



LANCASTER BOARD OF SELECTMEN
Regular Meeting Minutes
Of November 18, 2019

I. CALL TO ORDER

Chairman Stanley B. Starr, Jr. called the Regular Meeting of the Board of Selectmen to Order at 6:00 P.M. in the Nashaway Meeting Room, located in the Prescott Building, 701 Main Street, Lancaster, Massachusetts. Present were Selectmen Walter F. Sendrowski, Jay M. Moody and Town Administrator Orlando Pacheco.

II. PUBLIC COMMENT PERIOD

Opportunity for public to address their concerns, make comment and offer suggestions on operations or programs, except personnel matters. Complaints or criticism directed at staff, volunteers, or other officials shall not be permitted.

Heather Lennon, 294 Nicholas Drive, asked the Selectmen when is the deadline up for Mr. Pacheco's contract as well as other Town Employees' contracts. She would like to have the opportunity for input regarding those contracts.

Stephanie Stanton, 942 Main Street, asked about the Affordable Housing Committee working session.

Linnea Lakin Servey, 1394 Main Street, commented on the town's email, is there a mechanism in place to acknowledge when an email has been delivered.

III. APPROVAL OF MEETING MINUTES - NONE

IV. SCHEDULED APPEARANCES & PUBLIC HEARINGS

6:10 P.M. Notice of Public Hearing – Tax Classification for Fiscal Year 2020

Selectman Sendrowski read the following Legal Notice into the Minutes:

In accordance with G.L. c.40, §56, the Board of Selectmen will conduct a Public Hearing on the question of adoption of percentages of the total tax levy to be borne by each class of real property (residential, commercial, industrial, open space) and personal property for Fiscal Year 2020. The Hearing will be held in the Nashaway Meeting Room, Prescott Building, 701 Main Street, Lancaster, MA on Monday, November 18, 2019, at 6:10 P.M. All interested parties are invited to attend and be heard

Selectman Sendrowski moved to open the public hearing at 6:10 p.m. Selectman Moody Seconded. Walter F. Sendrowski vote Aye, Jay M. Moody vote Aye and Stanley B. Starr, Jr. vote Aye. [3-0-0]

Present: Harald Schied, Regional Tax Assessor
 Debra Sanders, Principal Assessor and Member Lancaster Board of Assessors
 Michael Burke, Sr., Co-Chair of the Board of Assessors

Mr. Scheid stated that the purpose of the Public Hearing is to receive input in order to determine whether to set a single uniform tax rate for all classes of property, or to split the rate by setting a higher tax rate for commercial and industrial property.

Municipalities with a large commercial/industrial tax base often see fit to shift the tax burden to help maintain lower residential taxes. Lancaster, like most small Massachusetts towns has, in the past, chosen not to shift taxes.

The goal of recent classification hearings has been to maintain a uniform tax rate across all classes of property. The Board of Assessors recommends that the Selectmen continue this practice. Historically, the Board of Assessors has determined that a two-tier tax rate is inappropriate for Lancaster

The Fiscal Year 2020 Levy Limit and Amount to be Raised:

The following is a calculation of Lancaster's estimated levy for fiscal year 2020.

Fiscal Year 2019 Levy	\$17,729,094
Levy Increase allowed under Prop. 2 ½	443,227
New growth revenue (estimated)	601,978
Debt excluded under Prop. 2 ½	1,503,460
Fiscal Year 2020 maximum allowable levy	20,277,759
Levy Ceiling	25,511,131
Levy to be raised (rounded by tax rate)	20,255,838

Valuations by Class Before Tax Shift

<u>Major Property Class</u>	<u>Valuation</u>	<u>Percent</u>	<u>Res vs CIP%</u>
Residential	\$867,276,328	84.99%	84.99%
Commercial	\$ 88,541,318	8.6767%	
Industrial	\$ 34,447,444	3.3757%	15.01%
Personal Property	<u>\$ 30,180,150</u>	<u>2.9576%</u>	
TOTAL	\$1,020,445,240	100.0000%	100.000%

Tax Rates

Based on the shift factors, the Board of Assessors has calculated the following tax rate needed to raise the tax levy:

<u>Property Class</u>	<u>FY2020</u>	<u>FY2019</u>
Residential	\$19.85	\$19.75
Commercial	\$19.85	\$19.75
Industrial	\$19.85	\$19.75
Personal Property	\$19.85	\$19.75

The Assessors noted that the Fiscal Year 2020 rate is an estimate and may change upon the Department of Revenue review.

