

7/22/13
for policies

UXBRIDGE VETERANS TAX WORK-OFF PROGRAM POLICY

At the November 2012 Fall Annual Town Meeting, members voted to adopt the provisions of G.L. 59 §5N, also known as the "Valor Act." This legislation authorizes local governments to establish a program to allow qualifying veterans the opportunity to provide services to the Town, in lieu of certain property taxes. Questions regarding this abatement opportunity should be referred to the Assessor's office.

An Uxbridge veteran may apply to volunteer to perform specific duties for the town in lieu of a portion of real estate taxes. In exchange for such volunteer services, the Town shall reduce the real property tax obligations of that veteran at the rate of \$8.00 per hour, not to exceed 125 hours; the total reduction of the real property tax bill shall not exceed \$1,000 in a given tax year. This reduction shall be in addition to any exemption or abatement to which that person is entitled. However, that person shall not be credited with more than the current minimum wage of the commonwealth per hour for their services provided to the town.

The amount by which a person's property tax is reduced in exchange for the volunteer services shall not be considered income, wages or employment for purposes of taxation, withholding taxes, and for workers' compensation. While providing such volunteer services, that person shall be considered a public employee and those services shall be deemed employment for the purposes of unemployment insurance.

The Veterans' Service Agent will determine initial eligibility for the program. A veteran, as defined by the Commonwealth of Massachusetts, must have served a minimum of 90 days on active duty, not including active duty for training. A veteran who is an employee of the Town of Uxbridge is ineligible to participate in this program.

Application will be made, first, to the Veterans' Service Director to determine eligibility and, second, to the Assessor to qualify for this opportunity. Application to the Veterans' Service Director will include a copy of DD-214, indicating characterization of service other than dishonorable. Character of service must be defined. In the event that the veteran is rated as disabled by the Veterans Administration or other public entity, another immediate family member may volunteer to perform the work, subject to the approval of the Assessor. Application will include desired area of work/assistance that the veteran wishes to apply for. Approval of such will come from the Assessor, in consultation with the department head under which such work applies.

Upon approval by the Director of Veterans' Services, the Assessor will review property tax abatement application status for the veteran. Although other abatements do not impact eligibility to the program, a veteran must re-apply for this abatement every year.

VETERANS' SERVICES RESPONSIBILITY

Veterans' Service will be the first point of contact. Application(s) and discharge paperwork will first be submitted to the Veterans' Service Director. If a veteran is unable to locate his or her discharge documents, the Director is required by other statute to assist any veteran in obtaining such documents. The Veterans' Service Director will authenticate the discharge documents to ensure eligibility for this program. Director will forward the application and discharge documents to the Assessor.

Upon approval, the Assessor will collaborate with the Veterans' Service Director and the Town's department heads to facilitate the type of work the veteran is willing and able to perform. Upon reaching an agreement with a Town department head, the Assessor will contact the veteran and arrange a meeting. At this point the veteran must sign a liability release form, indemnifying the Town of any and all liability. Upon reaching the completion of the work performed or the maximum number of hours for which abatement may be given, the Assessor will review the taxpayer's file and determine/credit the abatement. The final deadline for submission of abatements will be the last working day in June of each year.

ASSESSOR'S RESPONSIBILITY

Upon receipt of an application with an attached military discharge, the Assessor will make a determination that the address is eligible for abatement. The Assessor will coordinate with the VSO and department head for placement. The Assessor will determine the actual amount of abatement, add the figure to the projected abatements for the NEXT fiscal year (the OVERLAY ACCOUNT) and record that amount against the property approved. The actual abatement will take place in the THIRD and FOURTH real estate tax bills in the NEXT fiscal year. (i.e. Work performed in March 2013 would be credited as abatement in February and May of 2014). The keeper of these records will be the Assessor.

DEPARTMENT HEAD RESPONSIBILITY

Participation by a Town of Uxbridge Department Head is voluntary. The preponderance of evidence of the work performed by a veteran is the responsibility of the department head. Daily supervision by the department head or a member of their staff is required. Documenting work performed must be detailed enough to determine the appropriateness of the work in relation to the time being credited.

VALOR ACT- SECTION EIGHT TAX ABATEMENT APPLICATION

The undersigned is applying to perform work in support of the Town of Uxbridge or one of its departments, in lieu of paying a portion of real estate taxes. Upon certification by the Veterans' Service Director and Assessor, a department head must agree to provide appropriate work, supervision and reporting. The applicant understands that calculation of all tax abatements may not exceed minimum wage rate per hour and maximum abatement will not exceed \$1000.00 for a fiscal year. Application must be made each year.

Name:

Address:

Phone Number:

Area/experience in which you wish to work:

CERTIFICATION BY VETERANS' SERVICE DIRECTOR

The above applicant has submitted a DD-214/discharge and proven to be a qualified veteran to receive abatement credit under the Valor Act, Section 8.

Director of Veterans' Services

CERTIFICATION BY ASSESSOR

The above applicant has property in the Town of Uxbridge worthy of abatement.

Assessor

RELEASE

In consideration of the Town of Uxbridge (the "Town") offering a program under which Veterans may perform services for the Town in consideration of credits to their property tax bill, under the provisions of G.L. c 59, §5N (the "Program"), in which I may participate, I _____ of _____, Uxbridge, MA (the "Releaser"):

- (a) I hereby agree to release the Town and its agents and employees in advance from any and all claims, suits or causes of action which I may have for personal injury or property damage which I may directly or indirectly may suffer as a result of participating in the above referenced Program.
- (b) I hereby expressly agree to indemnify and hold harmless the Town, and its agents and employees from any and all loss, damage or expense, including court costs and attorney's fees, which they or any of them suffer as the result of the filing of a civil action against the Town or their employees, by me or anyone on behalf of me or my estate in any way arising from the above referenced Program.
- (c) I agree that, prior to participating in the program; I will take and satisfactorily complete any tutorial, training or orientation that the Town may require.
- (d) I hereby represent that I am in satisfactory physical condition and am fit enough to participate in the Program. If required to do so by the Town, I shall complete, in a manner deemed satisfactory to the Town, any necessary medical questionnaire prior to parting in the Program.
- (e) I understand and acknowledge that this is a legally binding agreement that addresses important legal rights and that I enter into such agreement of my own free will, with a clear mind and adequate capacity to understand and appreciate its terms and conditions.