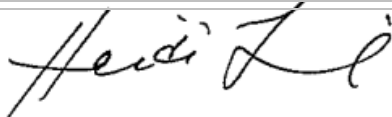


Town of Needham Select Board

Policy Number:	SB-ADMIN-011
Policy:	Senior and Veterans Tax Work-Off Rules and Procedures
Date Approved:	September 24, 2025
Date Revised:	
Approved:	

1. Policy

The Senior and Veterans Tax Work-Off Programs (“programs”) were authorized in their current iteration by a vote of the May 12, 2025 Special Town Meeting. The two programs provide property tax relief to (1) property owners over the age of sixty (60) and (2) to those who are qualified veterans of the United States Armed Forces (or spouses of qualified veterans who are either deceased or unable to participate due to a service-connected disability). The programs are governed by a structure authorized under Massachusetts General Law Chapter 59, Section 5K and 5N, respectively.

The May 12, 2025 Special Town Meeting further voted to allow the maximum reduction of the participant’s real property tax bill to be based on up to 125 hours of service at the state minimum wage annually.

The relevant statutes authorizing these programs and accepted by Town Meeting further provide the Select Board “power to create local rules and procedures for implementing” the programs. The Board deems it prudent to establish said rules and procedures to provide for the administration of these programs.

2. Applicability

This policy applies to Town of Needham departments and staff responsible for the provision of the programs. The Board acknowledges that the Board of Assessors has an independent role in the provision of this program.

3. Program Rules and Procedures

- 3.1 General Administration: The Town Manager shall ensure that the programs are administered, to include application, placement, program year, and property tax bill reduction processes.
- 3.2 Placement and Participation: The number of active participants in the programs will be limited by the number of placements available at a given time. Placement is not guaranteed and will be prioritized on a first-come, first-served basis determined by the date of receipt of a completed application. A wait list may be established should demand exceed placement opportunities. Both programs will be administered together with a combined placement prioritization and waitlist.

Participants may reject a placement if they do not wish to do the assigned work and will be offered the next available placement. The Town may withhold placement of applicants in the event that funds are not available to compensate participants. The Town may terminate a participant's placement or the placement of their approved representative at any time including, without limitation, upon a determination by the applicable supervisor that the participant has not satisfactorily performed in their assigned role or has failed to act in keeping with expected conduct.

- 3.3 Designation of Approved Representative: Qualified participants physically unable to complete assigned work may designate an approved representative to complete the work on their behalf. Approved representatives must be identified by the participant. Approved representatives must be at least eighteen (18) years old and capable of accomplishing the work required by the placement.
- 3.4 Income Cap: To qualify for the programs, eligible applicants must have a household income at or below eighty (80) percent of the Boston-Cambridge-Quincy Area Median Income (AMI).
- 3.5 Residency: To qualify for participation in the programs, an eligible applicant's primary residence must be the property that they would be working off the property tax of.
- 3.6 Tax Status: To qualify for the programs, eligible applicants must be current on all tax payments due to the Town of Needham.