Available from Assessors Office)
- Proof of annual income (copy of most recent Federal Income Form 1040)

**Part B: Your Needs Assessment, Skills and Work Experience**

Explain why you are applying. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Please explain the issue of need, include extenuating circumstances: \_\_\_\_\_

\_\_\_\_\_

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Do you have special skills or work experience?    Yes \_\_\_\_            No \_\_\_\_

Please describe your special skill/experience: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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**Part C: Work Environment**

Please check three areas where you would like to work for the Town of Wareham using #1 as your first choice and #3 as your last. While we will try to accommodate your choices please note that we may not be able to honor your request if all the slots are already filled when your number is drawn in the lottery.

Assessors \_\_\_\_            Clerk \_\_\_\_            Board of Health \_\_\_\_            Library \_\_\_\_

Mun. Maint. \_\_\_\_            Harbormaster \_\_\_\_            Planning Dept. \_\_\_\_

Inspectional Services \_\_\_\_            Police \_\_\_\_ (including Sub-Station)

**Do you have any health issues that would prohibit you from working at the beaches?**

Yes \_\_\_\_            No \_\_\_\_

Do you have any disability that would limit your ability to perform the essential and major functions of the work you have requested to perform?

Yes \_\_\_\_            No \_\_\_\_

If I qualify for the Senior Citizen Tax Work-off program, I understand that I will earn a maximum \$1200.00 tax credit (which may be subject to back-up federal withholdings) for working 100 hours at \$12.00/hour and that this tax credit can only be applied toward my Town of Wareham real estate tax bill.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Participation Agreement**

The Town of Wareham, a municipal corporation with offices at 54 Marion Road, Wareham MA, hereinafter “the Town” and \_\_\_\_\_ of \_\_\_\_\_, Wareham MA, hereinafter “the participant” on this \_\_\_ day of \_\_\_\_\_, 2019 agree as follows:

The Participant will provide service to the Town for a maximum of one hundred (100) hours between the date of execution of this Agreement and October 31, 2019.

It is agreed and understood by both parties that the actual work assignments may be made on a week-to-week basis and may vary according to the needs of the department to which the Participant is assigned. No assignments will be made to a department not listed unless arrangements have been made and approved in advance.

The nature of the work assignment shall be dictated by the needs of the Town and the head of the department to which the Participant is assigned.

The Participant is a volunteer in this program and is not entitled to benefits under any classification, compensation, or benefit schedule.

This Agreement will terminate on October 31, 2019, but may be terminated sooner at the discretion of the Wareham Board of Selectmen upon no less than seven (7) days written notice of termination, which shall be given or mailed to the Participant’s residential address listed above.

Volunteer Participant: \_\_\_\_\_

Council on Aging: \_\_\_\_\_

Department Head: \_\_\_\_\_

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## CORI REQUEST FORM

The Wareham Board of Selectmen is certified by the Criminal History Systems Board for access to conviction and pending criminal case data. As an applicant for \_\_\_\_\_, I understand that a criminal record check will be conducted for conviction and pending criminal case information only and that it will not necessarily disqualify me. The information below is correct to the best of my knowledge.

\_\_\_\_\_  
APPLICANT/EMPLOYEE SIGNATURE (Unless otherwise preempted by law)      APPLICANT/EMPLOYEE INFORMATION (PLEASE PRINT)

\_\_\_\_\_  
LAST NAME      FIRST NAME      MIDDLE NAME

\_\_\_\_\_  
MAIDEN NAME OR ALIAS (IF APPLICABLE)      PLACE OF BIRTH

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
DATE OF BIRTH      XXX/\_\_\_\_\_/\_\_\_\_\_  
SOCIAL SECURITY # (Lasts 6 Digits Required)      ID THEFT INDEX PIN (if applicable)

\_\_\_\_\_  
MOTHER'S MAIDEN NAME

CURRENT AND FORMER ADDRESSES:

\_\_\_\_\_  
\_\_\_\_\_

SEX: \_\_\_\_\_ HEIGHT: \_\_\_\_\_ ft. \_\_\_\_\_ in. WEIGHT: \_\_\_\_\_ EYE COLOR: \_\_\_\_\_

STATE DRIVER'S LICENSE NUMBER: \_\_\_\_\_  
(include state of issue)

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\*\*\*THE ABOVE INFORMATION WAS VERIFIED BY REVIEWING THE FOLLOWING FORM OF GOVERNMENT ISSUED PHOTOGRAPHIC IDENTIFICATION: \_\_\_\_\_

REQUESTED BY: \_\_\_\_\_  
SIGNATURE OF CORI AUTHORIZED EMPLOYEE

\* The CHSB Identify Theft Index PIN Number is to be completed by those applications that have been issued an Identity Theft Index PIN Number by the CHSB. Certified agencies are required to provide all applicants the opportunity to include this information to ensure the accuracy of the CORI request process. **All CORI request forms that include this field are required to be submitted to the CHSB via mail or by fax to 617-660-4614.**

CORI POLICY

Where Criminal Offender Record Information (CORI) checks are part of a general background check for employment, volunteer work or licensing purposes, the following practices and procedures will generally be followed.

I. CORI checks will only be conducted as authorized by CHSB. All applicants will be notified that a CORI check will be conducted. If requested, the applicant will be provided with a copy of the CORI policy.

II. An informed review of a criminal record requires adequate training. Accordingly, all personnel authorized to review CORI in the decision-making process will be thoroughly familiar with the educational materials made available by CHSB.

