

**CITY OF LYNN NOTICE:**

Notice is hereby given that on Tuesday, April 12, 2022, at 5:30 p.m. the Lynn City Council will hold a public hearing on amending an Ordinance relative to the Senior Citizen Property Tax Work-Off Abatement:

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**IN THE YEAR TWO THOUSAND TWENTY-TWO AN ORDINANCE  
AMENDING THE ORDINANCE ESTABLISHING A SENIOR CITIZEN PROPERTY  
TAX WORK-OFF ABATEMENT**

**SECTION 1:00      PURPOSE**

The purpose of this ordinance and its subparts is to implement the Lynn senior citizens property tax work-off abatement program by adopting reasonable rules and regulations.

**SECTION 2:00.      HOURS, RATE AND ABATEMENT**

Senior citizens participating in this program shall be paid at the rate of the current federal and/or state minimum hourly wage. Seniors shall work a total of number of hours required to earn a one thousand five hundred (\$1,500.00) dollar abatement and total number of hours shall be based upon the current state minimum wage. Seniors who fulfill this hourly work requirement shall receive a one thousand five hundred (\$1,500.00) dollar real estate property tax abatement.

**SECTION 3:00.      ABATEMENT PROCESS**

- A. The number of senior citizens participating in the program shall be limited each year to a minimum of fifty and maximum of seventy. Applications will be available and accepted at the assessor's office or the mayor's office within city hall between August 1 and October 31 of each calendar year. If more than fifty persons apply for such program, a public lottery shall be conducted in the city council chambers overseen by the treasurer, chairman of the board of assessors and city clerk. The city shall make reasonable efforts to accommodate the work requests of participating senior citizens, but final decisions on work assignments shall be based solely on department needs.
- B. A senior abatement committee is hereby established consisting of the director of assessing or his/her designee, a designee of the mayor's office, a designee of the city council and a designee of the council on aging. The senior abatement committee will review all applications and determine which applicants will be accepted into the lottery.
- C. Any misconduct or inappropriate behavior or violations of any City of Lynn or Departmental rule or regulation shall be grounds for the denial of an application to participate in the program.

**SECTION 4:00**      **ELIGIBILITY**

- A. To be eligible for the program, a senior citizen must be at least sixty years of age by July 1 of the fiscal year in which the application is made, have a principal place of residence in the city of Lynn for at least five (5) years and have an ownership interest in that principal place of residence. The ownership interest may include a joint tenancy, tenancy in common, tenancy by the entirety, life tenancy or beneficial interest in a trust which trust has an ownership interest in this principal residence.
- B. In the case of real property with multiple owners, all of the senior citizen owners shall be eligible to receive abatement under this program if they otherwise qualify.
- C. In no event shall a person be eligible for this program if such person's income exceeds fifty-seven thousand dollars for individual applicants, seventy-one thousand dollars for heads of households or exceeds eighty-six thousand dollars for married applicants. (based upon 2018 income restrictions). The income eligibility requirements shall be adjusted annually based upon the most current senior circuit breaker tax credit commencing in 2018 as established by the Massachusetts Department of Revenue. An applicant must submit a copy of his/her income tax return and/or an Internal Revenue Service (I.R.S.) Form 4506-T along with the application.
- D. Current full-time city employees and their immediate family members are not eligible to participate in the tax abatement program. Part-time or seasonal city employees and their immediate family members who meet the income requirements are eligible to participate in the tax abatement program provided that he/she files a disclosure statement with his/her appointing authority as required by M.G.L. c. 268A.
- E. Applicants must submit to a CORI background check and must execute a privacy statement and confidentiality agreement prior to participating in the senior tax abatement program. A copy of a photograph identification shall also be submitted with the application.
- F. The tax abatement received under this program shall be in addition to any other property tax exemptions for which the senior is eligible.

**SECTION 5:00**      **FINANCING OF PROGRAM**

For the purpose of funding this program, the board of assessors shall each year add an additional twenty-five thousand dollars to the overlay amount set forth in the tax recap sheet submitted to the Massachusetts department of revenue.

**SECTION 6:00**      **ACCOUNTING FOR ABATEMENTS**

- A. The tax abatement provided to senior citizens by this program shall be applied to the actual tax bills for the fiscal year. The full tax shall be committed and billed, with the reduction shown on the bill as an abatement or credit against the amount due. The reduction shall be processed as an abatement and charged against the overlay account. Abatements for the fiscal year shall be based upon certifications by the department head for work performed on or before November 30.
- B. The abatement for a fiscal year will be based on hours worked through November 30. Work performed after November 30 will be certified for abatement on the actual tax bill for the following fiscal year.
- C. In no event shall the maximum annual abatement exceed one thousand five hundred (\$1,500.00) dollar.
- D. The application deadline shall be October 31<sup>st</sup> for the following fiscal year.

**SECTION 7:00      CERTIFICATION FOR SERVICE**

The department head supervising the senior citizen's work shall certify to the assessor's office the amount of service performed by the senior citizen as of November 30 of the fiscal year. Such certification, in the form of the attached model, shall be provided to the board of assessors prior to the time the actual tax for the fiscal year is committed and in sufficient time to allow for an abatement to be reflected on the actual tax bill for the fiscal year. A copy of the certification shall be provided to the senior citizen taxpayer before the actual tax bill is issued.

**SECTION 8:00      TAX TREATMENT OF ABATEMENT**

The amount of the property tax abatement the senior citizen taxpayer receives under this program shall not be considered income or wages for purposes of state income tax withholdings, unemployment compensation or workmen's compensation. That abatement earned is considered taxable for federal tax purposes and all participants should consult a tax advisor to ensure compliance with all applicable tax laws, rules and regulations.

**SECTION 9:00      PARTIAL COMPLETION**

A senior citizen who fails to complete the full work requirement to reach the one thousand five hundred (\$1,500.00) dollar threshold shall be entitled to a pro-rata abatement based upon certified hours of work completed at the rate of pay established by this ordinance, provided that such senior citizen has completed at least twenty hours of work.

**SECTION 10:00      INCONSISTENT ORDINANCES**

All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

**SECTION 11:00      TIME OF TAKING EFFECT**

This ordinance shall take effect as provided by the Lynn city charter.