



**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 1<sup>st</sup>, **2023** until September 30<sup>th</sup>, **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](http://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.

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*ASSESSORS' USE ONLY*

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

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\_\_\_\_\_  
Board of Assessors

\_\_\_\_\_  
Date