



**TOWN of
FRANKLIN**

SENIOR CENTER &
THE COUNCIL ON AGING

December 1, 2025

Dear Tax Work Off Applicant:

Thank you for your interest in participating in the Town of Franklin's Senior Tax Work-Off Program. To participate in the program in 2026 please submit the enclosed application and W-4 form after December 1, 2025. Applications are processed on a first-come, first-served basis for yearly consideration. **The W-4 must be included when you return the application.** You must fill out the application in **FULL** for it to be considered and processed. Participants in the program must be aged 60 and over (Veterans and surviving spouses have no age restrictions) and must be a Franklin resident who is the owner of record for their home. You must provide your property parcel identification number on the application. This number can be located on your property tax bill or by contacting the Assessor's office. If the property is subject to a trust, you must have a beneficial interest in the trust.

If you work the maximum amount of 100 hours in 2026, you will earn a credit of \$1,500.00 towards your 2027 fiscal year local real estate taxes. However your total credit is subject to a 1.45% Medicare tax and 6.2% FICA tax. This means that a deduction of \$114.75 will be applied to yield a net amount of \$1385.25, which will be equally applied on your 3rd and 4th quarter bills starting in 2027.

We require a copy of your drivers license or form of identification with the completed and **signed** CORI.

If you are a Veteran, spouse of a disabled veteran, or the surviving spouse of a Veteran, your application will be provided to Shannon Nisbett, Veteran Services Director to enroll in the Tax Work Off Veteran Program.

Applications and the W-4 can be forwarded to:

Franklin Senior Center
Attn: Amanda S. Rabbitt / Tax Workoff Liaison
10 Daniel McCahill Street
Franklin, MA 02038

or emailed to: ARabbitt@franklinma.gov

Please feel free to call with any questions regarding this letter. Thank you for your contribution to this program. We appreciate all of your efforts.

Sincerely,

Amanda S. Rabbitt, Tax Work Off Liaison
10 Daniel McCahill St, Franklin, MA 02038
O. 508-520-4945
E. arabbitt@franklinma.gov



**TOWN of
FRANKLIN**
SENIOR CENTER &
THE COUNCIL ON AGING

**Town of Franklin
Property Tax Work-Off Application
Application Year 2026 for Fiscal Year 2027**

Name of Applicant: _____
 Address: _____
 Home Phone: _____ Cell Phone: _____
 Email: _____ Birth Date: _____
 Parcel ID: _____ -- _____ -- _____ -- _____ **(Required – see your tax bill or call Assessor’s Office)**

Is this property held in a trust? _____ If so, do you have a substantial beneficial interest? _____

Are you a veteran? Y / N Are you a spouse/surviving spouse of a Veteran? Y / N

EMERGENCY CONTACT INFO:

Name of Emergency Contact Person: _____
 Relationship: _____ Address: _____
 Home Phone : _____ Cell Phone: _____

PLACEMENT INFO:

Experience (list types of jobs you have held): _____

Skills: _____

Please note any preferences for job placement (This will not guarantee placement in that department) : _____

Any health restrictions: _____

The Council on Aging is mandated by state law to do a CORI (Criminal Background Check) on any person who works with elders or children. If you are working with seniors or children a CORI check will be run. All information is kept strictly confidential.

As a participant in the Property Tax Work-Off program, I understand that I would be hired as a temporary Town employee without benefits. Placement in this program is based on availability. I may earn a maximum of \$1,500 credit to be applied to my 2027 actual tax bills. Per federal law the Town of Franklin is required to deduct Medicare tax of 1.45% and FICA tax of 6.2%.

