



Newbury Senior Property Tax Credit Program Policy Guidelines 2023-2024

The Senior Property Tax Credit Program is open to senior citizens (60 years of age and older) who own property in, and pay real estate taxes to, the Town of Newbury. The program participant's name must appear on the property deed. Special Note: Properties held in Trust will require additional review by the Assessor's Office. Participants may complete up to 133 1/3 hours of service in the program year, which runs from January 1, 2024 to October 31, 2024. A maximum \$2,000 property tax credit (minus the required withholdings) will be applied to the participant's real estate tax bill in the following fiscal year, not current year's property tax bill. Applications are available in November of each year.

Program Requirements:

Participants may complete up to 133 1/3 hours of service. Hours worked may not be shared with another family member. Each individual should fulfill the total hours of service obligation. The Town of Newbury, based on need, may place the participant in more than one job in order to fulfill the total hours. Working less than the 133 1/3 hours results in a pro-rated credit based on the number of hours.

Compensation:

- \$15.00 per hour (Chapter 59 section 5K-Current Minimum Wage of the Commonwealth)
- Participants will receive abatement for up to 133 1/3 hours of service. Any hours worked beyond the 133 1/3 hours cannot be accumulated for the Tax Credit Program.
- Maximum amount of abatement is \$2,000 per person per fiscal year.
- Money earned through the Tax Credit Program is reportable income for statutory payroll taxes only. Participants will receive a W-2 form for the amount of money earned through the program.

Taxpayer must:

- Be sixty (60) years of age or older as of January 1, 2024.
- Only one (1) tax credit per family per calendar year is allowed.
- All hours of work must be completed by the participant. No other person can work on the senior's behalf to fulfill hours.
- Own and occupy the property as his/her principal residence.
- Be current with property tax and water/sewer payments.
- Possess and identify employable skills.
- Complete the application .
- Complete a CORI check and/or provide references if required by the worksite.
- Be interviewed for job placement by Town of Newbury Council on Aging Director or designee.
- Any person found guilty of having committed a criminal act involving the Town or any of its officers or employees shall be ineligible to participate in the program.

Job Placement for a Tax Credit Position:

- Individuals will be chosen based on the best match between the applicant's qualifications



and the skill requirements of each job. There is no guarantee that a placement can be matched with a participant based on worksite needs and skills of the participant.

- Applicants will be interviewed by the department supervisor of the position for which they have been placed.
- Payroll paperwork must be completed prior to starting assignment
- There will be a two (2) week probationary period to assess the appropriateness of the placement.
- Program participants may not work for relatives who are Town employees.
- Primary consideration will be given to first time applicants. Individuals previously chosen for the program may make re-application in subsequent years. No applicant is guaranteed a position. A lottery system may be used if there are more applicants than available positions.
- Time sheets must be signed off by the department supervisor each day that is worked. A final accounting of time worked will be submitted to the Council on Aging Director or designee by the supervisor. Once verified, the Council on Aging Director will submit to the Assessor/Treasurer Collector for the abatement based on the number of hours worked.
- Participating residents are classified as “special town employees” and as such are covered for liability as regular employees of the Town of Newbury.

The policy of the Town of Newbury is to achieve equal opportunity in employment and selection by the employment of individuals who meet the physical and mental requirements of the job to which they have been assigned, with reasonable accommodation, and who have the education, training and experience, established and necessary for the performance of the job, without regard to race, creed, color, sex, age, national origin, disability, veterans status, sexual orientation, or other factors unrelated to the ability to perform the requirements of the job.

Deadline Dates:

- Application & financial information available to interested participants by **November 1, 2023**
- Deadline for application & financial information for January 1, 2024 – October 31, 2024 is **December 31, 2023.**
- Participants qualifying for the Program will be notified by **January 10, 2024.**
- Senior participants will be interviewed by the Newbury Council on Aging Director or designee in **January** for job placement. Veterans will be interviewed by the Veterans Services Director or designee.
- Job site supervisor will interview participant as soon after placement as possible.
- Work may commence for participants after interviews have been completed and participant has been assigned. Worksite schedule will be determined by worksite supervisor and participant.

Please contact the Council on Aging Director @ 978-462-8114 for more information.