Tax Impacts

With a few exceptions, Fiscal Year 2020 residential valuations have increased by 6.7% compared to assessed values from last year, reflecting a healthy real estate market.

The average residential tax bill calculation will change as follows:

FY2019 Average Single Family Valuation	\$339,477
Taxes at \$19.75 per thousand	\$ 6,704
FY2020 Average Single Family Valuation	\$ 360,250
Taxes at \$19.85 per thousand	\$ 7,151
Average Tax Increase	\$ 447

Selectman Sendrowski moved to close the Public Hearing, Selectman Moody Seconded. Walter F. Sendrowski vote Aye, Jay M. Moody vote Aye and Stanley B. Starr, Jr. vote Aye. [3-0-0]

Selectman Sendrowski moved that in accordance with M.G.L. C.40, §56, as amended, the percentage of local tax levy which will be borne by each class of real and personal property, relative to setting the FY2020 tax rates and set the Residential Tax Factor of 1.0000, with a corresponding CIP shift of 1.0000, pending certification of the Town's annual tax recap by the Mass. Department of Revenue. Selectman Moody Seconded. Walter F. Sendrowski vote Aye, Jay M. Moody vote Aye and Stanley B. Starr, Jr. vote Aye. [3-0-0]

6:15 P.M. Notice of Public Hearing – License to Store

Selectman Sendrowski read the following into the Minutes:

Notice is hereby given that a Public Hearing will be held on Monday evening, November 18, 2019, at 6:15 P.M., in the Nashaway Room, Prescott Building, 701 Main Street, Lancaster on application N&K Lancaster, LLC (Mobile Station) 1424 Lunenburg Road, Lancaster to AMEND its License to Store by adding 10,000 gallon Diesel Tank located at 1424 Lunenburg Road, Lancaster, MA to service the Mobile Gas Station. All persons interested in and wishing to be heard on this matter are requested to appear at the aforementioned time and place. Written comment will also be accepted up to time of said hearing.

Selectman Sendrowski moved to open the Public Hearing, Selectman Moody Seconded. Walter F. Sendrowski vote Aye, Jay M. Moody vote Aye and Stanley B. Starr, Jr. vote Aye. [3-0-0]

Jim Basile, Staff Engineer for Hannigan Engineering, was present to answer questions the Selectmen may have. Orlando Pacheco explained to the Selectmen that Fire Chief Hanson has approved the application for License.

Seeing no further discussion, Selectman Sendrowski moved to close the Public Hearing, Selectman Moody Seconded. Walter F. Sendrowski vote Aye, Jay M. Moody vote Aye and Stanley B. Starr, Jr. vote Aye. [3-0-0]

Selectman Sendrowski moved to grant N&K Lancaster, LLC's application to amend its License to Store by adding 10,000 gallon Diesel Tank located at 1424 Lunenburg Road. Selectman Moody Seconded. Walter F. Sendrowski vote Aye, Jay M. Moody vote Aye and Stanley B. Starr, Jr. vote Aye. [3-0-0]

6:20 P.M. Andrew Dennehy-Beta Group Inc.
Re: Draft Municipal Vulnerable Preparedness Plan Presentation

Mr. Dennehy updated the Board of Selectmen on the Municipal Vulnerable Preparedness Plan, which was created by Governor Baker and the Executive Office of Energy and Environmental Affairs. The Municipal Vulnerable Preparedness Program (MVP) is to provide technical and financial support for municipalities to identify hazards and develop strategies to improve climate change resiliency and implement priority projects.

