**Town of Franklin**

**Veterans’ Property Tax Work-Off Program Guidelines**

Program Summary: The Veterans’ Property Tax Work-Off program provides a maximum reduction of up to $1500.00 per year (2024) in property tax relief to veterans of the armed services for working in a town department, based on a rate per hour of service that cannot exceed the state’s minimum wage. Applicants must be veterans as defined by state law <https://www.sec.state.ma.us/cis/cisvet/vetdefin.htm> and provide a DD214 or equivalent discharge paperwork to prove veteran status. Surviving spouses of deceased veterans and spouses of veterans with a VA service-connected disability may also be eligible. Taxpayers may receive abatements under the work-off program in addition to any property tax exemptions they may be eligible for under other statutes. However, only one member of each household may be participating in a property tax work-off at any given time. 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 Franklin Veterans’ Services 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 hours must be turned in 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 Veterans’ 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 Witholding: The amount of the property tax reduction the taxpayer receives is not considered income or wages for purposes of State income tax withholdling, unemployment compensation, or workmen’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 on file for each participant.
5. Income Guidelines: There are currently no income or asset limitations on eligibility.
6. Placement and Timesheets: Upon acceptance to the program, workers will receive a call from Veterans’ Services approving placement in a Town department. Work should not commence until this call approving placement has been received. Prior to starting work, workers must pick up time sheets at Veterans’ Services. Workers are responsible for having their timesheets signed by their supervisor, who will submit them to Veterans Services on a monthly basis. Supervisors are responsible for giving workers a copy of each signed time sheet upon receipt.
7. To apply: Applications and a listing of available job placements can be obtained by contacting Franklin Veterans’ Services, 10 Daniel McCahill St, Franklin, MA 02038, 508-613-1315. You may also email the Veterans’ Services Officer, Shannon Nisbett, at snisbett@franklinma.gov.