Senior Circuit Breaker Tax Credit

The Senior Circuit Breaker Tax Credit is available to homeowners or renters age 65 or older by the end of the tax year, who meet the income and property value guidelines. The maximum credit for tax year 2017 is $1,080.

The income limits for owners or renters are:
- $57,000 - single person
- $72,000 - head of household
- $86,000 - married couple filing a joint return.

Since this is a refundable tax credit, you don’t have to owe taxes to receive it, but you need to file a state income tax return. Bring your water and sewer bills along with your property tax bills to your tax preparer. You can also apply for the credit retroactively up to three years.

For Homeowners:
If the combination of the property taxes plus 50% of your water and sewer bills for the year exceeds 10% of your income you could be eligible for the credit, up to the maximum allowed. The property’s assessed value cannot exceed $747,000 as of 1/1/2018.

For Renters:
If 25% of the rent you paid in the calendar year exceeds 10% of your income you may be eligible for the credit, up to the maximum allowed (NOT if you receive a rent subsidy).

For full details, exclusions, and forms for this credit on MA State Income Tax, call 1-800-392-6089 or visit www.Mass.gov/DOR.
GOALS
- Provide property tax credit for eligible seniors in exchange for their service hours.
- Enhance municipal services by utilizing the skills and abilities of seniors.
- Increase senior involvement in local government.

DETAILS OF TAX CREDIT/ REIMBURSEMENT *
For fiscal 2019 the tax credit is $1,000*. This will appear as a credit on the property tax bill after the required hours are completed. The credit will be prorated for fewer hours worked.

ELIGIBILITY *
Minimum 62 years of age
Framingham resident and homeowner for 5 years.
Maximum allowable income is $50,000 for single person or $60,000 for married couple.

APPLICATION PROCESS
Please call the Callahan Center between July 1 and August 25 to receive an application and appointment for the Senior Property Tax Work-Off Program.

508-532-5980

*Please note: details regarding amount of credit, eligibility, number of hours required and number of positions available may change annually. You will be advised of any changes during your scheduled appointment.

The credit received through the Senior Property Tax Work-Off Program may affect your eligibility for the Senior Circuit Breaker Tax Credit. See reverse side for details of that credit.

POSITIONS
The potential number of participants will be determined by the level of city appropriation each year. Positions will be offered in those city departments that show interest in having assistance. The type of assistance requested will be determined by departmental needs. Applicants may have the option to defer a placement, pending the possibility of other opportunities. However, there is no guarantee that additional positions will become available.

Applicants will be chosen on the basis of skills, availability and physical ability, as necessary. First-time applicants will have priority consideration each year. All applicants are required to abide by all City of Framingham policies. The Property Tax Coordinator will provide an information packet to each applicant upon determination of their eligibility for the program.

ACCEPTANCE
Approval of applicants will be a mutual agreement between the requesting department head and the applicant, based on their qualifications and suitability for the position. If an applicant is not qualified or unable to meet expectations after two placements we reserve the option to withdraw the person from the program.

**Applicants who receive the Veterans Work-Off abatement are not eligible for the Senior Property Tax Work-Off.

(See other side for additional sources of assistance with property taxes.)