Mr. Dennehy spoke about the Community Resilience Building Workshop for the Town of Lancaster on October 7th and 9th in which the goal was to discuss hazards that impact the Town, features in the community, and develop a list of the action to help mitigate the impact of hazards on those identified.

Top 4 Hazards

- . Inland flooding
- . Severe Winter Storms
- . Invasive Species
- . Other severe storms

Top Priority Actions:

- . Feasibility study to find location for shelter facility in town
- . Assessment and replacement of culverts town-wide
- . Maintenance program for culverts and securing funds for increased staffing
- . Elderly and disabled outreach and emergency action plan
- . Evaluate generators at all municipal buildings and facilities
- . Raise Route 117 with cross drains

Additional Top Actions:

- . Develop general maintenance Order of Conditions with Conservation Commission
- . Drainage improvements on S. Main Street
- . Increase outreach to low income and elderly populations
- . Backup generator for Town Hall
- . Upgrade highway radio
- . Wells/storage tanks – access runoff at tanks upgrade backup power supply

Mr. Dennehy stated that the final report will come before the Board of Selectmen.

V. BOARDS, COMMITTEES AND DEPARTMENTS REPORTS
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1. Recreation Committee

Recreation Committee Chair Win Clark gave a brief update over the past year regarding the Recreation Committee. *(see attached update)*

2. Town Forest Committee

Town Forest Committee Chair Tim Castner came before the Selectmen to give some of the highlights of the projects they are currently working on.

- . Kiosk/Sign at the Town Forest Entrance – Eagle Scout Project
- . Trail and Maintenance Work – National Honor Society Clean up Project
- . Management Plan
 - ~ Second phase of logging
- . Purchase of 28 acres of forest land from Atlantic Union College (AUC) – Town Administrator Pacheco updated the Board regarding AUC's agreement to sell 28 acres of forest land to the Town for \$3000/acre, for a purchase price of \$86,000 to \$89,000. Mr. Pacheco noted stated that a they will work on trying to get a state forest grant for the purchase of this forested land.

Mr. Castner noted that will the addition of the AUC parcel, the town of Lancaster would own 520 acres of forest, which would bring the town above the 500 acres required to be eligible for certain federal grants.

VI. TOWN ADMINISTRATOR REPORT

Town Administrator Orlando Pacheco will update the Board on the status of current projects pending.

1. **117 Bridge Traffic Impact Analysis Memo**

The attached traffic impact analysis on the North main Street Bridge at Bartlett Pond. The roadway will be down to 1 lane during construction with a temporary traffic signal. I did pass this along to the Police Chief and DPW Supt. If any of the bridge work is to coincide with 70/117 Intersection work, both project teams should meet just to make sure the traffic delays can be coordinated to move cars along.

2. ADA Self Evaluation

The Center for Living and Working visited last Thursday to give a general overview of the ADA self-evaluation plan. They will assess the outdoor facilities first given the time of year. They will evaluate the building after so weather does not slow the process down. Based on their schedules the process will take several months to complete but are expecting to start on 11/20.

3. Mass Save Municipal Partnership

The Town, working with resident volunteers, has applied to participate in the Mass Save Municipal Partnership. The goal of the program is to have 10% of homes and businesses in the community receive energy audits over a 12 month period. If selected, the program will run from Jan 1, 2020 thru Dec 21, 2020. Notifications will be made this coming week.

4. AUC Update

Several individuals have been coming to discuss their potential purchases from the college. All buyers have stated that their purchases are for the buildings with no plans to alter any facilities at this point. The individuals have only identified property and structures NOT part of the core campus. Mr. Pacheco will keep you apprised of any additional developments.

5. Kalon Farms

Frank Diluna, attorney for Kalon Farms has responded to some of Mr. Pacheco's concerns in a previous letter. He asked that he come to the Board's next meeting to discuss financials, which will require more explanation and will not be provided in advance

VII. ADMINISTRATION, BUDGET, AND POLICY

1. Senior Tax Abatement Program

Selectman Moody asked this item be added on to the agenda, noting that there were concerns about the process and Selectman Moody felt it was more complicated than other towns.

