



# TOWN OF KINGSTON BOARD OF SELECTMEN VETERAN'S TAX WORK OFF PROGRAM

Revised: September 2022

The Town of Kingston Veteran's Tax Work-Off Abatement Program allows qualified veterans, who reside in property owned in Kingston, an abatement of up to \$750 for the program which runs November 1st through October 31<sup>st</sup>.

## **BACKGROUND**

On May 14, 2022, Town Meeting voted to adopt the provisions of M.G.L. Chapter 59, Section 5N-Veteran Property Tax Work-Off Program.

To see if the Town will vote to accept the provisions of M.G.L. Chapter 59, § 5N, in order to authorize Kingston to establish a program to allow veterans, to volunteer to provide services in exchange for a reduction in the real property tax obligations of that veteran on the veteran's tax bills, which reduction shall be in addition to any exemption or abatement to which that person is otherwise entitled. In addition, allowing an approved representative for persons physically unable to provide such services to the town, or take an action relative thereto.

## **PROGRAM RULES**

### **Administration:**

- ❖ The program shall be administered through the Veteran's office and the Board of Selectmen's Office, but the actual credits shall be administered by the Board of Assessors.
- ❖ The program year runs November 1<sup>st</sup> through October 31<sup>st</sup>, which is the last day a participant may complete work.
- ❖ The Board of Selectmen's office may determine the number of volunteer positions for each program year, subject to the provisions of these Program Rules.
- ❖ Participants shall be compensated at the Massachusetts minimum hourly wage rate in effect at the time work is performed.
- ❖ *Maximum participant abatement:* \$750.00 per program year:
  - At an hourly wage rate of \$15.00, a participant must work 50 hours to earn the maximum abatement of \$750.00.
  - The tax credit (which is equal to the abatement earned minus required withholdings as detailed in the Payroll and Tax Withholding section below) will be applied to and split equally between the participant's third and fourth quarter tax bills for the fiscal year in which the program ends. For example, if the program ends on October 31, 2022, which date is in FY2023, one half of the credit will be applied to the participant's 3<sup>rd</sup> quarter FY2023 tax bill and the other half will be applied to the participant's 4<sup>th</sup> quarter FY2023 tax bill.

- If maximum hours are not completed, the credit received will be based on the number of actual hours worked.
- Any service performed after the maximum amount cannot be accumulated and will be considered unpaid volunteer service.
- ❖ The credit is not a formal tax abatement and does not require a discretionary vote of the Board of Assessors to be applied.

**Eligibility:**

The Veteran's Agent will certify initial eligibility. The Veteran's Agent, and the Selectmen's office will jointly oversee the process and determine work assignments

❖ ***Qualified Veteran under Massachusetts General Laws Chapter 4, Section 7, Clause 43***

❖ ***Honorable Discharge***

❖ ***Applicants must be a Veteran or Eligible spouse of a Veteran and have ownership of a home in Kington:***

- Must be an assessed owner of record (name appears on the deed) on January 1<sup>st</sup>. For example, for a program beginning in Fiscal Year 2022, the taxpayer must have been the owner as of January 1, 2021. If the property is held in a trust, the participant must be a trustee or hold a beneficial interest in the trust. If there is a question about ownership, the Board of Assessors will make a final determination.
- Must own and occupy the property as his/her principal (primary) residence. The tax credit may be applied to this property only.

❖ ***Property Type:*** Residential only.

❖ ***Income:*** There are no income or asset eligibility requirements for participants. However, in the event that there are more qualified applicants for participation in the program than the Town has budgeted for or has a need for, priority shall be given to applicants in the following order;

- First Priority: applicants who are currently on the Chapter 115 Financial Assistance Program.
- Second Priority: To applicants who have claimed the Circuit Breaker Credit on Massachusetts state income tax form "Schedule CB" in the calendar year before the year in which they apply for participation in the program and who expect to claim the Circuit Breaker Credit in the next calendar year. Schedule CB shall become a part of the application for participation in the program.
- Third Priority: To applicants who could have claimed the Circuit Breaker Credit as described for first priority consideration, but did not. For second priority consideration applicants must complete state income tax form Schedule CB as they would have if they had filed it with their state income tax return. The completed Schedule CB shall a part of the application for participation in the program.
- Fourth Priority: Applicants who have qualified for any exemption pursuant to M.G.L. c. 59, § 5 for the fiscal year preceding their application for participation in the program and who expect to qualify for such an exemption in the next fiscal year. The exemption approved by the Board of Assessors shall become a part of the application for participation in the program.
- In the event that competition for participation in the program is not resolved by applying a higher priority, the Board of Selectmen, or their designee, shall conduct a lottery among the applicants at each level of priority previously listed. Applicants at any level of priority shall be considered equally at that level or priority.
- Notwithstanding the foregoing, in the event that a particular eligible applicant possesses unique skills or experience that uniquely qualify him/her for the available job, such individual may be designated for such position by the Selectmen or their designee, notwithstanding any of the foregoing criteria for priority.

❖ Possess and identify employable skills.

❖ Completion of the application and all required forms (including tax forms), satisfactory proof of age, verification of annual income if needed, and a satisfactory CORI check. Interviews with the Veteran's Department, Selectmen's Office and/or department head may be required.

- ❖ A participant must immediately notify the Selectmen's Office of any changes affecting eligibility.
- ❖ Participants are responsible for their own transportation, if necessary.
- ❖ A participant may be removed from the program at any time by the Town Administrator, for cause.

**Selection Process:**

- ❖ Applications will be available in September of each year. Participants must complete an application form each program year and are selected annually.
- ❖ Applications must be submitted on or before October 14th to the Selectmen's Office, where applications will be screened for eligibility. Applicants must meet the eligibility requirements for the program and have appropriate skills for the position. To the extent possible, the program attempts to match participants with positions that match their skill sets.
- ❖ Applications will be forwarded to department heads who will make a recommendation to the Town Administrator. Participants may be asked to interview for a position. The Town Administrator assigns program participants to the position. If a department does not require the maximum number of hours of service, the participant should be willing to accept assignment in a different department based on the needs of that department.
- ❖ When all of the positions have been filled, a waiting list will be kept in the event that any workers drop out of the program or new openings arise during the program year. If a participant is offered a position for which he/she is qualified and refuses it, the Town is not obligated to offer another position. Once placed, a participant will report to the department head or a designated supervisor. Participants are expected to perform services in a timely, responsible and satisfactory manner as evaluated by the department head.

**Time Reporting:** Time sheets shall be filled out and signed by the participant and the participant's supervisor on a bi-weekly basis according to the payroll schedule. Department heads shall notify the Board of Selectmen's Office when a participant completes his or her maximum hours or otherwise leaves the program.

**Certification of Service:** The board, officer or department supervising the taxpayer's volunteer services must certify the hours of services performed by the participant during the program year before the actual tax for the fiscal year is committed. Such certification shall be submitted no later than November 1<sup>st</sup> (the day after the program year ends) to the Veteran's Department. The certification must state the amount actually earned as of that time. A copy of the certification must also be given to the participant before the actual tax bill is issued.

**Status of Volunteers:** Participants performing services in return for property tax reductions are employees for purposes of municipal tort liability. The Town of Kingston will therefore be liable for damages for injuries to third parties and for indemnification of the volunteers to the same extent as they are in the case of injuries caused by regular municipal employees. Participants are not entitled to employee benefits available to regular Town employees.

