

**TOWN OF PLYMPTON**
5 Palmer Road
Plympton, MA 02367

Telephone: (781)585-2700 Fax: (781)582-1505

**Office of the Council on Aging**

(781) 585-5214

**----------------- SENIOR CITIZEN TAX CREDIT WORK PROGRAM -----------------**

APPLICATION FOR TAX CREDIT OF FISCAL YEAR 20**\_\_\_\_**

**Name of Applicant \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** Plympton, MA 02367

**Mailing Address (if different from street address) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Home Phone \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Mobile Phone \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Date of Birth \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Social Security Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Eligibility Requirements** (circle answers) – All answers must be “Yes” to qualify.
1. Are you 60 years of age? Yes No
2. Are you a homeowner in Plympton? Yes No
3. Does your name appear on the title of the property you listed above? Yes No
4. Do you reside at the property for which the rebate is requested? Yes No

**A CORI background check is required of all participants. Do you agree to it?** Yes No

**Other**

* Seniors who have not yet participated in any tax credit program before will receive preference for this program over participants who have received credits in the past.
* Only one eligible member per household will be allowed to participate per year.

**Placement Preferences:** Circle area of interest.

 Town House (Clerical) Library Council on Aging Other \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Experience:** Describe your skills and experience that will assist in placing you in the best position. Include any limitations that may inhibit you in performing tasks. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

**Availability:** When can you work? Please note your availability on the back of this form.

If I qualify for this program, I understand that earnings will be no more than $1,000. based on the completion of at least \_\_\_\_\* hours of work (based on current Massachusetts Minimum Wage), and will be given only in the form of an abatement on my real estate property tax bill. This earned credit is not subject to state taxes but may be taxable on my federal income tax return.

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\*See attached SCHEDULE OF TAX CREDIT

**Return this form to the Plympton Council on Aging by January 31st**.

**TOWN OF PLYMPTON, SENIOR CITIZEN TAX CREDIT WORK PROGRAM
Keep this page for your information.**

**Purpose:** The Senior Citizen Tax Credit Work Off Program for the Town of Plympton allows residents 60 years of age and older the opportunity to volunteer hours of work to the Town and receive a credit off their real estate property tax bill during the current fiscal year. The purpose of this program is to enhance municipal service and alleviate the tax burden to all residents and taxpayers. Qualified residents will be credited at the rate of the state minimum wage per hour and must commit to work the hours**\*** required to achieve the maximum credit of $1,000 per household during the fiscal year.

**Eligibility Requirements:**1. Year-round Plympton resident for at least five (5) years who is 60 years of age or older.

2. Pays real estate taxes to the Town of Plympton and is named on the residence deed.

3. Must produce a copy of the current real estate tax bill.

4. Commitment to full number of hours (\_\_\_) to be completed from February to December 31, with credit given toward the tax bill issued in February, provided you are still the homeowner of record.

**Job Development:** Qualified seniors will be chosen to work in town departments and the library. The COA in Plympton will work with these departments and applications to develop specific jobs, conduct interviews, and place qualified people. Applicants will be referred to departments based on their skills and the needs of the departments.

**Application Procedure:** Interested seniors will submit a completed application by the deadline of January 31st. Qualified applicants will have an **intake interview** with the COA Board followed by or in conjunction with an interview with the related Department Head. Applicants will be required to have a **CORI** (Criminal Offense Record Investigation) check as is required by the Massachusetts Office of Elder Affairs. Work program begins when applicant is selected and continues until December 31st. Department Heads will sign off on a time sheet to verify hours worked and turn them in to the COA Director when the total is reached. A W-9 Form for withholding taxes must be filled out and filed with the Treasurer before compensation can be given.

**Additional Information / Limitations:**

* This program is limited to four participants annually. Completion of an application is not a guarantee of acceptance into the program.
* This program may be affected by the skill level of the applicant, the availability of work within Town departments and unforeseen conditions such as, but not limited to, acts of nature, pandemics, or other uncontrollable events.
* In any given fiscal year, preference will be given to applicants who have not previously participated in this program and to those who are not receiving a personal exemption through another program. If it is necessary to further limit the applications to choose a participant, the Board of Assessors and the Director of Elder Affairs reserve the right to require proof of financial need through tax returns or other official documentation.
* Applications will be vetted between January 1 - 31. If the four program positions are not filled, additional applications may be considered provided the full number of hours can be completed by December 31 of the current year.
* Credit will be given on the 4th Quarter Actual Real Estate Bill, due February 1st.
* See attached SCHEDULE OF TAX CREDIT

**SCHEDULE OF TAX CREDIT**

**Based on Massachusetts Minimum Wage and Minimum Hours Worked.**

The following is subject to change in Massachusetts law regarding minimum wage.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Min. Wage** | **# of Hours for $1,000 Credit\*** | **# of Hours for $750 Credit\*** | **# of Hours for $600 Credit\*** |
| 1/1/2021 | $13.50 | 77 | 55 | 44 |
| 1/1/2022 | $14.25 | 70 | 53 | 42 |
| 1/1/2023 | $15.00 | 67 | 50 | 40 |

**\*** Applicant has committed to work the number of hours necessary to receive the full $1,000 credit.

In *EXTENUATING CIRCUMSTANCES ONLY*, to be determined by the Board of Assessors and the Director of Elder Affairs, a reduced credit for work performed *may* be allowed. Credits will be allowed only in the increments shown on the above schedule. You must work the minimum number of hours to receive the credit. Any hours above your minimum will be considered as uncredited volunteer hours. In no case will a credit be given for less than $600.