Town Administrator Pacheco gave a brief overview of the program as it was amended by the Board in the past two years. (*see attached Senior Citizen Property Tax Work-off Program and application form*)

Mr. Pacheco pointed out 2018 Work-Off program:

- . There were 11 applicants approved for a total of \$11,321.25 from the
- . 5 applicants earned the full \$1500 in exchange for their community service.
- . 4 applicants earned under the \$1500.
- . 2 applicants approved for the work-off did not work at all.

Selectman Moody asked if the amount of money not used from the Overlay can be returned to the General Fund. Town Administrator Pacheco he was have to check with the Department of Revenue (DOR), however he noted that there are municipal accounting standards that has to be followed, and the overlay is managed by the DOR.

2. 0 Sterling Road Chapter 61A Right of First Refusal Notification

Chairman Starr gave a little background to 0 Sterling Road Chapter 61A Right of First Refusal:

- . Letter from the Law Office of Stuart L. Snyder, PC who represents Gail N. Kilbourn, was received by the Town Clerk on November 4, 2019.
- . The Town has 120 days to act on a Chapter 61A.
- . The last day to act on 0 Sterling Road Chapter 61A Right of First Refusal is February 29, 2020
- . Would like to have a Selectmen meeting specific to this issue (0 Sterling Road Ch 61A)
- . He would like to take no action on this agenda item this evening.

- . He noted the 41 emails he received, in which most asked the Selectmen to Exercise their Right of First Refusal.

Town Administrator Pacheco noted that the packet received for the Notice of Intent pursuant to G.L. c. 61A, from Attorney Snyder was sent to Town Counsel for review.

Victoria Petracca came before the Board to state that she has Attorney Janet Morrison in the audience, who has reviewed the Notice and the Purchase and Sale agreement and does not comply with the Chapter 61A requirements.

Attorney Morrison came before the Board and presented her letter as well as explaining why the P&S did not meet the requirements, noting there were 16 deficiencies. (*See the attached letter*). Attorney Morrison stated that the Notice of Intent lack a bona fide offer, noting that an offer that cannot be subject to zoning or contingencies; pointing out that the P&S contained a contingency requiring perk tests. It was further explained that the 120 day period does not start until after the errors are remedied. She further stressed the Town has 30 days from the original notification of November 4th to demand that the Purchase and Sale follow the law.

Town Administrator Pacheco will forward Attorney Morrison's letter to the Town Counsel for review prior to taking any action on this matter.

Further discussion on, (should the town exercise their right of first refusal), the possibility of assigning to the Land Trust to give the Town some time obtaining grants to offset some of the purchase price.

Lancaster resident, Dick Trussell, 15 Burbank Lane, asked the Selectmen if the owner could consider donating the land to the Town, in which the owner could offset the capital gains.

Town Administrator Pacheco suggested that the Selectmen keep 0 Sterling Road First Right of Refusal as an agenda item for the next several meetings.

3. Affordable Housing Committee

Chairman Starr stated that at this point he has not seen any drafts or a mission statement regarding the creation of an Ad Hoc Affordable Housing Committee. Chairman Starr would like to see this committee consist of 5 members with the Town Administrator and the Planning Director as ex-officio members. He noted that the ad hoc committee should have members from other departments/committees, such as the Conservation Commission, Housing Authority, and Land Trust. Selectman Moody suggested to include the COA Director as a possible member.

Planning Board member Carol Jackson, recommended Victoria Petracca, who has a wealth of information regarding Affordable Housing. Selectman Sendrowski questioned if Mrs. Petracca should be on the committee given she is a litigant in the Zoning Board of Appeals decision on the Goodridge Estate Development.

Further discussion on the importance of developing guidelines for the Affordable Housing Committee. Selectman Sendrowski would like to review other Towns who have Affordable Housing Trusts.

