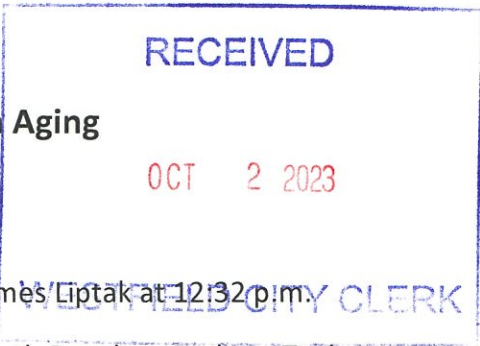


**City of Westfield
Minutes of the Council On Aging
August 14, 2023**



I. The Meeting was called to order by the Board Chair, James Liptak at 12:32 p.m.

Board Members Present: James Liptak, Eileen Rockwal, Elizabeth Boucher, Barbara Taylor, Ed Ekmalian, and John Greaney. Also present was Tina Gorman, Executive Director of the Council On Aging.

II. Approval of Minutes of July 10, 2023 Meeting:

Upon a Motion duly made by Ed Ekmalian and seconded by John Greaney, it was VOTED unanimously: To approve the Minutes of the July 10, 2023 meeting.

III. Public Participation:

No public participation.

IV. Items for Discussion/Information:

A. COA Executive Director Search, Update:

Mrs. Gorman updated the Board on the search for a new Executive Director. To avoid any future potential conflict of interest, Mrs. Gorman has not been involved in the search for a new Director. The Mayor had requested that she submit a list of pertinent questions for members of the search committee to ask the applicants. In addition, the Mayor asked current COA staff to submit any questions to him that they felt were relevant. Prior to the interviews, the Mayor did share with Mrs. Gorman that there were many qualified applicants. Judge Greaney was on the search committee and briefly informed the Board that they had narrowed the search to four “very qualified” candidates and the Mayor would select his top choice. Personnel Director Anne Larkham told Mrs. Gorman that an offer had been made to the candidate of choice last week and the name will be submitted to the City Council at the August 17, 2023 meeting. That appointment will automatically be referred to the Personal Action Committee for approval. The hope is that the full Council will vote on the nominee at the September 7, 2023 meeting. The candidate will then give 30 days notice to his/her current employer. The new Director would potentially start in October.

B. Tax Work-Off New Regulations

Mrs. Gorman distributed to the Board a copy of the Division of Local Services, Informational Guideline Release for Tax Work-Off Abatement Programs. Mrs. Gorman had facilitated a meeting two weeks ago during which new regulations for those participating in Westfield’s *Senior Citizen Property Tax Work-Off Program* were discussed. In addition to Mrs. Gorman, present at the meeting were the City Assessor, Auditor, Treasurer, Personnel Director, and Payroll Clerk. Each participant in the FY24 program will be considered a ‘special municipal employee’ and will earn money as an abatement towards his or her real estate taxes.

- The maximum amount of the abatement is \$800 per person, per fiscal year.
- Money earned through the Senior Citizen Property Tax Work-Off Program is reportable income for statutory payroll taxes, only.
- Money earned through the Senior Citizen Property Tax Work-Off Program is reportable income for **federal taxes only**. Participants will receive a W-2 form for the amount of money earned through the program.
- The actual amount earned, less any federal tax withholdings, Medicare and OBRA, will be applied and abated from the property tax bill.

Mrs. Gorman will assist participants with the completion of the forms for the Personnel Department.

C. Second-Floor Renovation, Update

Mrs. Gorman advised the Board that this is the final renovation project update. Items not yet completed include: signage, key locks, white boards, and window shades. The projected completion date is August 31. Cornerstone will then seek a Certificate of Occupancy. The additional furniture will be delivered in mid-September and staff will be moved at that time. The ribbon-cutting will likely be in early October, depending on the schedule of Senator Velis.

V. Items for Action:

Mr. Liptak asked Mrs. Gorman about the status of new Board of Directors members. Mrs. Gorman advised that Barbara Taylor will be resigning effective October 1, 2023 and she is submitting a letter to Mayor McCabe. Elizabeth Boucher will be resigning effective January 1, 2024.

VI. Director's Report Review of Programs

- *Summer Sizzle and Float Party*
 - Indoor party with entertainment on Wednesday, July 19
 - Entertainment: *Tall Tales* (Teresa Lorencio and Rich Cahillaine)
 - Sold out at 100 participants
 - Positive feedback on meal and performers
- *August 'Westfield Council On Aging Presents' Series*
 - Attorney Hyman Darling presented, 'Elder Law 2023' at the Senior Center in June through the Massachusetts Bar Association's annual 'Elder Law Education Project'
 - Pete Cowles, Media Systems Specialist, set up a camera so the presentation could be filmed and aired for the August Channel 15 *Westfield Council On Aging Presents* episode
 - Aired Tuesdays and Thursdays at 2:45 throughout the month of August
- *August WCPC Performance:*
 - From *Agawam Applause* series and performed at the Agawam Senior Center: **'Voce'** – a New England based a cappella and barbershop quartet
 - Shown on cable Channel 15 throughout August on Wednesday afternoons, and Saturday evenings

