



CITY OF MARLBOROUGH

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"SCRPT"

Senior Citizen Residential Property Tax Work-Off Program

The City of Marlborough values the wealth of skills and knowledge possessed by its senior residents. The "SCRPT" program provides seniors the opportunity to share their skills in service to the community and receive up to a \$1,000 abatement on their property taxes. The success of the program depends on the co-coordinated efforts of the various town departments requesting services, the program co-coordinator who matches the volunteers, the Assessor's office that administers the abatement process and the Treasurer's office where payments are submitted.

Attached is the application and related documents that **must be completed and returned in person to the Senior Center by Tuesday, September 4th by 4:00 p.m.** Please complete and sign the SCRPT application, and bring your license or other government issued ID with you for submission. We recommend that you call in advance to be sure a staff person who can verify the CORI information will be available to accept your packet. Please keep the first two pages of this packet for your information.

If you would like to attend the lottery drawing for the 2014-15 SCRPT participants please come to the Senior center on Friday, September 12th at 2:30.

Thank you for your interest in the "SCRPT" program if you have any questions please feel free to give Jennifer Claro a call at 508-485-6492, ext. 13.

KEEP THIS PAGE FOR YOUR REFERENCE
(DO NOT RETURN WITH APPLICATION)



CORI	_____
Mtg	_____
AZ	_____
(Office Use Only)	

CITY OF MARLBOROUGH
 SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM
 "SCRPT" APPLICATION

BASIC INFORMATION

Date of Application: _____

Name: Mr. Ms. Mrs. _____
 (circle one) Last First Middle Initial

Street Address: _____ Marlborough, MA 01752

Mailing Address (if different from above): _____

Primary Telephone: _____ [Home or Cell] Alternate: _____

E-mail: _____ Date of Birth: _____

ELIGIBILITY REQUIREMENTS

Please answer all of the following questions by circling YES or NO.

- 1) Are you over the age 60? _____ YES _____ NO
- 2) Have you lived in the City for at least five years? _____ YES _____ NO
- 3) Are you the owner of record of the home? _____ YES _____ NO
- 4) Is this your primary residence? _____ YES _____ NO
- 5) Have you attached a copy of current tax bill? _____ YES _____ NO
- 6) Have you attached a copy of income records? _____ YES _____ NO

JOB SKILLS

In the following section, please include any skills you possess such as computer skills, or languages spoken.

Special Job skills: _____

Interests and hobbies: _____

WORK EXPERIENCE

In the following section, please complete the information for your most recent (or relevant) employment. Attach any additional employment experience to the back of this application.

1) _____

Company/Organization Name	Dates of Employment
Supervisor	Phone Number
Address	
Description of Responsibilities	

2) _____

Company/Organization Name	Dates of Employment
Supervisor	Phone Number
Address	
Description of Responsibilities	

VOLUNTEER EXPERIENCE

In the following section, please complete the information for any volunteer experience you possess. Attach any additional volunteer experience to the back of this application.

1) _____

Organization Name	Volunteer Dates
Supervisor	Phone Number
Address	
Description of Responsibilities	

2) _____

Organization Name	Volunteer Dates
Supervisor	Phone Number
Address	
Description of Responsibilities	

REFERENCES

In the following section, please complete the information for your references. Please note, relatives may not be listed as references.

Senior Circuit Breaker Tax Credit Information

General Rules and Qualifications

Certain taxpayers age 65 or older may be eligible to claim a refundable credit on their state income taxes for the real estate taxes paid during the tax year on the residential property they own or rent in Massachusetts that is used as their principal residence.

Refundable Credit:

If the credit exceeds the amount of total income tax due for the year, the excess amount of the credit will be refunded to the taxpayer without interest.

Maximum Credit Allowed for Tax Year 2014-15 :

For tax year 2014-15, the maximum credit allowed for both renters and homeowners is \$980.

To be eligible for the credit for the 2014-15 tax year:

1. the taxpayer or spouse, if married filing jointly, must be 65 years of age or older at the close of the taxable year;
2. the taxpayer must own or rent residential property in Massachusetts and occupy the property as his or her principal residence;
3. the taxpayer's "total income" cannot exceed \$52,000 for a single filer who is not the head of a household, \$65,000 for a head of household, or \$78,000 for taxpayers filing jointly; and
4. for homeowners, the assessed valuation of the homeowner's personal residence as of January 1, 2014, before residential exemptions but after abatements, cannot exceed \$729,000.

