



Town of Stockbridge

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Stockbridge Senior Property Tax Work Off Abatement Program

Policy Guidelines – 2024

The Senior Property Tax Work Off Program is open to adults 60 years of age and older who own and occupy the property as his/her principal residence and pay real estate taxes to the Town of Stockbridge (must be a Stockbridge Resident for at least 1 year and reside at property at least 8 mos. per year.)

There are no income eligibility requirements for participants.

The tax reduction will be computed at the rate of the Massachusetts minimum wage applicable at the time the work is performed; currently \$15.00 per hour, with a maximum of \$1500.00 per fiscal year per household.

- To receive the maximum \$1,500 tax credit participants **MUST** work 100 hours. Working less than 100 hours results in a pro-rated tax credit based on the number of hours. Hours worked may not be shared with another family member. Each individual should fulfill the total hours of service obligation.
- Money earned through the Tax Work Off Program is reportable income for statutory payroll taxes. Participants will receive a W-2 form for the amount of money earned through the program.

Taxpayer must:

1. Be sixty (60) years of age or older as of January 1, 2024.
2. Own and occupy the property as his/her principal residence and pay real estate taxes to the Town of Stockbridge.
3. Be a Stockbridge Resident for at least 1 year and reside at property at least 8 mos. per year.
4. The program participant's name must appear on the property deed. If your home is held in a trust and you are a trustee and beneficiary, or hold a life estate to your home, you will need to submit a copy of the trust with your application to determine if you are eligible.
5. Only one (1) tax credit per family per calendar year is allowed.
6. All hours of work must be completed by the participant. No other person can work on the senior's behalf to fulfill hours.
7. Possess and identify employable skills.
8. Complete a CORI check.
9. Be interviewed for job placement by the Department Supervisor.

Job Placement for a Tax Credit Position:

- Individuals will be chosen based on the best match between the applicant's qualifications and the skill requirements of each job. There is no guarantee that a placement can be matched with a participant based on worksite needs and skills of the participant.
- Applicants will be interviewed by the department supervisor of the position for which they have been placed. Work may commence for participants after interviews have been completed and participant has been assigned. Worksite schedule will be determined by worksite supervisor and participant.
- There will be a two (2) week probationary period to assess the appropriateness of the placement.

- Primary consideration will be given to first time applicants. Individuals previously chosen for the program may make re-application in subsequent years. No applicant is guaranteed a position. A lottery system may be used if there are more applicants than available positions.
- Time sheets must be signed off by the department supervisor. A final accounting of time worked will be submitted to the Town Administrator's Office or designee. Once verified, the Town Administrator's Office will submit to the Assessor for the abatement based on the number of hours worked. Please note: the total abatement will reflect the total earned less payroll taxes.

Deadline Dates:

- Tax Credit Year – The program runs July 1 through June 30 and tax reductions (abatements) will be made on the next tax bill following completion of employment.
- Each placement will terminate on June 30th of the fiscal year in which an appointment is made. To be considered for participation in future fiscal years, the individual must reapply.

How to begin?

Fill out an application, accompanied by a copy of the applicant's most recent property tax bill and submit it to the Town Administrator's Office by November 1st each year.

Once the application has been approved, it will be evaluated and the department head will contact you directly. Acceptance is subject to the applicant's qualifications and available positions in Town Departments. Placements are based upon the skills and interest of the applicants and the needs of the various departments. Individual preferences are considered where possible. Final decisions are made by Department Heads.

A work schedule will be based on the Town of Stockbridge fiscal year, July 1 through June 30.

More information:

Qualified residents are able to earn up to a maximum of \$1,500 per household in a program year (July 1st to June 30th) at the State's current minimum wage which is \$15.00/hour. Participants will receive abatement for up to 100 hours of service.

The amount of credit will not be paid directly to the participant; it will be shown as a reduction to the property owner's real estate taxes.

Carry over hours will not be permitted and no one will be authorized to work over 100 hours for the Tax Work Off Program.

Money earned through the Tax Work Off Program is reportable income for statutory payroll taxes. Participants will receive a W-2 from the Treasurer's Office for the amount of money earned through the program.

A CORI check of all applicants must be done every year. A CORI is a Criminal Offender Record Information record of all criminal court appearances in Massachusetts. These results are strictly confidential.

All prior year taxes must be current and have no delinquencies.



TOWN OF STOCKBRIDGE

Senior Citizen Property Tax Work-Off Abatement Program

Application for Senior Citizen Property Tax Work-Off Abatement Program

Personal Information:

Name			
Current Address	City	State	Zip
Mailing Address (if different)	City	State	Zip
Email:		Phone: Cell:	

Eligibility:

	Yes	No
• 60 years or older	___	___
• Stockbridge Resident for at least 1 year	___	___
• Reside at property at least 8 mos. per year	___	___
• Can produce current tax bill	___	___

Past Experience and Skills: Please describe past job or volunteer experience that might qualify you for a particular opening.

I certify that answers given herein are true and complete to the best of my knowledge:

Signature

Date