Selectman Sendrowski moved to table the discussion regarding Affordable Housing Committee until more information is made available. Selectman Moody Seconded. Walter F. Sendrowski vote Aye, Jay M. Moody vote Aye and Stanley B. Starr, Jr. vote Aye. [3-0-0]

VIII. APPOINTMENTS AND RESIGNATIONS - NONE

IX. LICENSES AND PERMITS - NONE

X. NEW BUSINESS *

**This item is included to acknowledge that there may be matters not reasonable anticipated by the Chair.*

XI. COMMUNICATIONS

XII. ADJOURNMENT

Seeing no further business, on Motion by Selectman Sendrowski, seconded by Selectman Moody, it was unanimously voted. The Board of Selectmen adjourned at 8:10 P.M.

Respectfully submitted

Kathleen Rocco
Executive Assistant

Walter Sendrowski

Walter F. Sendrowski, Clerk

Approved and accepted: *Dec 2, 2019*

Lancaster Recreation Committee

Update for Board of Selectmen Meeting – November 4, 2019

Members: Katie O’Riorden, Ken Pagington, David Carr, Mark Renczkowski, Stephen Hutchinson, Win Clark,
and Joe Kennedy – Director: Andrea Kiuru-Shepard

2019 Community Improvements and Additions

Nathanial Thayer Memorial Park

Accessible Playground & Splash Pad opened this year

- Completed: landscaping, piping, fencing, paving, equipment, signage
* Promoting Thayer Foundation **Brick Walkway Fundraiser** to support more landscaping and addition of benches etc.
- Planning: Next phase of park improvements

Ball Fields

- Completed: field, fence and pavement repairs, acquired donation of portable bleachers & repaired existing, tree branch removal for safety
- Planned (potential): further bleacher, fence and shack repairs, further field improvements, roofing repair for dugouts, new scoreboard – more with regard to larger park improvement plan.

Town Beach

Beach House Improvements

- Completed: Painting of interior – floors, walls, ceilings & partitions in restrooms, snack shack, and all publicly accessible areas. Plumbing repairs, including floor drain and urinal. Newly donated refrigerator and storage for snack shack items.
- Landscaping including new marble chips, donated hand-built planters, clean-up of back of building, new signage for posted “Beach Rules” etc. Savings and better service through new dumpster company.

Recreation, Programs and Safety

- Continuation of Youth Swim Lesson Program, replacement of first aid and lifeguard safety equipment, Paddleboard Rentals, recreational games (corn hole, volleyball, etc.)

- In Planning: purchase of additional paddle boards, reintroduce swim out raft and/or dock, other recreational ideas (book swap etc.), new trash receptacles, beach pass distribution and check-in process

New and Recurring Events & Programs

Youth Recreation Basketball & Adult Basketball

- Youth continues this year with new youth basketball coordinator Brian Hudak swimmingly running the program (grades 1-8)
- Adult continues this year with Zach Gilmore

Hikes, Trails and Fishing Events – Stephen Hutchinson

- Monthly events held and continue at Lanc Conservation Areas and local areas such as Wachusett Reservoir. Fishing programs have proven very popular (last event in Aug. 30+ participants with Wildlife Fisheries)
- Planned: Winter 2020 – Ice Fishing with Wildlife Fisheries, Tracking Program (outdoor or in – weather permitting with David Brown Wildlife)

Guitar Lessons – Mark Renczkowski

- Held monthly. Participation always at maximum. Acoustic child size guitars acquired by Rec.
- Planned: Continuation of program and expansion of adult/child practice sessions

Art Camp – Art Ventures

- Held one week camp in July
- Planned: Feb. vacation week

Kids Code & Play Classes – Armando Vega

- Held classes in May (two – 2hr sessions)
- In Planning: more classes winter 2020

Town Wide Yard Sale – David Carr & Victoria Towne

- Held June 15th on Green and around town
- Plan: discuss potential for Spring

Halloween on the Green

- Event continues to be a success drawing hundreds.
- New last year and this, Pumpkin Carving Event and Magician

Soccer Camp

- Planned week of Aug 3rd with BEST FC

Potential Programs

- Teen thru Adult Yoga
- Kids Test Kitchen
- Senior Pen Pals

Partnerships

- Rotary Club – fundraising and partnering more with Bolton and Stow
- Band Concert Series
- Events at Fair Grounds



TOWN OF LANCASTER SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM

Purpose: *Guidelines for the Senior Citizen Property Tax Work-Off Abatement Program are in accordance with Massachusetts General Law Chapter 59 Section 5K*

To provide property tax relief to lower-income, senior homeowners, over 60 years of age. Eligible seniors are given the opportunity to reduce their property tax obligation by as much as \$1,500.00, in exchange for community service. Under the program, participating taxpayers volunteer their services to the municipality in exchange for a reduction in their tax bills.

