

HOPEDALE SENIOR CITIZENS TAX CREDIT PROGRAM POLICY

ELIGIBILITY

The Senior Citizen Tax Credit Program is open to senior citizens (60 years of age and older) who own property in and pay real estate taxes to the Town of Hopedale. The program participant's name must appear on the house deed. There is no income limitation for program participants. The Council on Aging reserves the right to implement income guidelines at a future date. Participants must complete 94 hours of service in the program year, which runs from **January 1 to November 30** of each calendar year. A \$750 property tax credit minus the required withholdings will be applied to the participant's real estate tax bill in the following fiscal year. Applications are available in November of each year.

PROGRAM WORK REQUIREMENTS

Participants must work the required 94 hours of service. Hours worked may not be shared with another family member. Each individual must fulfill the total hours of service obligation. However, the Town of Hopedale, based on need, may place the participant in more than one (1) job in order to fulfill the total hours.

Participants must complete the required "New Hire" Package

Only one (1) tax credit per family per calendar year is allowed.

Program participants may not work for relatives who are Town employees.

Program participants are required to fulfill the entire 94 hours within the program year (January 1 through November 30). Participants who experience any of the following conditions must notify the Director immediately:

Sale of Home

Participants who sell their home within the period of program participation must immediately notify the Council on Aging Director. The sale of a program participant's home may affect the participant's third quarter tax bill resulting in an overpayment of the tax credit. If an overpayment occurs, the participant will be required to immediately reimburse the town of Hopedale.

Illness/Death

A participant who becomes ill and is unable to complete their hours in the Tax Credit Program must contact or have a family member contact the Council on Aging Director as soon as possible. Under special circumstances partial credit for qualified hours worked may be granted at the discretion of the Council on Aging Director. If an overpayment occurs, the participant will be required to immediately reimburse the town of Hopedale.

In the event of a Tax Credit Participant's death the COA Director, Town Assessor and Town Treasurer will determine the amount of applicable credit or monies owed to the Town. It is noted that in the case of a participant's death full or partial credit or money owed due to an overpayment of credit will go to the property itself and not to the family of the deceased participant.

PLACEMENT PROCESS

Individuals will be chosen based on the best match between the applicant's qualifications and the skill requirements of each job. 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.

Time sheets must be filled out on a weekly basis and submitted to the Council on Aging.

The Director of the Hopedale Council on Aging will initially screen applicants. The Director will then forward qualified applications to the town department heads requesting specific assistance. Town department heads will make the final placement decisions.

RECEIPT OF TAX CREDIT

The tax credit is considered income. Federal taxes, Medicare and OBRA deductions are required to be withheld from the credit. No state taxes are required. Participants are exempt from OBRA if they are 70 1/2 or older, a Worcester County or a Mass Teachers Retiree. *Reporting procedure requires tax credits appear on resident's third and fourth quarter tax bills in the following Fiscal Year. Participants who do not complete the 94 hours by November 30 of the program year will have their hours prorated.*

Questions regarding the impact of the additional \$750.00 in income should be addressed by participants' Tax Preparers or Accountants.

The program participant agrees to abide by the above policy.

Name

Date