Signature _____ Date: _____

OFFICE USE ONLY - SUBMITTED: DATE: _____ TIME: _____ Veteran: Yes ___ No ___



TOWN of FRANKLIN

SENIOR CENTER &
THE COUNCIL ON AGING

Town of Franklin

Senior Property Tax Work Off Program Guidelines fiscal year 2027

Program Summary: The Senior Property Tax Work-Off program provides a maximum reduction of up to \$1,500.00 per year (2026) in property tax relief to homeowners who are age 60 or older, (No age restriction for Veterans) for working in a town department, based on a rate per hour of service that cannot exceed the state's minimum wage. Taxpayers may receive abatements under the work-off program in addition to any property tax exemptions they may be eligible for under other statutes. They may also defer the balance of their taxes if they are eligible to do so. Participants must own and occupy the residential property for which real estate taxes are paid and abatement is being sought.

- 1. Administration:** The program is administered through the Franklin Council on Aging and runs on the calendar year; with abatements being split between the February and May tax bills after the calendar year in which the work took place. All work must be reported by November 30 to allow the Assessor's Office time to process the abatements. *The credit received for this work is tied to the parcel, not the individual. Therefore if a worker sells their property over the course of the year, arrangements should be made with the Buyer at closing to obtain payment for the abatements that will appear on the next year's tax bills.*
- 2. Selection Process:** Participants for Franklin's Senior Citizen Tax Work-Off program are selected on a first come, first-served basis as there are a limited number of slots for the program. Applicants must meet the eligibility requirements for the program and have appropriate skills for the position. The program attempts to match participants with positions that match their skill sets, but this is not always possible. Participants must be able to perform the physical or mental tasks required for each job, i.e. bending and reaching, lifting 10 pounds, able to stand for extended time, etc. When all the job slots have filled, a waiting list will be kept in the event that a worker drops out of the program. If a participant is offered a position for which they are qualified and refuses it, the town is not obligated to offer another position.
- 3. Municipal Employees: 6.17: Exemption Related to Senior Tax Abatement Programs**
 - (1) Purpose.** The purpose of 930 CMR 6.17 is to allow participants in senior tax abatement programs to hold additional municipal positions and to have financial interests in municipal contracts, and vice versa.
 - (2) Exemption.** A participant in a senior tax abatement program may hold additional municipal positions and have financial interests in municipal contracts without violating M.G.L. c. 268A, § 20, provided that the employee does not participate in or have official responsibility for the administration of such a program or decision-making with respect to the award of benefits or relief under such program.
- 4. Tax Withholding:** The amount of the property tax reduction the taxpayer receives *is not* considered income or wages for purposes of State income tax withholding, unemployment compensation or workman's compensation. The abatement amount *is* included in the taxpayer's gross income for both federal income tax and Federal Insurance Contribution Act (FICA) tax purposes. Per federal law, the Town of Franklin is required to deduct Medicare tax as this program is considered a form of employment. Therefore, a deduction of 1.45% will be deducted from each credit for Medicare tax and 6.2% for FICA tax. Also, the Town is required to have a

W-4 form on file for each participant. Veterans require additional paperwork which can be obtained from the Veteran Services Office.

5. **Income Guidelines:** There are currently no income or asset limitations on eligibility.
6. **Placement & Timesheets:** Upon acceptance to the program, workers will receive a call from the Senior Center approving placement in a town department. *Work should not commence until this call approving placement had been received.* You are responsible for keeping an accurate record of your Tax Work-Off hours. Please submit your updated hours to your supervisor **at least once per month** for review and approval. Supervisors will track final hours in our shared system. If it's helpful, the Senior Center can provide a paper timesheet for your own tracking.
7. **To Apply:** Applications can be obtained by stopping by the Franklin Senior Center, 10 Daniel McCahill Street, Franklin, MA 02038, (508) 520-4945 or by visiting our website: www.franklinma.gov/588 and select the "Senior Tax Work Off Program." Applications will be accepted starting Monday, Dec. 1, 2025 at 8:30 am for the 2026 Tax Work Off Program.

Paperwork required to apply

- **Application - Include ALL information**
- **W-4 (If an updated 2025 W-4 becomes available the Town may require it to be completed)**
- **CORI - Make sure to include the last 6 digits of your SSN and SIGN the back.**
- **Copy of drivers license or other identification**