

TOWN OF GROTON

Senior Work Credit Program

(MGL Ch 59, Sec 5K)

Adopted in Groton by a vote of Town Meeting on October 16, 2000

The Town of Groton Program operates under the criteria set forth in MGL Chapter 59 Sec 5K. The Board of Selectmen is responsible for establishing criteria specific to Groton.

1. Age – Tax payers must be age 60 or older to participate in the program.
2. Ownership – Taxpayers must own and occupy the property on which the tax to be abated is assessed. Under MGL, more than one qualifying owner may earn an abatement, unless local program rules limit multiple abatements on a parcel. In 2003 the Groton Board of Selectmen adopted the following criteria to limit work credit abatements to one per parcel:
“More than one qualifying owner of a parcel may earn an abatement as long as the total work credit abatement per parcel does not exceed \$500 per year.”
Other ownership rules regarding trusts are detailed in MGL. The work credit abatement does not limit a person’s ability to receive other abatements or exemptions to which they would otherwise be entitled.
3. Maximum Abatement - MGL allows for abatements **up to** \$750. In Groton we have set the abatement amount at \$500.
4. Hourly Rate – MGL dictates that the minimum hourly rate can be no lower than the federal minimum wage rate, and the maximum hourly rate can be no higher than the state minimum wage. In Groton we have set the hourly rate at the maximum or, state minimum wage.
5. Number of Volunteers – Groton budgets \$20,000 in support of this program. That is enough to provide forty, \$500 abatement.
6. Dates - The application period established by the Board is the month of October. Hours are worked from December 1st through November 30th. The abatement is applied to the actual tax bill in the following calendar year.
7. Income Limitation - Applications for the Senior Work Credit Program will include an income statement. Supporting documentation will be required by the Board of Assessors. Qualifying applicants must have income at or below the Lowell Area HUD Low and Moderate Income Worksheet levels for their household. The Assessors will use the HUD Worksheet for the period that includes the previous calendar year ending. (For income reported for the calendar year ended December 31, 2008, the FY2009 HUD worksheet will be used.)
8. Selection Process - If the number of qualified applicants exceeds the number of slots available, preference will be given to those in greatest financial need. In the event that the number of qualified applicants is less than the number of slots available, other non-qualifying applications will be considered based on greatest financial need to fill the slots available.

The applications and supporting documentation are not open to public inspection and will be used only for the purposes described here in. The Assessors Office will view the Federal 1040 form to verify income reported on the application and then will return the 1040 to the tax payer. No Federal 1040 forms will be copied or held in the Assessor’s files.