



Measure #: 2025-028

TOWN COUNCIL MEASURE SUBMITTAL

Date: 12/09/2024

Submitted By: Town Manager

Telephone #: 508-699-0100

MEASURE DESCRIPTION:

Approval to adopt a section of Massachusetts General Law Chapter 59 Section 5K to allow taxpayer(s) over the age of 60 to earn a property tax credit for a maximum tax exemption of \$1,500.00.

Signed:

Michael Borg

Digitally signed by Michael Borg
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Date: 2024.12.09 14:23:58-0500
Foxit PDF Editor Version: 12.0.0

PURPOSE AND JUSTIFICATION:

Purpose:

To amend the Town's Senior Work-Off Program by adopting a provision of Massachusetts General Law Chapter 59, Section 5K, which increases the maximum property tax credit that eligible senior taxpayers can earn from \$1,000 to \$1,500 annually. This measure seeks to provide greater financial relief to senior residents who contribute their time and skills to the Town through volunteer work, recognizing their valuable contributions while addressing rising costs of living. The Town currently caps the total program funding at \$50,000 annually paid from the Town's Overlay account.

Description:

The Senior Work-Off Program, authorized under Massachusetts General Law Chapter 59, Section 5K, allows taxpayers aged 60 or older to earn a property tax credit by volunteering for the Town in various capacities. Currently, the Town provides a maximum property tax exemption of \$1,000 annually, with the overall program capped at \$50,000 annually by the Town.

This measure proposes to increase the allowable maximum exemption to \$1,500 annually to better align the program with rising property taxes and living expenses faced by seniors. By adopting this adjustment, the Town will:

Expand financial support for senior homeowners, helping them to remain in their homes and maintain their quality of life.

Enhance the program's value, encouraging more participation and creating opportunities for seniors to contribute their skills and knowledge to Town operations.

Acknowledge the economic challenges faced by seniors in North Attleborough and demonstrate the Town's commitment to supporting its senior community.

Approval of this measure will ensure that the Senior Work-Off Program remains an effective and meaningful way to support our senior residents while benefiting the Town through their dedicated service.

SPECIAL REQUIREMENTS:

ATTACHMENTS: MA General Law Chapter 59, Section 5K

REFER TO SUB-COMMITTEE:

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PURPOSE AND JUSTIFICATION CONTINUED:

Part I

ADMINISTRATION OF THE GOVERNMENT

Title IX

TAXATION

Chapter 59

ASSESSMENT OF LOCAL TAXES

Section 5K

PROPERTY TAX LIABILITY REDUCED IN EXCHANGE FOR
VOLUNTEER SERVICES; PERSONS OVER AGE 60

*[First paragraph effective until January 2, 2024. For text effective
January 2, 2024, see below.]*

Section 5K. In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons over the age of 60 to volunteer to provide services to such city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of such person over the age of 60 on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled and no such person shall receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for services provided pursuant to such reduction nor shall the reduction of the real property tax bill exceed \$1,500 in a given tax year. It shall be the responsibility of the city or town to maintain a record for each taxpayer

including, but not limited to, the number of hours of service and the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

[First paragraph as amended by 2023, 50, Sec. 2 effective January 2, 2024 for taxable years beginning on or after January 1, 2023. See 2023, 50 Sec. 49. For text effective until January 2, 2024, see above.]

In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons over the age of 60 to volunteer to provide services to such city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of such person over the age of 60 on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled and no such person shall receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for services provided pursuant to such reduction nor shall the reduction of the real property tax bill exceed \$2,000 in a given tax year. It shall be the responsibility of the city or town to maintain a record for each taxpayer including, but not limited to, the number of hours of service and the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced

rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

In no instance shall the amount by which a person's property tax liability is reduced in exchange for the provision of services be considered income, wages, or employment for purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any other applicable provisions of the General Laws, but such person while providing such services shall be considered a public employee for the purposes of chapter 258, but such services shall be deemed employment for the purposes of unemployment insurance as provided in chapter 151A.

[Third paragraph effective until January 2, 2024. For text effective January 2, 2024, see below.]

A city or town, by vote of its legislative body, subject to its charter, may adjust the exemption in this clause by: (1) allowing an approved representative, for persons physically unable, to provide such services to the city or town; or (2) allowing the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than \$1,500.

[Third paragraph as amended by 2023, 50, Sec. 2 effective January 2, 2024 for taxable years beginning on or after January 1, 2023. See 2023, 50 Sec. 49. For text effective until January 2, 2024, see above.]

A city or town, by vote of its legislative body, subject to its charter, may adjust the exemption in this clause by: (1) allowing an approved representative, for persons physically unable, to provide such services to the city or town; or (2) allowing the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than \$2,000.