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CITY OF HAVERHILL

In Municipal Council September 4 2012

~~ORDERED~~

MUNICIPAL ORDINANCE **CHAPTER 206**

AN ORDINANCE RELATING TO SENIOR CITIZEN TAX INCENTIVE PROGRAM

BE IT ORDAINED by the City Council of the City of Haverhill that the Code of the City of Haverhill, Chapter 206, as amended, is hereby further amended as follows:

§206-4. Description of program.

By deleting the figure "95" after the words "School Department", and inserting in place thereof the figure "125".

Also, by adding the following at the end of this section: "Any qualified senior citizen who is physically unable to provide services may propose a representative to provide such services to the city in their place. The representative must be approved and deemed qualified to provide services by the Human Resources Director."

APPROVED AS TO LEGALITY

City Solicitor

PLACED ON FILE for at least 10 days
Attest:

City Clerk

CITY OF HAVERHILL

MASSACHUSETTS

CITY SOLICITOR'S OFFICE

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Bradford, MA 01835
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WILLIAM D. COX, JR.
CITY SOLICITOR

August 29, 2012

TO: John A. Michitson, President and Members of the Haverhill City Council

FROM: William D. Cox, Jr., Esq., City Solicitor

RE: Ordinance - Senior Citizen Tax Incentive Program

The current Code with regards to the Senior Citizen Tax Incentive Program includes a "95" hours in a fiscal year (July 1 to June 30) limitation as to the number of hours a participant may work. The Legislature has increased the total amount of hours a participant can work to 125, upon an affirmative vote of the Council with the approval of the Mayor. This would allow a senior citizen to earn up to $1,031.25 per fiscal year given the current minimum wage of $8.25.

Also, the new provisions allow an approved representative, for persons physically unable, to provide such services to the city.

Enclosed are copies of the current ordinance and the M.G.L. c. 59, §5K. If I can be of further assistance, please do not hesitate to call upon me. Thank you.

cc: James J. Fiorentini, Mayor

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Chapter 206. SENIOR CITIZEN TAX INCENTIVE PROGRAM

[HISTORY: Adopted by the City Council of the City of Haverhill 2-4-1997 by Doc. 25 (Ch. 206 of the 1980 Code). Amendments noted where applicable.]

§ 206-1. Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

ASSET ELIGIBLE
Individuals who have total assets, not including a principal residence, that do not exceed $50,000.**[Amended 4-22-2008 by Doc. 55]**

INCOME ELIGIBLE
Individuals who have an annual income of $50,000.**[Amended 4-22-2008 by Doc. 55]**

SENIOR CITIZEN
A retired citizen of Haverhill who has attained the age of 65 years old.**[Amended 1-26-1999 by Doc. 145/98]**

§ 206-2. Establishment; purpose.

[Amended 4-22-2008 by Doc. 55]To assist senior citizens in the payment of annual real estate taxes to the City of Haverhill, a tax incentive program is to be established in accordance with MGL c. 59, § 5K. This chapter of the Code shall serve as the local rules and regulations for said program. Should the provisions of this chapter conflict with MGL c. 59, § 5K, state law shall prevail.

§ 206-3. Eligibility.

Senior citizens who are the responsible party for the payment of real estate taxes to the City of Haverhill and who are income eligible and asset eligible shall be eligible to participate in the program.

§ 206-4. Description of program.

A. An eligible senior citizen, as defined herein, may register and qualify to participate in this program with the Human Resources Director. The Human Resources Director shall assign the senior citizen to volunteer his or her services in municipal departments, including the School Department, for 95 hours in a fiscal year (July 1 to June 30). Upon certification of the completion of the necessary volunteer hours by the municipal department head in which the senior citizen has provided services, the Human

Resources Director shall authorize the payment for hours worked at the minimum wage rate, with the annual payment not to exceed an amount equal to the maximum prescribed by MGL c. 59, § 5K, per participant. Said recommendation shall be made to the City Tax Collector, to be applied towards the senior citizen's real estate account.

[Amended 1-26-1999 by Doc. 145/98; 7-10-2007 by Doc. 76; 4-22-2008 by Doc. 55]

B. The program shall be limited to 25 participants in each fiscal year period.

C. Municipal departments, including the school department, who desire to participate in this program shall provide position descriptions to the Human Resources Director. The Human Resources Director shall match senior citizen volunteers with positions available in municipal departments. Department heads shall approve the placement and retention and shall supervise senior citizen volunteers within their respective departments.

[Amended 1-26-1999 by Doc. 145/98; 7-10-2007 by Doc. 76]

Effective: July 27, 2010

Massachusetts General Laws Annotated Currentness
Part I. Administration of the Government (Ch. 1-182)
Title IX. Taxation (Ch. 58-65C)
Chapter 59. Assessment of Local Taxes (Refs & Annos)
§ 5K. Property tax liability reduced in exchange for volunteer services; persons over age 60

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 $1,000 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.

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 $1,000.

CREDIT(S)

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Added by St.1999, c. 127, § 59. Amended by St.2002, c. 184, § 52; St.2005, c. 6, § 7, eff. Feb. 24, 2005; St.2009, c. 27, § 24, eff. July 1, 2009; St.2010, c. 188, § 43, eff. July 27, 2010.

HISTORICAL AND STATUTORY NOTES

St.1999, c. 127, § 59, an emergency act, was approved Nov. 16, 1999, and by § 390 made effective as of July 1, 1999.

2002 Legislation

St.2002, c. 184, § 52, an emergency act, approved July 29, 2002, and by § 247 made effective as of July 1, 2002, in the first paragraph, in the second sentence, substituted "$750" for "$500".

2005 Legislation

St.2005, c. 6, § 7, an emergency act, approved Feb. 24, 2005, effective Feb. 24, 2005, rewrote the second paragraph, which prior thereto read:

"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 the purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of unemployment insurance as provided in chapter 151, 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."

2009 Legislation

St.2009, c. 27, § 24, approved June 29, 2009, and by § 161 made effective July 1, 2009, in the first paragraph, in the second sentence, substituted "$1,000" for "$750".

2010 Legislation

St.2010, c. 188, § 43, approved July 27, 2010, effective July 27, 2010, added the third paragraph. Emergency declaration by the Governor was filed July 27, 2010.

LIBRARY REFERENCES

Taxation ⚷ 199, 212, 219.
Westlaw Topic No. 371.
C.J.S. Taxation §§ 215, 235, 240 to 242, 1098.

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RESEARCH REFERENCES

Treatises and Practice Aids

4 Mass. Prac. Series § 1:4, Massachusetts Gross Income.

4 Mass. Prac. Series § 18:5, Tax Rates and Payment Dates.

18B Mass. Prac. Series § 36.43, Senior Volunteer Tax Reduction--Local Option.

M.G.L.A. 59 § 5K, MA ST 59 § 5K

Current through Chapter 141 of the 2012 2nd Annual Session

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JAMES J. FIORENTINI
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August 30, 2012

City Council President John Michitson
And Members of the Haverhill City Council

RE: Senior Tax Incentive Program

Dear Mr. President and Members of the City Council:

Enclosed, please find an ordinance relative to our Senior Tax Incentive Program. This order would allow seniors to work more hours and get a little more money toward their property tax. It would also allow a disabled senior to designate someone to substitute for them in this program.

This order needs to be placed on file for ten days after which I recommend approval.

Very truly yours,

James J. Fiorentini, Mayor

JJF/lk
Encl.