Eligibility Requirements

The senior must satisfy tests relating to age, domicile, ownership, occupancy, annual income and assets. If the senior owns the property with someone who is not their spouse, for example, their children, siblings, other relatives or partner, then each of the other co-owners must also satisfy the income and asset tests. Town of Lancaster employees will not be eligible for this program. Members of Boards, Commissions, Councils, and Committees cannot participate by doing work related to their appointed or elected position.

Age: senior applicants must be over 60 years of age

Ownership and Residency: applicants must be the assessed owner of the property on which the tax to be abated is assessed, or have acquired ownership before the work is performed and the abatement applied. The applicant must own and occupy the property as their domicile. Their domicile is where their principal and legal home is located, their family, social, civic and economic life is centered and they plan to return whenever they are away. They may have more than one residence, but only one domicile.

- If the applicant holds a life estate in the domicile, the applicant is the owner
- If the domicile is held in a trust, the applicant must have legal title, i.e., be one of the trustees, on the applicable January 1 assessment date, or at the time the work is performed

Income Limits: applicant's income (gross receipts) for the previous calendar year cannot exceed a specified limit. Gross receipts means income from all sources. If the applicant is single, the allowable gross receipts of the applicant **and other household members** cannot exceed \$75,000. If the applicant is married, the limit is based on the combined gross receipts of the applicant, their spouse **and other household members** and cannot exceed \$100,000.

Asset Limits: applicant's assets (whole estate) cannot exceed \$500,000. Whole estate means all assets to which the applicant has legal title and access as sole, joint owner or trustee that contribute to their total worth. The value of the domicile and one registered vehicle will not be included.

Documentation: applicant must provide whatever information is reasonably required to establish their eligibility. This information may include, but is not limited to:

1. Birth Certificate
2. Evidence of ownership, domicile and occupancy
3. Income tax returns, bank and other asset account statements



TOWN OF LANCASTER SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM

Exceptions

Exceptions to the eligibility requirements for **income/asset limitations ONLY** may be considered and reviewed with the Council on Aging (COA) for any unexpected circumstances which may prevent the applicant from qualifying for the Work-Off Program.

Guidelines

Maximum Abatement and Hourly Rate

In accordance with M.G.L. Ch. 59 Section 5K, the maximum abatement taxpayers may earn is \$1,500 per fiscal year. In addition, they cannot receive credit for their services at an hourly rate higher than the state's minimum wage and no lower than the federal minimum wage. The Board of Selectmen have approved an hourly compensation, up to \$1,500 maximum, based upon current state minimum wage, as of program start date which is November 1st. All hours worked for abatement must be completed from November 1 to October 31 and any excess hours cannot be carried over. The amount of the abatement earned by each participant will be applied as a credit/abatement to the **actual** tax bills (third and fourth quarter) for the applicable fiscal year. All completed hours must be certified to the assessors **before** the abatement is applied to the actual tax bills. *(There is a limit of \$1,500.00 per residence/property per fiscal year. Hours can be shared by spouses residing in the same household; however, credit cannot exceed the \$1,500 between the two.)*

Jobs

A variety of jobs may be available; types of duties may include clerical assistance; sorting, filing, shredding, photocopying, light labor, etc. Department heads must submit all requests to the Assessors Office outlining their needs for positions by September 30th prior to the start of the program date (November 1st).

The program will attempt to match the skills and interests of applicants to the needs of Town departments. The number of positions available is based upon funding in each fiscal year combined with the needs of various Town departments.

Application Process

Applications are accepted at any time, but will only be considered as long as funds are available during the program year (November 1 – October 31).

