



Town of Stow
380 Great Road, Stow, MA 01775
Assessors: (978) 897-4597
COA: (978) 897-1880

Fiscal Year **2025** PROPERTY TAX WORK-OFF PROGRAM

GOAL OF PROGRAM:

To offer Stow senior citizens and veterans a program to provide services to the town in exchange for a reduction in their tax bills. The work program (“fiscal year session”) runs from October 1st, **2023** until September 30th, **2024**. All applications received will be reviewed and approved based on their skills that best match the needs of the Town Departments. The applicants will no longer be selected on a “first come first serve” basis. Not all participants will be chosen for positions within the Town. Interested participants must apply through the Assessors’ Office.

ELIGIBILITY REQUIREMENTS:

- Seniors must be over 60 years of age and a resident of Stow. Veterans must have been honorably discharged (proof required). Proxy workers must be over 18 years of age. Taxpayers may receive abatements under the work-off program in addition to any property tax exemptions they may be eligible for under other statutes.
- The rate of pay cannot exceed the State minimum wage, which is currently **\$15.00** per hour for calendar year **2023**.
- The maximum yearly benefit for **Seniors** is per household is **\$2,000** (which is approximately **133** hours). For **Veterans**, the maximum yearly benefit per household is **\$1,500** (which is approximately **100** hours).
- Income limits for seniors (from **2022** tax return) are:
 - One Person Household: Not to exceed **\$ 104,500**
 - Two Person Household: Not to exceed **\$ 119,450**Income limits for veterans are not applicable.
- Skill Requirements: Must have skills that match the needs of the Town.

APPLICATION PROCEDURE:

- Application for acceptance in the program **must** be filed yearly. Forms are available from the Assessors' Office at 380 Great Road, their website (www.Stow-MA.gov/board-assessors) and from the Council on Aging (COA) at 509 Great Road.
- Application forms and documents must be returned to the Assessors' Office which will process the applications and will assist in filling them out if needed.

WORK PROCEDURE:

- Program Participants must keep a record of the dates and hours worked on a daily or monthly time sheet. Department Heads must validate dates and hours, sign the time sheet, and submit it to the Assessors' Office as soon as possible at the end of each month.
- Excess hours worked will be unpaid and cannot be carried forward to a future fiscal year session.

TREATMENT OF TAX REDUCTION:

- Dept. of Revenue: The amount of the property tax reduction the taxpayer receives under this statute is not considered income for the purpose of state income tax withholding, unemployment compensation or workmen's compensation. The tax reduction is, however, considered income for the purposes of federal income tax.
- Federal (IRS): Medicare (1.45%) and OBRA (7.50%) will be deducted from the gross amount earned. Upon termination from the program, a participant may elect to close their OBRA account and be reimbursed.
- The net amount will be applied to the actual tax bill for fiscal year **2025**, divided equally between the February 1st and May 1st quarters with an additional commensurate CPA surcharge credit.

PARTICIPANT STATUS:

Taxpayers performing services in return for property tax reductions are employees for the purposes of municipal tort liability. Stow will therefore be liable for damages or injuries to third parties and for indemnification of the program participants to the same extent as they are in the case of regular municipal employees.



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PROPERTY TAX WORK-OFF PROGRAM
 (General Laws Chapter 59 Section 5K)

Fiscal Year 2025 APPLICATION – SHORT FORM
(FOR APPLICANTS WHO PARTICIPATED LAST YEAR)

This application is not open to Public Inspection

NAME: _____ TEL. #: _____
PLEASE PRINT

EMAIL: _____

ADDRESS: _____ STOW, MA 01775

SOURCES OF INCOME FROM 2022 CALENDAR YEAR

(Please provide verification for all sources of income via full copy of your Federal Income Tax Return)

<u>SOURCE:</u>	<u>GROSS ANNUAL AMOUNT:</u> <i>(Total Household)</i>
Wages, Salaries, and other Compensation.....	\$ _____
Interest.....	\$ _____
Ordinary & Qualified Dividends.....	\$ _____
Capital Gain.....	\$ _____
IRA Distributions.....	\$ _____
Pension & Annuities.....	\$ _____
Rental Income.....	\$ _____
Social Security Benefits.....	\$ _____
Supplemental Security Income (SSI).....	\$ _____
Other Income.....	\$ _____

TOTAL GROSS ANNUAL INCOME FROM ALL SOURCES: \$ _____

Applications should be filled out using the exact figures from the applicant's Income Tax Form from the previous year. Please **attach a copy of your 2022 Federal Income Tax Returns** to determine eligibility for this program. (If you did not file taxes, submit an estimate of Gross Annual Income for 2022.)

