

FY 2026

**TOWN OF LEVERETT
SENIOR CITIZEN PROPERTY TAX
WORK-OFF PROGRAM INDEX**

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TOWN OF LEVERETT SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM POLICY

What is the Senior Citizen tax work-off program?

The Leverett Senior Citizen Tax Work-off Program is a program that offers seniors the opportunity to contribute up to **100** hours of service to the Town and receive up to a **\$1,500** reduction in real estate taxes. The pay rate is **\$15.00/hour**, 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).

Under the law (MGL C 59, S 5K) the reduction in property taxes is exempt for state income tax purposes. It is, however, counted as income for federal income tax purposes. The Town of Leverett will issue a W-2 to all residents who participate in this program. Each individual property owner should discuss with a financial advisor or accountant to determine how this may affect their income taxes or any retirement benefit they currently receive.

What are the eligibility requirements?

Participants in the Town of Leverett tax work-off program must be 60 years of age or older. They must be year-round residents paying taxes on their principal residence and have adequate skills that can be utilized by the Town to accomplish an identified job or task. See next page for more details.

What is the nature of the work to be performed?

Depending on the interest or experience of the participants, the work may be clerical assistance, building or land maintenance, or other assistance as identified by Town departments and confirmed by the Administrator. Individual preferences are considered where possible.

TOWN OF LEVERETT SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM OVERVIEW

Goals:

To allow qualified senior citizens to perform community service for the Town of Leverett in order to receive abatement on the property tax for the home in which they reside.

To enhance municipal services by utilizing the skills of senior citizens in various departments throughout the Town.

Eligibility:

- 1.) Must be 60 years of age or older
- 2.) Possess and identify employable skills.
- 3.) Be the owner of record (or the spouse of the owner of record) and a permanent resident at the property for which the abatement is being requested. Only one person per household may participate in the program.
- 4.) Present a copy of the most recent tax bill at the time of application.
- 5.) Must not be currently employed by the Town of Leverett.
- 6.) Must be willing to have a physician sign off that you are able to complete the tasks assigned.

Position availability:

- 1.) Eligible positions will be determined by Department Heads and may be available in any municipal department.
- 2.) Placements will be determined by matching the skills of the applicant with the available requests. There will be a two-week probationary period during which either the applicant or the Department Head may determine that the placement is not appropriate.
- 3.) Participants will be responsible for their own transportation.
- 4.) For fiscal year 2026, work must be completed between **January 1, 2026 and November 15, 2026.**

Conditions of participation:

- 1.) If selected as a program participant, the resident must notify the Program Co-ordinator of any changes in eligibility occur during the work period.
- 2.) Each participant will be required to fill out a W-4 and an I-9 form. A W-4 form is an IRS federal tax withholding form. An I-9 form requires:
 - a.) proof of identity and b.) proof of work eligibility (ie., proof of citizenship or immigration status).
- 3.) Each participant will be required to meet with the Treasurer and get a physician sign off prior to their first day of work.
- 4.) Participants agree to complete their work within the prescribed time frame.
- 5.) Both a Criminal Offender Record Information (CORI) and Sex Offender Registry Information (SORI) check is required for all participants working at the school, the library or any location where seniors or children are present.

Compensation:

- 1.) The hourly credit compensation is \$15.00/hour for a maximum property tax abatement of \$1,500/year.
- 2.) Abatements earned under the program will be credited to the senior's actual tax bill.

Administration:

- 1.) The program will be administered by the Council On Aging Program Co-ordinator.
- 2.) The Co-ordinator will issue a request each year to the Town Department Heads to determine what jobs will be available.
- 3.) The program shall be limited to 4 participants per tax year.
- 4.) The Co-ordinator shall match applicants with job descriptions and then make recommendations, which must be approved by the appropriate Department Head or designee.
- 5.) At the end of each year, the participants and the Department Heads may be surveyed to determine the effectiveness of the program

**TOWN OF LEVERETT
SENIOR CITIZEN PROPERTY TAX
WORK-OFF PROGRAM APPLICATION**

Name: _____ **Telephone:** (____) _____

Email address: _____

Address: _____

Eligibility:	Yes	No
Leverett property owner prior to July 1, 2025	_____	_____
Age 60 years or over	_____	_____
Resides at property for which abatement requested	_____	_____
Copy of current tax bill attached	_____	_____
Past participation in the program?	_____	_____
Valid driver's license/identification	_____	_____

Education: Please include schools that you attended, degrees received, special certifications you have earned (are you a CPA, certified teacher, etc.)

