



FRANKLIN COUNCIL ON AGING

10 Daniel McCahill Street
Franklin, Massachusetts 02038-1878

November 21, 2023

Dear Tax Work Off Applicant:

Thank you for your interest in participating in the Town of Franklin's Senior Citizen Tax Work-Off Program. To participate in the program in the coming year, please submit the enclosed application and W-4 form promptly, as applications are processed on a first-come, first-served basis. **The W-4 must be included when you return the application.** Participants in the program must be the owner of record and provide their property parcel identification number on the application. 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 2024, you will earn a credit of \$1,500.00 towards your 2025 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 2025.

Applications and the W-4 can be forwarded to:

Franklin Senior Center
10 Daniel McCahill Street
Franklin, MA 02038
Attn: Ariel Doggett

All Applicants will be required to fill out a **CORI form** in person at the Senior Center. Please bring your ID.

Please feel free to call with any questions regarding this letter. Thank you for your contribution to this program.

Sincerely,

Ariel Doggett,
Senior Center Programming and Volunteer Coordinator



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Town of Franklin Property Tax Work-Off Application Application Year 2024

Date: _____

Name of Applicant: _____

Address: _____

Telephone: _____ Birth Date: _____ OV _____ (office use only)

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? _____

EMERGENCY CONTACT INFO:

Name of Emergency Contact Person: _____

Relationship: _____ Address: _____

Home Phone #: _____ Work Phone#: _____

PLACEMENT INFO:

Experience (list types of jobs you have held):

Skills:

Please note any preferences for job placement:

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 2024 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: _____



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Town of Franklin Senior Property Tax Work Off Program Guidelines

Program Summary: The Senior Property Tax Work-Off program provides a maximum reduction of up to \$1,500.00 per year (2024) in property tax relief to homeowners who are age 60 or older, 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 completed 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 to shelve books at the library, or manage computer programs to provide clerical support in the Assessor's Office. When all the job slots have filled, a waiting list will be kept in the event that any 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 Employee and/or Board Member Disclosure:** Municipal employees may not work in the Tax Work Off program unless they are designated "Special Municipal Employees" which means they cannot work more than 800 hours per year and they cannot do their Tax Work-Off hours in the Town Department where they are employed. They must also file a 20C Disclosure Form with the Town Clerk's Office.
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.
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.* Prior to starting work, workers must pick up time sheets at the Senior Center. Only timesheets from the Senior Center may be submitted, or hours will not be credited. *Workers are responsible for having their timesheets signed by their supervisor who will submit them to the Senior Center on a monthly basis.* Workers should keep a copy of their timesheets for their records.
7. **To Apply:** Applications and a listing of available job placements can be obtained by contacting the Franklin Senior Center, 10 Daniel McCahill Street, Franklin, MA 02038, (508) 520-4945.