

# **Town of Bolton**

## **Senior Tax Rebate Program (STRP)**

### **GUIDELINES**

#### **Purpose**

This is a local service program to enable residents of Bolton who are senior citizens to reduce property taxes by up to \$1000 per household per year by working for the town of Bolton.

#### **Goals**

- To make use of the experience and skills of senior citizen homeowners while helping to alleviate their financial tax burden.
- To enhance municipal services by using the skills of our senior citizens at little cost to taxpayers.
- To increase senior citizen interest and involvement in the community.
- To affirm the dignity, independence, and self-esteem of Bolton's seniors as well as the community's need for their expertise and services.

#### **Eligibility Requirements**

- Age 60 plus.
- There are no income limits, but homeowners must have owned their home for one year prior to the fiscal year.
- Own and occupy the specific property for which taxes are paid and rebate is requested.

#### **Potential Work**

- Work can be performed for a wide range of town departments and offices and will evolve as needs change.
- Work performed by STRP participants will assist town offices and employees in doing needed tasks.
- STRP participants will not displace regular town employees.
- A list of current available jobs will be posted at the Senior Center and made available to any senior.

#### **Selection Process**

- Applications are to be mailed to the STRP Advisory Board c/o Sheila Chmielowski, COA Director, 663 Main Street, Bolton, MA 01740 or dropped off at the senior center, located at the Bolton Manor, 600 Main Street.
- Applicant must meet eligibility requirements.
- Applicant must have appropriate skills/qualifications.
- Department head makes final choice on applicants.

### **Benefits**

- \$8.00 per hour. You cannot receive credit for your services at an hourly rate higher than the state's minimum wage. If minimum wage changes, hourly rate will change according to the state minimum wage.
- Maximum credit of \$1000 per household per tax year.
- Hours worked and earned credit can be applied only toward the same year's tax bill.
- Work performed cannot be carried forward to the next year. The work year begins January 1 and ends December 31.
- Abatements will appear once a year as a reduction to the fourth quarter tax bill due May 1<sup>st</sup>.
- Abatement is subject to mandatory deductions in order for the town to be IRS-compliant.
- STRP workers are not entitled to town employee benefits.

### **Funding**

- The number of participants is governed by the budget allocated the program each fiscal year by the Board of Selectmen and the Board of Assessors.

### **Reporting of Hours**

- The officer or department head supervising the taxpayer's volunteer service **must** certify the hours of work performed by the taxpayer by signing the timesheet of the participant before the actual tax for the fiscal year is committed.
- Each participant is responsible for keeping a record of required hours worked under the plan and will receive pay abatement accordingly. Participants cannot be paid for any hours that exceed the current 125 hours per year to receive the maximum annual rebate of \$1000.00.
- If you exceed the current 125 hours per year to receive the maximum annual rebate of \$1000.00 and would like to continue to work you may do so on a volunteer basis.
- Timesheets should be filled out by each participant on a weekly/monthly basis, signed by the Department Head, and submitted on a monthly basis. A copy of this timesheet should be placed in the STRP mail slot located on the same floor as the town offices at the Town Hall or mailed to Noel Thel, c/o Town Hall, 663 Main Street, Bolton, MA 01740. Hours worked from January 1<sup>st</sup> to December 31<sup>st</sup>, **must be submitted by the end of the year** to receive the appropriate credit on your 4th quarter tax bill due May 1<sup>st</sup>.

### **Insurance**

- Participants will be covered under town liability coverage.

### **Tax Reporting**

- Rebate is **not** considered taxable income by Massachusetts DOR.
- Rebate **is** currently considered taxable income by the IRS.
- All participants **MUST** complete an I-9 form, a W-4 form and an OBRA application.
- Participants will receive a W-2 statement for each tax year.
- Participants will receive a partial refund of the OBRA deduction.
- A small deduction for Medicare is not refunded.

### **How to Apply**

- Applications can be picked up at the Town Hall or the Bolton Senior Center located at the Bolton Country Manor, 600 Main Street.
- Applications should be submitted to Sheila Chmielowski, COA Director, Town Hall, 663 Main Street, Bolton, MA 01740.

### **Contacts:**

- |                                    |              |                                 |
|------------------------------------|--------------|---------------------------------|
| - Sheila Chmielowski, COA Director | 978-779-3313 | applications                    |
| - Linda Day, Town Secretary        | 978-779-2297 | general questions               |
| - Donna Madden, Tax Collector      | 978-779-3310 | tax questions                   |
| - Noel Thel, Program Data          | 978-779-2904 | STRP records, general questions |

**Revised: February 2014**