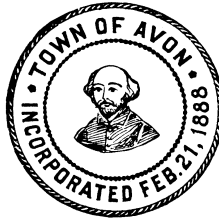


Town of Avon Massachusetts



SENIOR PROPERTY TAX WORK - OFF PROGRAM

Program Description

The goals of this program are to: (1) assist seniors of the town of Avon with a credit of \$1,000 towards their residential property tax bills (2) increase the involvement of seniors in municipal government (3) acknowledge and affirm the skills of Avon senior citizens and the community's continuing needs for their abilities, skill sets, expertise and services.

The abatement will apply to the January - December tax bill following the year of service in the Tax Work-Off Program.

The Program will include no more than ten individuals who participate in the program on an annual basis. Participants will be chosen by lottery if there are more than ten applicants. The participants will not be considered employees of the Town of Avon.

This is an opportunity for Avon seniors to contribute their time and talents in exchange for some relief on their property tax bill.

This program is in accordance with Massachusetts General Law.

Eligibility Requirements:

- Have attained the age of 65 years.
- Own and reside in a home in the town of Avon or be the legal current spouse of such a homeowner residing in the same household.
- Be a current resident during the entire year of the tax abatement.
- Be current with property tax payments.
- Possess the appropriate skills necessary and required for the position.
- Complete and pass a CORI check.
- Not currently an employee of the town of Avon.
- A physical or a doctor's note may be required for some positions.

Selection Process:

- Applicant must meet eligibility requirements.
- Applicant must have appropriate skills for position.
- Applicant and department head must both agree position is an appropriate match.

- Upon agreement, applicant must complete W4 and I-9 with identification back-up.
- Program will be determined on a first come basis.

Benefit Limits:

- Maximum amount of abatement is \$1,000 per homeowner for 100 hours service.
- In no case shall an applicant's tax reductions be in excess of taxes owed in a given year.
- Level of town appropriation will determine the maximum number of participants.

Job Placement:

- Available positions will be determined by department heads.
- Applicants will be interviewed by the department heads before approval is complete.
- There will be a two-week probationary period to assess the appropriateness of placement.
- Positions will be offered on the basis of qualifications, availability, location, and physical limitations.

Term of Program:

- All applications and any necessary forms must be completed and submitted to the COA Director.
- Program runs from January 1st through December 31st with the abatement credit issued on the January 1st bill of the year following the work-off completion.
- A Certificate of Completion must be submitted to the Board of Assessors at the completion of the program.

Termination:

- Three (3) unexcused absences will result in termination from the program.
- All scheduled hours and any changes in those hours must be approved by the Department Head to be considered excused.
- Please keep in mind these positions are an important contribution to the department, please treat them as such.

Insurance:

- A senior enrolled in the Tax Work-Off Program is not considered an employee pursuant to M.G.L. Chapter 59, Section 5k.
- A person over the age of 65 who volunteers their services in exchange for tax relief is not entitled to benefits under Chapter 152.
- Should an individual be injured while participating in the Tax Work-Off Program the individuals' health insurance would be primary and coverage for out-of-pocket expenses (i.e. deductibles) would be covered by the town.

Treatment of Earned Amount:

- The amount of the property tax reduction earned by the taxpayer under this program is NOT considered income or wages for purpose of state income tax withholding, unemployment compensation or workmen's compensation.
- The United States Internal Revenue Services (IRS) has ruled that under current federal law the abatement

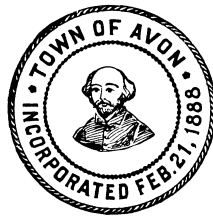
amount is included in the taxpayer's gross income for both federal income tax and Federal Insurance Contribution Act (FICA) tax purposes, however, in addition if the community pays the taxpayer's share of FICA taxes, that amount is also income subject to federal income tax.

I have read and understand all conditions of the Avon Tax Work-Off Program. If I am accepted into this tax credit program I understand that I may work for a maximum credit of \$1,000 per year and that this tax credit can only be applied toward my Town of Avon real estate tax bill.

Signature _____ Date _____

*The Town of Avon reserves the right to discontinue a volunteer's participation in the program if the town deems the volunteer's participation to be non-beneficial to the volunteer, the program, or the town.

Town of Avon Massachusetts



SENIOR PROPERTY TAX WORK - OFF PROGRAM CONFIDENTIAL APPLICATION

Date: _____

Name of Applicant: _____

Street Address: _____

City/State/Zip: _____

Primary Phone: _____ **Birthdate:** _____

Email: _____

The Town of Avon is mandated by state law to do a CORI (Criminal Background Check) on applicants who will be volunteering in the Library, Senior Center, or School Department.

Eligibility Requirements:

This information is needed to assist in placement. All answers are strictly confidential.

Please answer the following by placing a check in the appropriate space:

I am at least 65 years of age: YES _____ NO _____

I am a resident of the Town of Avon: YES _____ NO _____

I own and reside in the dwelling for which credit is requested or I am the spouse of such a homeowner residing in the same household: YES _____ NO _____

EMERGENCY CONTACT INFORMATION:

NAME: _____

ADDRESS: _____

HOME/CELL PHONE: _____ WORK PHONE: _____

RELATIONSHIP TO APPLICANT: _____

PLACEMENT INFORMATION:

What are your past work/volunteer experiences and types of skills?

With limited spaces in the program, please share with us any hobbies and/or interests you might have that might help us in seeking or creating a position:

Job placements may be available in a variety of Town Departments. Using the numbers 1-5, please indicate which department(s) you would like to work in order of your preference from most preferred (#1) to least preferred (#5).

_____ Town Hall Offices (Accounting, Assessors, Board of Health, Town Clerk,
Town Mgr, Treasurer/Collector, and Conservation/Planning/Zoning)

_____ Library

_____ Senior Center

_____ Schools

_____ Veteran's Services

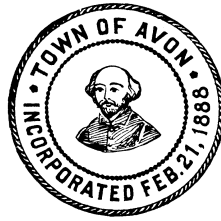
_____ Dept of Public Works (non-union work only)

Do you have any restrictions or needs which may affect any position, i. e., physical restrictions, seasonal schedule, hours (duration and/or number of hours), frequency, etc.

Please explain: _____

Signature _____ Date _____

Town of Avon Massachusetts



SENIOR PROPERTY TAX WORK - OFF PROGRAM Positions Available

Town Hall:

Department of Public Works – Scanning, light computer work

Assessing Department – light office work

Town Clerk's Office – Filing, office duties

Building Planning - Scanning, filing

Council on Aging – Filing, answering phones, light office help

Veteran's Services – Office work, phone duties

Schools Library – Assist librarian with filing, putting away books, phones

Parks and Recreation – Outdoor maintenance