

## Chapter 183

### SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT PROGRAM

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**[HISTORY: Adopted by the Town of Barnstable 9-1-2022 by Order No. 2023-008 .<sup>1</sup> Amendments noted where applicable.]**

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#### § 183-1. Purpose.

In accordance with the provisions of MGL c. 59, § 5K and MGL c. 59, § 5N, the Town is offering programs which allow certain eligible seniors aged 60 and older and veterans the opportunity to perform work for the Town in exchange for an abatement of property taxes for the maximum amount of \$1,500 yearly.

#### § 183-2. Eligibility. [Amended 7-20-2023 by Order No. 2023-199 ]

- A. In order to be eligible to apply for the Senior Property Tax Work-Off Program, an individual shall meet all of the following requirements:
- (1) Owns and occupies a residential property in the immediate fiscal year preceding the fiscal year in which the taxpayer applies to volunteer his/her services;
  - (2) Has reached 60 years of age by July 1 of the fiscal tax year for which the tax credit is given;
  - (3) Otherwise qualified municipal employees may participate in the program as long as they are able to secure an exemption to MGL c. 268A, § 20.
- B. In order to be eligible to apply for the Veterans Property Tax Work-Off Program, an individual shall meet all of the following requirements:
- (1) If the veteran has a service-connected disability or is deceased, the veteran's spouse or surviving spouse may earn the abatement instead;
  - (2) Owns and occupies a residential property in the immediate fiscal year preceding the fiscal year in which the taxpayer applies to volunteer his/her services;
  - (3) Otherwise qualified municipal employees may participate in the program as long as they are able to secure an exemption to MGL c. 268A, § 20.

#### § 183-3. Program administration.

- A. The Town Manager or his/her designee shall be responsible for administering the Senior and Veterans Tax Work-Off Programs.
- B. The Town Manager or his/her designee shall review and approve the volunteer services to be included

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1. Editor's Note: This order also repealed former Ch. 183, Senior Citizen Property Tax Work-Off Abatement Program, adopted 10-2-2008 by Order No. 2009-026 .

in the programs and place and/or assign eligible residents to perform such services.

- C. The Town Manager or his/her designee shall certify the amount of volunteer services performed by each participating taxpayer to the Barnstable Board of Assessors on or before December 1 of the year for which tax credits are to be given. Upon timely receipt of this certification, the Board of Assessors shall credit the real property tax obligations of the participating taxpayers in an amount not to exceed \$1,500 per taxpayer. A copy of each taxpayer's certification will be given to that taxpayer. This credit shall be in addition to any exemption or abatement for which the volunteer may otherwise be eligible.
- D. There shall be a maximum number of 20 residents who may participate in the programs in a given year.

**§ 183-4. Program criteria.**

- A. The hourly rate at which the volunteer services are to be credited shall be the minimum wage of the Commonwealth in effect at the time the services are provided.
- B. The Town will pay the volunteer's share of FICA taxes.
- C. The maximum amount by which the real property tax obligation of any one volunteer may be reduced in any given tax year shall not exceed \$1,500 for each program.
- D. Tax credits may be applied only toward real property, which the volunteer occupies as a principal residence and has property tax liability.
- E. Only one tax abatement per property per year shall be allowed.
- F. Participation will be awarded using a lottery system if qualified applications received exceed the number of available slots.
- G. Taxpayers in the program may not participate in two consecutive years unless the number of applicants is less than the eligible slots.