Past Work Experience & Skills: Please describe past work experiences that might assist us with your job placement. Include particular skills you may have.

Interests, Past Volunteer Community Service: Please indicate special interests, hobbies, community service, offices you have held, etc., that you feel might be helpful in determining your work placement.

Please indicate by priority the **departments** in which you are interested, please check all that apply:

____ Town Hall

____ Transfer Station

____ School

____ Library

____ Facilities Maintenance

____ Highway

____ Other (please list): _____

Would you accept a different department if your first choice above is not available? Yes____ No____

Please indicate the **task(s)** of interest to you, please check all that apply:

____ Building maintenance/cleaning (inside)

____ Landscaping Maintenance (outside), such as weeding, planting

____ Running a lawnmower

____ Roadside maintenance

____ Classroom support

____ Administrative duties such as data entry or stuffing envelopes

____ Sorting recycling

____ Other (please list): _____

Would you accept a different assignment if your choices above are not available? Yes____ No____

Agreement:

If I qualify for the Property Tax Work-Off Program, I understand that the maximum amount of money can be applied to my fiscal year 2025 net property tax bill is limited to \$1,500 for 100 hours which must be completed by November 15, 2025. I also agree not to hold the Town liable for any problems incurred while participating in this program.

Signature: _____ Date: _____

**TOWN OF LEVERETT
SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM
APPLICATION PROCESSING**

This application is: Granted ☐ Denied ☐

Matched by:_____ Date:_____

Job assignment and department:_____

Waiting list for:_____

OR

Reason for denial:_____

Other or Pending Job Assignments/Departments:

Department Head Signature:_____

Department:_____

**TOWN OF LEVERETT
SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM
PARTICIPATION AGREEMENT**

The Town of Leverett, a municipality housed at 9 Montague Road, Leverett, MA, hereinafter “the Town” and _____ of _____, Leverett, MA hereinafter “the participant” on this _____ day of _____, agree as follows:

The participant will provide service to the Town for a maximum of one hundred (100) hours @\$15.00 per hour, between January 1, 2026 and November 15, 2026, for a maximum \$1,500 real estate tax abatement.

It is agreed and understood by both parties that the actual work assignment 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.

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.

The Department Head agrees to oversee the participant at all times. Reimbursement for personal vehicle use in any form other than mileage reimbursement for travel while on a work assignment at the approved rate is not allowed.

This Agreement will terminate on November 15, 2026, but may be terminated sooner at the discretion of the Leverett Selectboard 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.

Signed:

Volunteer Participant: _____

Department Head: _____

Administrator: _____

TOWN OF LEVERETT
SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM WORK LOG

NAME: _____

DATE	TIME IN:	TIME OUT:	HOURS	MINS	TOTAL	ACTIVITIES COMPLETED

I oversaw the above work and agree that it was completed on the dates and times above indicated.

Department Head: _____

**TOWN OF LEVERETT
SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM
MASSACHUSETTS INFORMATIONAL GUIDELINES**

Massachusetts General Law, Chapter 59, Section 5K

**Section 5K – Property tax liability reduced in exchange for volunteer services;
persons over age 60**

In any city or town which accepts the provisions of this section, the board of selectmen of a town or in municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons over the age of 60 to volunteer to provide services to such city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of such person over the age of 60 on his bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled and no such person shall receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for services provided pursuant to such reduction nor shall the reduction of the real property tax bill exceed \$1,500 in a given year. It shall be the responsibility of the city or town to maintain a record for each taxpayer including, but not limited to, the number of hours of service and the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual bill. Such cities and towns shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

In no instance shall the amount by which a person's property tax liability is reduced in exchange for the provision of services be considered income, wages, or employment for purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any other applicable provisions of the General Laws, but such person while providing such services shall be considered a public employee for the purposes of chapter 258, but such services shall be deemed employment for the purposes of unemployment insurance as provided in chapter 151A.

A city or town, by vote of its legislative body, subject to its charter, may adjust the exception in this clause by: (1) allowing representative, for persons physically unable, to provide such services to the city or town; or (2) allowing the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than \$1,500.