

# **Northampton Veteran Tax Work Off Program**

## **Policy Guidelines - 2024**

The Veteran Tax Work Off Program is open to a veteran, as defined by MGL Ch. 4 § 7 clause 43, who owns property in and pay real estate taxes to the City of Northampton. The program participant's name must appear on the property deed. Participants must complete 100 hours of service in the program year, which runs from January 1, 2024 to October 31, 2024. A \$1,500 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 October 2023.

### **Program Requirements**

Participants must work the required 100 hours of service. Hours worked may not be shared with another family member. Each individual should fulfill the total hours of service obligation. However, the City of Northampton, based on need, may place the participant in more than one (1) job in order to fulfill the total hours. Individuals will be credited for any hours worked even if the 100 hours are not fulfilled.

### **Eligibility Criteria:**

- Be a veteran of the United States armed forces (a form DD214 is required).
- Own and occupy the property as his/her principal residence.
- Be current with property tax payments.
- Possess and identify employable skills.
- Complete the application and provide all necessary verifications.
- Complete a CORI check and supply references (necessary for some placements).
- Interview with Veterans' Services Agent.
- 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 veteran's behalf to fulfill hours.
- Any person found guilty of having committed a criminal act involving the City or any of its officers or employees shall be ineligible to participate in the program.

### **Compensation:**

- \$15 per hour (MGL Ch. 59 §5N) (as of January 1, 2024)
- Participants will receive abatement for up to a maximum 100 hours of service. Any hours worked beyond the 100 hours cannot be accumulated for the Tax Work Off Program.
- Maximum amount of abatement is \$1,500 per person per fiscal year.
- Money earned through the Tax Work Off Program is reportable income for federal taxes only. Participants will receive a W-2 form for the amount of money earned through 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.

- Applicants will be interviewed by the department supervisor of the position for which they have been placed.
- 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 City employees.
- Eligible senior citizens who are veterans can elect to participate in either the veterans' or Senior citizens' tax work-off plans.
- 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 will be filled out by the department supervisor on a weekly or monthly basis and submitted to the Veterans Services Director. A final accounting of time worked will be submitted to the Finance Director and Assessor.

*The policy of the City of Northampton 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, sexual orientation, or other factors unrelated to the ability to perform the requirements of the job.*