All applicants are required to complete the Program's application form annually. Applications will be available online under the Assessors Department, mailed; upon request, or picked up in the Assessors Office.

Completed applications along with the required verification documents (listed below) must be returned to: Assessors Office, 701 Main St, Suite #3, Lancaster MA 01523.

**** Applications will not be accepted unless all supporting documentation is submitted****

Verification Documents

- Copy of most recent tax bill
- The applicant must provide copies of Income and Asset information which is **confidential** information and not open to the public:
 - Copy of most recent signed Federal Income tax return, if applicable, most recent Social Security benefit statement from the Social Security Administration, pension statement and/or other documentation from any and all other sources of income, ie. W2/1099 Forms
 - Copy of most recent bank and other asset account statements



TOWN OF LANCASTER SENIOR CITIZEN PROPERTY TAX WORK-OFF PROGRAM

Upon receipt and review of the application **and** verification documents by the Assessors Office, applicants will be notified in writing as to whether or not they are eligible to participate in the program. Applicants may not start work until they are in receipt of written notification from the Town informing them of their acceptance in the program and their assigned position. Also, all necessary paperwork must be completed before any work is performed.

Timesheets

Participants will be required to keep track of all hours worked monthly on program timesheets which will be signed by the participant and signed by department heads as verification. Participants must turn in signed timesheets to the Assessors Office by the 5th of each month for hours worked the previous month. All hours must be completed, approved and submitted to the Assessors Office on or before the start of the next program year (November 1), in order to process an abatement on the applicable fiscal year's actual tax bills.

Treatment of Amount Earned

The amount of the property tax reduction the taxpayer receives under this statute is not considered income or wages for the purposes of state income tax withholding, unemployment compensation or workmen's compensation. The abatement amount is however, considered income for purposes of federal income tax therefore an IRS Form W-2 will be provided to the program participant.

Updated 11-06-18
Approved BOS 11-05-2018



**TOWN OF LANCASTER
SENIOR CITIZEN PROPERTY TAX
WORK-OFF PROGRAM**

Program Application Form
This application is not open to Public Inspection

SECTION I

Part A: Applicant Eligibility

Name of Applicant: _____ Date of Birth: _____

Property Location: _____ Lancaster, MA

Mailing Address (if different): _____ Telephone #: _____

Email: _____

Do you occupy (as your domicile) the property: Yes or No (please circle)

Are you the assessed owner of the property: Yes or No (please circle)

(Most recent tax bill must be submitted with application)

Are you single or married: _____

Form of ownership: If the property is subject to a trust, the applicant must have a legal title, (i.e., be one of the trustees)

____ Sole Owner ____ Co-Owner with Spouse ____ Co-Owner with others, indicate: _____
____ Trustee of Trust ____ Life Estate

Do you own any other real estate besides the property location listed above: Yes or No (please circle)

Part B: Gross receipts from ALL SOURCES for the previous calendar year *(You must provide all sources of income for you including other household members; adult children, roommates and partners)*

The Town of Lancaster considers all financial information submitted **CONFIDENTIAL**. Verification documents must be provided for all sources of income.

	Applicant & Spouse	Other Household Members
Wages, Salaries and other Compensation.....		
Interest from financial institutions (banks and/or credit unions).....		
Dividends - as reported on IRS Form 1099-DIV.....		
Retirement Benefits (Social Security, Railroad, Federal, etc.).....		
Supplemental Security Income (SSI).....		
Other Pensions and Retirement Allowances.....		
Net Profits from Business.....		
Rental Income.....		
IRA Distributions.....		
Other Income (ie. Veterans benefits).....		
TOTALS:		



**TOWN OF LANCASTER
SENIOR CITIZEN PROPERTY TAX
WORK-OFF PROGRAM**

Part C: Assets (Whole Estate) – Whole estate means all assets to which the applicant has legal title and access as sole, joint owner or trustee that contribute to their total worth. **The value of the domicile and one registered vehicle will not be included.** The Town of Lancaster considers all financial information submitted **CONFIDENTIAL**. Verification documents must be provided for all assets (ie. Tax bills, bank statement, etc.)