No credit is allowed if one of the following applies. Taxpayer:

- claims **married filing separate** status; or
- receives a federal or state rent subsidy; or
- rents from a landlord who is not required to pay real estate taxes; or
- is the dependent of another taxpayer.

Qualification for Real Estate Tax Credit is determined by completing the following worksheets/Schedules:

- **for residents and part-year residents**, both Schedule CB Worksheets and Schedule CB, Circuit Break Credit.
- **residents and part-year residents** can check to see if they may qualify by reviewing the Income and Tax Thresholds Table below. If they qualify, the credit is determined by completing the both Schedule CB Worksheets and the Schedule CB, Circuit Breaker Credit.
- **nonresidents do not** qualify for this credit since the property must be an owner occupied principal residence located in Massachusetts.

Income and Tax Thresholds

Calculation:

Total Income = Massachusetts adjusted gross income

plus: all other income excluded from Massachusetts gross income

less: the personal income dependent, over age 65 and blindness exemptions

Tax payments = total tax paid in the tax year (or 25% of rent)

less: real estate tax abatements, exemptions and other reductions received in the tax year

less: interest and penalty charges on delinquent payments

plus: 50% separately stated water and sewer paid in the tax year

plus: betterments

Tax Credit 2011 Thresholds:

Filing Status Thresholds	Total Income less: certain personal income exemptions & deductions	10% of Total Income	Minimum Real Estate Tax less: real estate tax abatements & exemptions plus: 50% separately stated water & sewage	Minimum Total Rent
	\$5,000	\$500	\$501	\$2,004
	\$10,000	\$1,000	\$1,001	\$4,004
	\$15,000	\$1,500	\$1,501	\$6,004
	\$20,000	\$2,000	\$2,001	\$8,004
	\$25,000	\$2,500	\$2,501	\$10,004
	\$30,000	\$3,000	\$3,001	\$12,004
	\$35,000	\$3,500	\$3,501	\$14,004
	\$40,000	\$4,000	\$4,001	\$16,004
	\$45,000	\$4,500	\$4,501	\$18,004
	\$50,000	\$5,000	\$5,001	\$20,004
max for single	\$52,000	\$5,200	\$5,201	\$20,804
	\$55,000	\$5,500	\$5,501	\$22,004
	\$60,000	\$6,000	\$6,001	\$24,004
max for head of household	\$65,000	\$6,500	\$6,501	\$26,004
	\$65,000	\$6,500	\$6,501	\$26,004
	\$70,000	\$7,000	\$7,001	\$28,004
	\$74,000	\$7,400	\$7,401	\$29,604
max for married filing joint	\$78,000	\$7,800	\$7,801	\$31,204



CITY OF MARLBOROUGH
SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM

CONDITIONS OF PARTICIPATION

Please read and initial each box in the spaces provided:

	Participants will be credited for actual hours worked only and will not receive any credit for holidays, sick days, or personal days.
	Participants are credited on a per hour basis and will not be given credit for partial hours worked.
	Participants are responsible for working the full 125 hours needed to achieve the maximum \$1,000 property tax abatement by June 30, 2015.
	Participants are not eligible for any benefits.
	Participants may be dismissed from the program at any time with just cause. Participants may choose to end their participation in this program by providing one week's written notice to the Director of the Council on Aging. Participants who leave the program will not be eligible to return until the following fiscal year (participants who leave will be credited for hours worked to that point).
	I understand that this abatement will be considered income for federal tax purposes and that I may be liable for a Social Security assessment based on my retirement age (dependent on your date of birth). I accept responsibility for understanding any financial impact I may incur through my participation in this program.
	I agree as a participant to respect confidential and/or personal information and not disclose such information in dealing with clients, customers, and/or their families at all times in my tasks and/or projects with a city department.

Understanding of Indemnification and Liability

I understand and agree to all the terms listed above. I further understand and agree to indemnify and hold harmless the City of Marlborough against any negligence claims brought by third parties on account of my participation in this program. In particular, I acknowledge my responsibility for the costs of defending the City against such a third-party claim and for the amount of any settlement or judgment in favor of the third party on account of my participation in this program.

PRINT NAME

SIGNATURE

DATE