

TOWN OF LONGMEADOW
SENIOR & VETERAN
VOLUNTEER ABATEMENT
PROGRAM GUIDELINES & APPLICATION

2023

**Town of Longmeadow
Senior & Veteran Volunteer Services Program
Program Guidelines
Calendar Year 2023**

Under MGL Ch. 59, Sec. 5K and Chapter 59, Sec. 5N, and as accepted by the Town of Longmeadow during its Annual Town Meetings of May 14, 2002, and May 7, 2013, the following is issued as implementing instructions:

1. Eligibility

Any senior or veteran who meets the eligibility requirements may apply for a “Property Tax Work-off Abatement” not to exceed \$1,500.00 in any fiscal year. The work-off requirement is 125 hours of service to the town in specifically created positions in the calendar year. **There will be two tiers of applicants: Those that meet the Massachusetts senior “Circuit Breaker” income thresholds will be given first preference. For “Circuit Breaker eligibility a senior resident income cannot exceed \$62,000 for a single individual who is not the head of a household, \$78,000 for a head of household, and \$93,000 for married couples filing a joint return. The second tier is for those that are within 150% of the same income threshold.** Eligible seniors must be 60 years old at the time of application, as certified by a copy of a birth certificate. For veterans, there is no age limit, but proof of military service is also needed. To be eligible, applicants must own and occupy the home to which the property tax abatement will be applied, must be current on their property tax payments, must agree to have a CORI check, and must submit two references. To be eligible, seniors must have been a homeowner residing in Longmeadow for at least 5 years immediately prior to participating in the program. Only one person from a household may apply.

Starting in 2010, individuals serving on any Town Board, Committee or Commission who are or were compensated **and** individuals who are full or part-time employees of the Town **who work more than 520 hours per year** during the fiscal year for which the tax credit is sought, shall be ineligible to participate in the program.

Implemented in 2011, a proxy may now perform the services on behalf of a senior or veteran who is physically unable to perform them.

2. Program Administration

The Longmeadow Senior Center/Council on Aging shall assist and coordinate between Town Departments and homeowners who want to participate in the Work-off Abatement Program. The Council on Aging Director or his/her designee shall have the sole discretion to review and approve volunteer services to be included in the program and to place and/or assign eligible residents to perform such services. To assist them in making these decisions, the Council on Aging Director or his/her designee may solicit requests for volunteer services from the various Town Departments. The program will provide for a maximum of \$30,000 annually in abatements, which is equivalent to approximately 20 volunteers. Program volunteers will be assigned to perform volunteer opportunities in Town Departments, as determined by the Council on Aging Director. First priority for participation in the program will be given to seniors and veterans who have not participated in the program in prior years. If there are more participants than slots available, a lottery will be conducted to assign volunteer opportunities. Any remaining slots may be filled by those who have previously participated in the program and again, if necessary, by lottery.

3. How to Apply

The Council on Aging has an Application Form that must be completed and filed with the Council on Aging, who will then review and assign volunteers to the available volunteer opportunities. Applications must be received by December 9, 2022 for volunteer opportunities that may begin after January 1 of the following year. 125 hours must be completed by December 1, 2023 in order for the abatement to be processed on the FY’s tax bill. A copy of the

applicant's federal tax return for the most recent calendar year and two references must also accompany the application.

4. Monitoring the Program

A. Number of participants: The Council on Aging Director will be responsible for monitoring the total number of applicants so as not to exceed the Town-approved allocation for abatements of \$30,000 which represents approximately 10 senior and 10 veteran property tax work-off abatement slots, 20 volunteer slots total.

B. Acknowledgement: Every senior and veteran selected to participate in the program must sign an Acknowledgement Form provided by the Town.

C. Certificate of Completion to Board of Assessors. The board, officer, or department supervising the participant's volunteer services must certify to the Board of Assessors the amount of services performed by the participant as of the time the actual tax for the fiscal year is committed. Such certification shall be received no later than December 1 to be credited in the fiscal year. Services performed after that date would be credited toward the next fiscal year's actual tax bill to the extent consistent with program rules established by the Town of Longmeadow.

5. Status of Participants

A. The amount of property tax reduction the participant receives under this statute is not considered income or wages for purposes of state income tax withholding, unemployment compensation, or worker's compensation. The IRS has ruled that under current federal law the abatement amount is included in the taxpayer's gross income for both federal income tax and Federal Insurance Contribution Act (FICA) tax purposes. In addition, if the community pays the taxpayer's share of the FICA taxes, that amount is also income subject to federal income tax. In this program, the Town of Longmeadow will pay the taxpayer's share of FICA and therefore the total federal taxable earnings under the program will be \$1,614.75 per participant (wages \$12.00./hr x 125 hours = \$1,500.00) plus the employer's share of FICA/Medicare \$114.75 (\$1,500 x 7.65%).

B. The participant (taxpayer) performing services in return for a property tax reduction is an employee for purposes of Town liability. The Town of Longmeadow will, therefore, be liable for damages for injuries to third parties and for indemnification of the participant to the same extent as it is in the case of injuries caused by regular Town employees.

6. Funding for Program

The Longmeadow Board of Assessors will use the Overlay Account for the purpose of abating the property taxes of the participants of the "Senior / Veteran Property Tax Work-off Abatement" Program, as authorized by MGL Ch. 59, Sections 5K and 5N.

7. Rate of Reimbursement

The rate of reimbursement for the purposes of the abatement shall be equivalent to \$12.00/per hour for 125 hours of volunteer service.

Adopted by the Board of Selectmen 8/05/02

Use Only) _____

Revised on February 2006 & November 9, 2007

Revised January 2010

Revised October 2013

Date Received (Office

Revised January 2016

Revised November 2019

TOWN OF LONGMEADOW
2023 SENIOR & VETERAN VOLUNTEER SERVICES PROGRAM
APPLICATION

FULL NAME (including middle initial): _____

MAIDEN NAME: _____

ADDRESS: _____

TELEPHONE _____ **DATE OF BIRTH** _____ **AGE:** _____

LAST 4 of SOCIAL SECURITY NUMBER : XXX-XX- _____

1. Do you own & have occupied property in Longmeadow for at least five years and plan to retain Ownership throughout the current fiscal year? Yes / No
2. Are you able to work 125 hours from January 1st thru December 1st? Yes /No
3. Are your property tax bills paid and up to date? Yes / No
4. Have you previously participated in the Longmeadow Senior/Veteran Volunteer Service Program? Yes/No
5. Are you a Veteran? Yes/No
6. Are you currently employed by a Town Department Yes/No

Total annual household income: _____ (Please provide a copy of income tax for previous year)

References:

Name _____ **Address** _____ **Telephone** _____

Name _____ **Address** _____ **Telephone** _____

Describe Volunteer Experience: _____

List any special skills and interests _____

Days Available to Volunteer _____ **Hours Available** _____

I elect to have a proxy work the 125 hours because I am physically unable to complete the hours myself:

I designate: _____

If I qualify for the program and complete 125 hours of service under the volunteer service program, I understand that I will receive a property tax abatement, which will only be applied to my Town of Longmeadow property tax bill. All applicants are required to have a CORI Check. (Criminal Record Check).

Applicant Signature _____ **Date** _____

Department Referral _____ **Date** _____

Please return completed application by December 9, 2022 to:
Longmeadow Adult Center, 211 Maple Road, Longmeadow, MA 01106