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, it and all accompanying documents and statements are true, correct, and complete.

If I am accepted as a participant in the Stow Property Tax Work-off Program, I understand that rate of pay cannot exceed the State minimum wage, which is currently **\$15.00** per hour for calendar year **2023** and tentatively **\$15.00** for calendar year **2024**. The maximum yearly benefit per household for **Seniors** is **\$2,000** (**Veterans remain \$1,500**) and will be credited as a reduction to my Town of Stow Real Estate tax bill for fiscal year **2025**, after federal Medicare and OBRA deductions.

Participants **MUST** observe the rules of confidentiality. Confidentiality means that anything seen or heard during work assignments that relates to other town residents or employees **MUST NOT** be shared with anyone.

Applicant's Signature

Date

The Town of Stow reserves the right to discontinue a volunteer's participation in the program if the Town deems the volunteer's participation to be detrimental to the volunteer, the program, or the Town.

Once completed, please return this application with a copy of your most recent Federal Income Tax Return to the Assessors' Office at 380 Great Road. You may not commence any assignment till the Board of Assessors has approved your participation in the Property Tax Work-off Program.



ASSESSORS' USE ONLY

The applicant: Meets or Does Not Meet
the qualifications for the Property Tax Work-Off Program.

Board of Assessors

Date



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PROPERTY TAX WORK-OFF PROGRAM
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Fiscal Year 2025 APPLICATION – LONG FORM
(FOR NEW APPLICANTS OR USING A PROXY)

This application is not open to Public Inspection

NAME: _____ TEL. #: _____
PLEASE PRINT

EMAIL: _____

ADDRESS: _____ STOW, MA 01775

SOCIAL SECURITY #: _____ DATE OF BIRTH: _____

Do you own and occupy your Stow home and is it your principal residence (which you pay taxes on)? YES ___ NO ___

SOURCES OF INCOME FROM 2022 CALENDAR YEAR

(Please provide verification for all sources of income via full copy of your Federal Income Tax Return)

<u>SOURCE:</u>	<u>GROSS ANNUAL AMOUNT:</u> <i>(Total Household)</i>
Wages, Salaries, and other Compensation.....	\$ _____
Interest.....	\$ _____
Ordinary & Qualified Dividends.....	\$ _____
Capital Gain.....	\$ _____
IRA Distributions.....	\$ _____
Pension & Annuities.....	\$ _____
Rental Income.....	\$ _____
Social Security Benefits.....	\$ _____
Supplemental Security Income (SSI).....	\$ _____
Other Income.....	\$ _____
TOTAL GROSS ANNUAL INCOME FROM ALL SOURCES:	\$ _____

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Positions are available in a variety of Town Departments. Please indicate in which areas you would prefer to work. (Please check all potentials departments).

COA Office Town Building Schools Library Other: _____

Work History: Please attach a resume or list any significant work experience and/or education and training, past experiences, which might qualify you as a participant in this program. You may include any applicable hobbies and/or community and volunteer work. Please include the organization's name, job title, responsibilities and # of years of service.

Do you have any medical or physical limitations that might limit your ability to do certain kinds of work? Please explain:

What hours are you available to work? (Check all that apply.)

Mornings Afternoons Evenings

What days of the week are you available to work? (Check all that apply.)

Mondays Tuesdays Wednesdays Thursdays Fridays Sat/Sun

What type of working conditions are you interested in? (Check all that apply.)

[Office Outdoors] [Independent Interactive] [Quiet Busy]

What general type of work are you interested in? (Check all that apply.)

Clerical/Administrative Physical Labor/Skilled Maintenance Other: _____

Do you have experience in any of the following areas? (Check any that apply.)

<input type="checkbox"/> Clerical/Secretarial	<input type="checkbox"/> Accounting	<input type="checkbox"/> Teaching
<input type="checkbox"/> Reception/Telephone	<input type="checkbox"/> Word Processing	<input type="checkbox"/> Data Entry
<input type="checkbox"/> Building/Grounds/Maint.	<input type="checkbox"/> Spreadsheets	<input type="checkbox"/> Computers

If you have experience with computers, please describe the type of computers and software programs used:

EMERGENCY CONTACTS: (Please be sure to give the name, address, and phone # of **TWO** persons to be notified in case one cannot be reached).

NAME 1: _____ TEL. #: _____

ADDRESS: _____

NAME 2: _____ TEL. #: _____

ADDRESS: _____

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Board of Assessors _____
Date