III. Unless otherwise provided by law, a criminal record will not automatically disqualify an applicant. Rather, determinations of suitability based on CORI checks will be made consistent with this policy and any applicable law or regulations.

IV. If a criminal record is received from CHSB, the authorized individual will closely compare the record provided by CHSB with the information on the CORI request form and any other identifying information provided by the applicant, to ensure the record relates to the applicant.

V. If the Board of Selectmen is inclined to make an adverse decision based on the results of the CORI check, the applicant will be notified immediately. The applicant shall be provided with a copy of the criminal record and the organization's CORI policy, advised of the part(s) of the record that make the individual unsuitable for the position or license, and given an opportunity to dispute the accuracy and relevance of the CORI record.

VI. Applicants challenging the accuracy of the CORI record shall be provided a copy of CHSB *Information Concerning the Process in Correcting a Criminal Record*. If the CORI record provided does not exactly match the identification information provided by the applicant, Board of Selectmen will make a determination based on a comparison of the CORI record and documents provided by the applicant. The Board of Selectmen may contact CHSB and request a detailed search consistent with CHSB policy.

VII. If the Board of Selectmen reasonably believes the record belongs to the applicant and is accurate, based on the information as provided in section IV on this policy, then the determination of suitability for the position or license will be made. Unless otherwise provided by law, factors considered in determining suitability may include, but not be limited to the following:

- (a) Relevance of the crime to the position sought;
- (b) The nature of the work to be performed;
- (c) Time since the conviction;
- (d) Age of the candidate at the time of the offense;
- (e) Seriousness and specific circumstances of the offense;
- (f) The number of offenses;
- (g) Whether the applicant has pending charges;
- (h) Any relevant evidence of rehabilitation or lack thereof;
- (i) Any other relevant information, including information submitted by the candidate or requested by the hiring authority

VIII. The Board of Selectmen will notify the applicant of the decision and the basis of the decision in a timely manner.



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(FOR AN INDIVIDUAL ONLY)

**STANDARD HOLD HARMLESS AND INDEMNITY CLAUSE FOR USE IN  
LEASES, USE AGREEMENTS, ETC.**

I, \_\_\_\_\_, through the signing of this document, indemnify, hold harmless and defend the Town of Wareham and its agents and employees from all suits and actions, including attorney's fees and all costs of litigations and judgment of every name and description brought against the Town as a result of loss, damage or injury to person or property by reason of any act by:

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Signature

## Ethics Training

All applicants for the program must complete an on-line Ethics Training Course prior to starting their work assignments. *This is required every two years, so if you participated in last year's program and completed the Training you do not need to do so this year.*

If you have a computer at home with access to the Internet and a printer, you may complete the training at home. If you do not have a computer, Internet access or a printer, you may use one at the Council on Aging office, Library, **or the Police Station.**

Whether doing this from home, the Council on Aging office, Library **or Police Station**, once on the Internet go to the Mass. Gov website ([www.mass.gov](http://www.mass.gov)) and search "Ethics Training." You are looking for Mandatory Training Requirements and you will be brought to a page that lists "Online Training Program." You will be guided through some questions with multiple choice answers. If you make a mistake you will need to try again as you must get all questions correct. Once that has been done you will receive the following:

### STATE ETHICS COMMISSION RECEIPT



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**Conflict of Interest Law Online Training Program**

**was completed by: (YOUR NAME HERE)**

**on**

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**DAY AND DATE**

Thank you for completing the State Ethics Commission's online training program.

You must then print this receipt and bring it to the Council on Aging office to be placed with your application for the Senior Tax Work Off Program. Remember: This must be done before you can start your work assignment if you are a new participant this year.

**CONFIDENTIALITY AGREEMENT**

Whereas, in consideration of being able to participate in the Wareham Senior Tax Program, the below signed participant may have access to information derived from files, conversations or other materials that contains personal, confidential and/or proprietary information that would otherwise be exempt from public disclosure by applicable public records laws;

Now therefore, the below signed participant promises and covenants not to disclose and to hold confidential information, data, and documents to which he/she has access or may encounter in the course of his/her service with the Town of Wareham through the Wareham Senior Tax Program.

Signed under seal this \_\_\_\_ day of \_\_\_\_\_, 2019

\_\_\_\_\_  
(Signature of Participant)

\_\_\_\_\_  
(Printed Name of Participant)

\_\_\_\_\_  
(Address)

COMMONWEALTH OF MASSACHUSETTS  
Plymouth County, ss. \_\_\_\_\_, 2019

On this \_\_\_\_ day of \_\_\_\_\_, 2019, before me (the undersigned notary public), personally appeared \_\_\_\_\_, proved to me through satisfactory evidence of identification, which was \_\_\_\_\_ (personal knowledge, credible witness, or i.d. document) to be the person whose name is signed on the preceding document, and acknowledged to me that he/she signed it voluntarily for its stated purpose.

\_\_\_\_\_  
Notary Public  
My Commission Expires: \_\_\_\_\_

Record of Hours Worked

OFFICE/DEPARTMENT: \_\_\_\_\_

ATTENDANCE BI-MONTHLY: \_\_\_\_\_

NAME OF SENIOR: \_\_\_\_\_

DATE	TIME IN	TIME OUT	TOTAL

I certify that I have worked the hours as recorded above.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Department Head Approval