

**Town of Mashpee Board of Selectmen  
Policy 066**

**Senior Property Tax Work-Off Program**

**I. PURPOSE AND INTENT**

The purpose of this policy shall be to establish/implement a program to offer property tax assistance for low income seniors, ages 60 and older. The number of participants shall not exceed twenty-five (25) in one calendar year. The maximum tax credit awarded to each participant will be Seven Hundred Fifty and 00/100 Dollars (\$750.00) annually, minus payroll tax withholdings as required by federal regulation. These credits are considered to be reportable income and participants will receive a form W-2 for the amount earned during the program.

**II. ELIGIBILITY REQUIREMENTS**

Eligible participants must be Mashpee residents who do not own property in another community. Only one member of each household may participate in the Program in any given year. Selected participants may be granted consecutive eligibility.

**III. FINANCIAL GUIDELINES**

The Program shall follow the financial eligibility guidelines established by the Commonwealth of Massachusetts low-income energy assistance program, which are updated annually. The variables are the maximum annual income allowance for a qualifying single and/or a household of two members. The applicant must provide a copy of his/her tax return(s) to verify financial eligibility.

**IV. SELECTION OF PARTICIPANTS**

If there are more qualified applicants than positions available in any given year, all final participants shall be selected via lottery.

**V. HIRING OF PARTICIPANTS**

Once final participants have been identified, each participant shall be subject to a review process administered by the Human Resources Department. All participants shall comply with all policies and procedures of the Town.

**VI. TERM**

The term of any participant shall be October 1<sup>st</sup> through September 30<sup>th</sup>.

*Adopted by the  
Mashpee Board of Selectmen  
September 12, 2016*