



February 28, 2005

Jo-Ann Resendes
Principal Assessor
Town of West Tisbury
P.O. Box 264
West Tisbury MA 02575-0264

Re: Senior Work Abatement Program
Our File No. 2005-53

Dear Ms. Resendes:

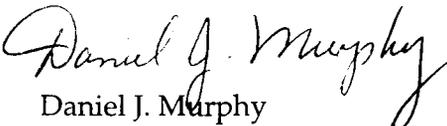
You asked several questions about the handling of a senior tax work-off abatement under G.L. c. 59 §5K when a participating senior moves. That local option statute, which has been adopted by the Town of West Tisbury, allows cities and towns to establish a property tax work-off program under which persons over 60 years of age may volunteer services to the municipality in exchange for a reduction in their property taxes. The reduction is in the form of an abatement of the tax assessed on their domicile, which must be shown on the actual tax bill issued for the fiscal year. No payment is made directly to the taxpayer. You ask about situations where seniors who have earned abatements for a fiscal year sell their homes before receiving their actual tax bills for that year.

We think the abatement must be handled in the same manner as any other abatement where a property is sold. As you know, the owner of real property on January 1 is assessed the tax for the fiscal year that begins on the next July 1 and is personally liable for its payment. Payment of the tax remains the taxpayer's legal obligation, even if the property is sold and the new owner agrees to assume responsibility for paying a portion. Any allocation of the tax between the assessed owner and the buyer is a private agreement and in cases where the tax may be reduced by an abatement or exemption, the agreement should take the reduction into account so that the benefit inures wholly to the seller.

To avoid misunderstandings, the selectmen, or other town department operating the program, may want to make sure that seniors who participate understand that payment for their services is exclusively in the form of an abatement and that they will have to ensure they receive the benefit of that abatement should they sell their homes.

If you have further questions, please do not hesitate to contact me again.

Very truly yours,


Daniel J. Murphy
Chief, Property Tax Bureau

DJM/KC