

## **TOWN OF DENNIS SENIOR CITIZEN TAX WORK OFF PROGRAM**

**This program offers Dennis seniors the opportunity to participate in a property tax relief program to a maximum of \$500 per year in return for volunteer service to the town. The program begins with Fiscal Year 2005, and for each year will run from October 1<sup>st</sup> to September 30<sup>th</sup>. Participants in this program may earn abatements in addition to any property tax exemptions they may be eligible for under other statutes, such as personal property exemptions under G.L. 59 §5 or residential exemptions under G.L. Ch. 59 §5C. They may also defer the balance of their taxes under G.L. Ch. 59 §5(41A) if they are eligible to do so.**

### **Eligibility:**

- **60 years of age or older.**
- **Domiciled in Dennis.**
- **Homeowner or trustee or spouse of same.**
- **Residing at property for which tax relief sought.**
- **Limited financial resources. Single: income limitations \$27,000.  
Married: income limitations \$40,000.**
- **Only one tax credit per household may be given.**

### **Terms:**

- **Credit for work will be given at the rate of \$6.00 per hour and will be applied to the participants Dennis tax bill.**
- **The maximum tax credit given will be \$500 per year, which would be 83.33 hrs. of work, performed.**
- **Number of volunteers is limited to 10 or \$5000 per fiscal year.**
- **To be credited in a given fiscal year, work must be completed by the preceding September 30<sup>th</sup>.**
- **The amount of the property tax reduction earned is not considered income or wages for purposes of state income tax withholding, unemployment compensation or workman's compensation.**
- **Under current federal law the abatement amount is included in the taxpayer gross income for both federal and FICA tax purposes.**
- **The Gross amount earned will be applied to the overlay account and the taxpayers actual tax bill will show a credit for the amount earned net federal withholdings.**
- **It is the responsibility of the participants to report any credit to the IRS as an earning in the tax year in which it is received.**

### **Procedure:**

**Application is to be made on the attached form to the program coordinator, who will interview the applicant and refer/ her/him to a Department Head who has requested volunteer assistance. An effort will be made to accommodate capacities and interests.**

**Submit Application to:**

**Dennis Senior Citizen Work-Off Program  
Sandra Fife, Assistant Town Administrator  
PO Box 2060  
S Dennis, MA 02660**