# Harvard Council on Aging TAX WORKOFF PROGRAM

## **2024** GUIDELINES

The Town of Harvard has accepted the "Senior Tax Work-off Program" as outlined in Massachusetts General Laws; Part I; Title IX; Chapter 59; Section 5K of the acts of 1999. Residents 60 years of age and older are eligible to work off up to \$1500 in property taxes a year at the minimum wage rate provided they meet certain guidelines. Eligible couples, age 60 and over, can each participate and earn up to \$1500.00 each when both names are on the property deed.

#### <u>Eligibility</u>

- Participating taxpayers must be over 60 years old as of the start of the fiscal year (July 1, 2023).
- Only one abatement per fiscal year on any property.
- Participating taxpayers must own their primary home of residence in the Town for a minimum of one year prior to the start of the fiscal year 2024 (July 1, 2023).
- Employees of the town of Harvard are not eligible.

### **Program Limits**

- Applications MUST be in no later than January 30<sup>th</sup>, 2024.
- Maximum abatement per taxpayer is \$1500. Rate of earnings is \$12.00 per hour for total of 125 hours. The abatement is for Fiscal Year 2025.
- Tax work-off hours start on January 1 and must be completed by November 30 of the work-off year.

#### **Operations**

- The program will be managed by the Council on Aging.
- Applicants will fill out initial applications including interests and availability.
- The program coordinator will attempt to match candidate with available positions.
- Applicant is responsible for filling out appropriate timesheets and submitting to COA in timely fashion.
- Income is considered taxable, and applicant is responsible for filling out appropriate forms at Town Hall to ensure processing of rebate, according to Massachusetts General Laws.