Real Estate:	Value*
Domicile (Legal Residence):	_____
Other: (address) _____	_____
Personal Estate:	
Bank Accounts: Checking, Savings, CDs (Name & Address of Bank)	
_____	_____
_____	_____
IRAs, Annuities, 401Ks, Pensions, Stocks, Bonds, Securities, etc.:	
_____	_____
_____	_____
Motor Vehicles & Trailers: Year, Make & Model	
_____	_____
_____	_____
Other Non-exempt Personal Property: Kind & Description	
_____	_____
	TOTAL: _____

*Values should be as of the date of application filing

SECTION II

Part A: Work Experience

Have you previously participated in this program: Yes or No (please circle)

If you answered YES please indicate department: _____

If staying in current placement, skip to Section III



**TOWN OF LANCASTER
SENIOR CITIZEN PROPERTY TAX
WORK-OFF PROGRAM**

Please list your work experience, skills, interests and other qualifications to be considered in the job placement:

What kind of work would you be most interested in performing?

Do you have any medical conditions or special accommodations which would affect the type of work you could perform?

Please explain:

Part B: Job placements may be available in a variety of Town Departments. Please indicate in which departments you are most interested in working:

Town Offices (Assessors, Collector, Community & Development, Town Clerk) Community Center
 Senior Center DPW Fire Department Library
 Other; please indicate: _____

SECTION III

Other

Please provide any other information relevant to your application that you would like to be considered:

List any unexpected circumstances which may prevent you from qualifying for the Work-Off Program (ie. Medical expenses, household repairs, etc.)



**TOWN OF LANCASTER
SENIOR CITIZEN PROPERTY TAX
WORK-OFF PROGRAM**

**SECTION IV
Acknowledgement/Signature**

Please read the following statements. By signing below you agree to the following:

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this application and all accompanying documents and statements are true, correct and complete. I attest that I have revealed ALL sources of income including any rent or financial/monetary assistance from family or friends living at my residence. I understand that incomplete, false, or inaccurate information may result in the rejection of this application and that false information may result in my dismissal if selected for participation in this program.

I understand that submitting this application does not guarantee acceptance into the Lancaster Senior Citizen Property Tax Work-Off Program.

I understand that if approved for participation:

I may NOT start work until I am in receipt of written notification from the Town informing me of my acceptance in the program and my assigned position. I may earn a maximum credit of \$1,500.00 per year, per household which will only be applied as a credit/abatement to the actual tax bills for the applicable fiscal year and the abatement may be divided between the third and fourth quarter bills. All completed hours must be certified to the assessors before the abatement is applied to the actual tax bills therefore, I must turn in signed timesheets to the Assessors Office by the 5th of each month for hours worked the previous month and ALL hours must be completed, approved and submitted on or before 12:00PM on October 31st. The amount of the property tax reduction I receive under this statute is not considered income or wages for the purposes of state income tax withholding, unemployment compensation or workmen's compensation. The tax reduction is, however, considered income for purposes of federal income tax, therefore an IRS Form W-2 will be provided to the program participant.

I also understand that as a participant of the Senior Citizen Property Tax Work-Off Program, I **MUST** observe the rules of confidentiality. Confidentiality means that anything you see or hear during the course of your work assignment **MUST NOT** be shared with anyone.

The Town of Lancaster reserves the right to discontinue the participant's participation in the program if the Town deems the participant's participation to be detrimental to the participant, the program, or the Town.

Applicant Signature: _____ **Date:** _____

Return completed** application and ALL required verification documents to: Assessors Office
701 Main St. Suite 3
Lancaster, MA 01523

****Applications are deemed complete when all supporting verification documents are provided****

Applications will not be accepted unless all supporting documentation is submitted

ASSESSORS USE ONLY

The applicant: _____ Meets _____ Does **NOT** Meet the qualifications for the Property Tax Work-Off Program

Reason for Denial: _____

Placement: _____

Staff Signature: _____ Date: _____

Notification Letter Sent (date): _____

COA Approval (if applicable): _____ Date: _____