



## TOWN OF GROTON

### **Senior Work Credit Program**

(MGL Chap. 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, Section 5K. The Board of Selectmen is responsible for establishing criteria specific to Groton.

1. Age – Taxpayers 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 as of July 1<sup>st</sup>.
3. Hourly Rate – In Groton, we have set the hourly rate per MGL at the maximum or, state minimum wage.
4. Dates – The application period established by the Board of Assessors is the month of October. The hours are to be worked from December 1<sup>st</sup> through November 30<sup>th</sup> of the following year. The abatement is applied to the actual tax bill which is the third quarter of the fiscal year.
5. Selection Process – If the number of qualified applicants exceeds the number of slots available, preference will be given to those in greatest financial need.

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