

SENIOR TAX ADVISORY COMMITTEE

GOALS AND OBJECTIVES

At Town Meeting on May 7, 2002 the Town of Carlisle voted to accept the provisions of Chapter 59, Section 5K of Mass. General Laws, Senior Citizen Real Estate Tax Vouchers and Chapter 60, Section 3D of Mass. General Laws, Aid to Elderly and Disabled Fund. On September 10, 2002 the Town of Carlisle Board of Selectmen voted unanimously to appoint Board of Assessor Chairman, James Marchand; Town Treasurer/Tax Collector, Ann Vandal; Resident and Council on Aging Director, Elizabeth Jewell; Resident and Assistant Council on Aging Director, Susan Evans and Resident, Nadine Bishop to the Senior Tax Advisory Committee.

PURPOSE

The purpose of the Senior Tax Advisory Committee is to implement and administer the Senior Citizen Real Estate Tax Voucher Program and the Aid to Elderly and Disabled Fund.

DEFINITION OF CHAPTERS

Chapter 59, Section 5K establishes a property tax work-off program for taxpayers over 60 years old. Under the program, participating taxpayers volunteer their services to the Town of Carlisle. In exchange for such volunteer services, the 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 for the real property tax bill exceed \$500 in a given tax year. It shall be the responsibility of the Town of Carlisle 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. The Town of Carlisle 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 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.

Chapter 60, Section 3D authorizes the town to design and designate a place on the municipal tax bills, or the motor vehicle tax bills, or to mail with such tax bills a separate form, whereby the taxpayers of said city or town may voluntarily check off, donate and pledge an amount not less than \$1 or such other designated amount which shall increase the amount otherwise due, and to establish a Town of Carlisle aid to the elderly and disabled taxation fund for the purpose of defraying the real estate taxes of elderly and disabled persons of low income.

Any amounts donated to said fund shall be deposited into a special account in the general treasury and shall be in the custody of the treasurer. The treasurer shall invest said funds at the direction of the officer, board, commission, committee or other agency of the Town of Carlisle who or which is otherwise authorized and required to invest trust funds of the city or town and subject to the same limitations applicable to trust fund investments, except as otherwise specified herein. The fund together with the interest earned thereon shall be used for the purpose specified in this section without further appropriation.

In the Town of Carlisle and aid to the elderly and disabled taxation fund, there shall be a taxation aid committee to consist of the chairman of the Board of Assessors, the Town Treasurer, and three residents of the Town of Carlisle to be appointed by the Board of Selectmen.