



Town of Brewster

2198 Main Street
Brewster, MA 02631-1898
Phone: (508) 896-3701
Fax: (508) 896-8089

VETERANS REAL ESTATE TAX ABATEMENT PROGRAM

The Veteran Real Estate Tax Abatement Program matches municipal volunteer opportunities in the Town of Brewster with eligible veterans who are qualified and able to volunteer their services in exchange for a reduction in their real estate tax bills. Program participants may work in a variety of jobs for the Town. While this program is similar to the Senior Tax work-off program, it is separate and distinct.

Veteran Real Estate Tax Abatement Program 2024 Overview (Fiscal Year 2025)

Tax Credit Amount

In exchange for 67 hours of volunteer service, the Town will abate the annual real estate property tax by \$1,000.00* (*less mandatory deductions), **or**

In exchange for 33.5 hours of volunteer service, the Town will abate the annual real estate property tax by \$500.00* (*less mandatory deductions).

Half of the net abatement amount will be deducted from the fall real estate tax bill and the remainder will be deducted from the spring real estate tax bill. Volunteer service hours must be completed before September 1, 2024.

Program Eligibility Requirements

- Town of Brewster veteran, as defined by MGL Ch. 4 § 7 clause 43, or spouse of a veteran in the case where the veteran is deceased or has a service-connected disability.
- Homeowner and occupant as of July 1st of the prior calendar year for the property that the abatement is requested (if the property is in a trust, you must have legal title, i.e., be one of the trustees).
- Owned and occupied real estate in Brewster for the preceding one (1) year.
- Limit of one (1) Veteran Real Estate Tax Abatement per property, if you own multiple properties only your domicile is eligible for abatement, only one (1) owner can apply for this abatement (Note; You will continue to receive other exemptions to which you are entitled).
- Must be current with payment of all Town taxes.
- Residents can only participant in either the Veteran or Senior Tax Work-off Program, not both.
- The abatement will be posted to the real estate tax account once the first half bill has been issued. If you sell your property prior to receiving the posted abatement, an agreement will need to be made between the buyer and seller at closing regarding the property tax abatement.



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Volunteer Assignment Criteria

- Applicants should have skills & qualifications that match volunteer assignment requirements.
- The service hours requirement must be completed before September 1, 2024.
- Hours may not be saved or carried over to the next program year.

Mandatory Deductions for Participants Deducted from Gross Abatement Amount

- OBRA; 7.5% gross contribution unless exempt (this amount may be returned at the end of the program).
- Medicare; 1.45% gross contribution.

State & Federal Tax Obligations

- Exempt from MA taxes.
- Included in taxpayers gross income for both Federal & FICA purposes through a W-2 form.

Benefits; Health/Life/Workers Comp

- Not eligible for any Town benefits.

Application Process

- Complete applications, including all attachments, are due to the Town Hall no later than December 8, 2023.

**TOWN OF BREWSTER
ATTN: SUSAN BRODERICK
2198 MAIN STREET
BREWSTER, MA 02631
(508) 896-3701 x 1170
FAX: (508) 896-8089**



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APPLICATION

DEADLINE: December 8, 2023

Date: _____

Name of Owner: _____

Social Security Number: _____

Address of Residence: _____
(Owner **must** occupy the above residence)

Mailing Address (if different): _____

Home Telephone Number: _____

Cell Phone Number: _____

Email Address: _____

Emergency Contact Name & Phone Number: _____

Please check only one; I am apply for the:

_____ \$500.00 tax abatement (33.5 hours of volunteer service)

_____ \$1,000.00 tax abatement (67 hours of volunteer service)

Eligibility Requirements

	<u>YES</u>	<u>NO</u>
Veteran (provide copy of DD214 form)	_____	_____
Brewster resident (provide copy of current tax bill)	_____	_____



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Departments you would prefer volunteering for:

_____Town Hall (specify dept)

_____Police Department

_____Stony Brook Elementary School

_____Recreation Department

_____Captains Golf Course

_____Swap Shop

_____Natural Resources

_____Fire/Rescue Department

_____Water Department

_____Eddy Elementary School

_____Council on Aging

_____Dept. of Public Works

_____Ladies Library

_____Crosby Mansion

1. Have you ever applied or received any credits on your taxes as part of Brewster’s Senior Real Estate Tax Abatement Program or the Veteran Real Estate Tax Abatement Program? Circle: YES NO If yes, please list the departments and year(s) of voluntary service.

2. Are you currently volunteering with the Town? Circle: YES NO If yes, please list the departments.

3. Please discuss those past experiences and types of skills which might qualify you for this position. Please list three skills.

4. Computer skills: Please circle the word that best describes your comfort level performing data entry task: No Computer Use Fair Good Excellent

Circle the software programs you are familiar with:

MS Excel

MS Word

MS PowerPoint

Other



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5. Hours Available: Mornings: _____ Afternoons: _____

Days of the week that you are available: _____

5. Are there any restrictions that may keep you from volunteering for a particular kind of work or that may require specific work accommodations? Please explain.



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If I qualify for the Veteran Property Tax Abatement Program, I understand that I may earn a maximum of \$1,000.00* credit (*less mandatory deductions) which can only be applied as an abatement to my Town of Brewster Property Tax. Half of the net abatement amount will be deducted from the fall real estate tax bill and the remainder will be deducted from the spring real estate tax bill. No money will be exchanged. It is my responsibility to report this earning to the IRS during the tax year it is received. This is not considered income for the purposes of Mass. State income Tax Returns. I also understand that no partial credit will be issued and that credit shall not be carried over to the following year.

The below signature indicates that this application has been prepared or examined by the person signing below. Under pains and penalties of perjury, I declare that to the best of my knowledge and belief, it and all accompanying documents and statements are true, correct and complete.

Signature _____

Date _____

APPLICANT CHECKLIST

Participant Application (completed in full, signed and dated) _____

Copy of most recent property tax bill _____

Copy of DD214 Form _____

CORI Form _____



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CRIMINAL OFFENDER RECORD INFORMATION (CORI) ACKNOWLEDGEMENT FORM

TO BE USED BY ORGANIZATIONS CONDUCTING CORI CHECKS FOR EMPLOYMENT, VOLUNTEER, SUBCONTRACTOR, LICENSING, AND HOUSING PURPOSES.

The Town of Brewster is registered under the provisions of M.G.L. c. 6, § 172 to receive CORI for the purpose of screening current and otherwise qualified prospective employees, subcontractors, volunteers, license applicants, current licensees, and applicants for the rental or lease of housing.

As a prospective or current employee, subcontractor, volunteer, license applicant, current licensee, or applicant for the rental or lease of housing, I understand that a CORI check will be submitted for my personal to the DCJIS. I hereby acknowledge and provide permission to the Town of Brewster to submit a CORI check for my information to the DCJIS. This authorization is valid for one year from the date of my signature. I may withdraw this authorization at any time by providing the Town of Brewster written notice of my intent to withdraw consent to a CORI check.

FOR EMPLOYMENT, VOLUNTEER, AND LICENSING PURPOSES ONLY:

The Town of Brewster may conduct subsequent CORI checks within one year of the date this form was signed by me provided, however, that the Town of Brewster must first provide me with written notice of this check.

By signing below, I provide my consent to a CORI check and acknowledge that the information provided on page 2 of this Acknowledgement Form is true and accurate.

Signature

Date