- *Legal Service*
 - o Third Thursday of the month, 10 a.m. to Noon
 - o Westfield Attorney Brad Moir meets one-on-one with older adults to provide guidance regarding personal legal issues
 - o This is a very popular program
 - o All slots are booked for August and we are scheduling into September

- *Summer Technology Tutorials*
 - o Christian Boor, Westfield Athenaeum's Digital Services Librarian
 - o Third Thursday of the month, 10 to noon
 - o Run similarly to the WTA technology assistance program
 - o Another very popular program
 - o All slots are booked for August and we are scheduling into September

- *Bingocize*
 - o Ascentria Care Alliance – SNAP Nutrition, Education
 - o A combination of bingo, physical activity, and nutrition education.
 - o Will run through the end of August.
 - o Approximately a dozen participants each week. Going very well.

Upcoming Programs

- *Happy Feet Footcare Service*
 - o Evelyn Bristol, BSN, RN
 - o First two Tuesday mornings of the month, beginning on September 5
 - o Advance registration is necessary
 - o \$30 fee, cash or check

- *Cops for a Cause Chili Luncheon*
 - o Thursday, September 7
 - o Fundraising event for local chapter of the Alzheimer's Association
 - o Entertainment: Richie Mitnick and Ethel Lee (retired West Springfield Police Officer) (no charge)
 - o Chili: Mark Carboneau (funding through the Westfield Police Association)
 - o Ice cream donated by Quail Run Estates
 - o Servers: Members of the Westfield Police Department
 - o Tickets are \$5 and go on sale Wednesday, August 23

- *Flu Clinics*
 - o Mary Cohutt handling scheduling; Evelyn Bristol handling registration
 - o Flu Clinics to be held on September 27 and 28, 1:30 to 3:30 p.m.
 - o 32 people fully registered and scheduled to date
 - o Offered in partnership with the Westfield Department of Health

- *Senior Theater*
 - o Offered by local actor, Steve Henderson through a Cultural Council grant
 - o Rehearsals to begin in early September
 - o Two shows in late October
 - o Theater for anyone who wants to participate

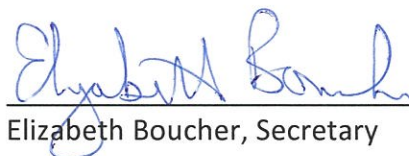
- Miscellaneous
 - o Various staff members and volunteers will be on vacation during the month of August (some planned, some flexible)

VII: The Chair reminded the Board that our next meeting will be held on **Monday, September 11, 2023 at 12:30 p.m.** at the Westfield Senior Center.

VIII. There being no further business to come before the Board, upon Motion duly made by Eileen Rockwal and seconded by Barbara Taylor, it was unanimously VOTED to adjourn the meeting at 1:20 p.m.

List of Exhibits:

- DLS Informational Guidelines for Tax Work-Off Abatement Programs
- Westfield Senior Citizen Property Tax Work-Off Program, General Information
- Director's Report


Elizabeth Boucher, Secretary



Westfield Senior Citizen Property Tax Work-Off Program

DLS Division of Local Services Massachusetts Department of Revenue

Geoffrey E. Snyder, Commissioner of Revenue Sean R. Cronin, Senior Deputy Commissioner

Informational Guideline Release

Bureau of Municipal Finance Law Informational Guideline Release (IGR) No. 21-20 July 2021

SENIOR CITIZEN AND VETERAN PROPERTY TAX WORK-OFF ABATEMENT PROGRAMS

TREATMENT OF "EARNED" AMOUNT

A. Treatment for State Tax Purposes

The amount of the property tax reduction earned by the taxpayer under this program is not considered income or wages for purposes of state income tax withholding or workmen's compensation.

B. Treatment by Federal Government

The IRS, however, has ruled that under current federal law the abatement amount is included in the taxpayer's gross income for both federal income tax and Federal Insurance Contribution Act (FICA) tax purposes. In addition, if the community pays the taxpayer's share of FICA taxes, that amount is also income subject to federal income tax. Treasurers should verify with the IRS that their procedures comply with all applicable federal laws regarding income, Social Security and Medicare tax withholding on abatements earned under these programs, including issuance of a W-2.

As a result of new regulations, each participant in the **Westfield Senior Citizen Property Tax Work-Off Program** must complete *employee* paperwork. Each participant will be considered a 'special municipal employee' and will earn money as an abatement towards his or her real estate taxes.

- The maximum amount of the abatement is \$800 per person, per fiscal year.
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Westfield Senior Citizen Property Tax Work-Off Program

General Information

Purpose

The purpose of the tax work-off program is to assist older adults living in the City of Westfield with the payment of residential property tax bills while acknowledging and affirming their skills and abilities and the community's continuing need for their services.

Eligibility

- 60 years of age or older at the time of application
- resident of Westfield
- owner of record (at the time of application) or spouse of owner of record
- property for which the abatement is requested must be the primary residence
- willing and able to work **(54 hours distributed evenly over an eight-month period in order to receive the full \$800 tax credit)**
- Westfield property tax payments are current
- limited to one \$800 work-off per household
- willing to supply references and agree to a CORI check

**** Willing to complete 'Special Municipal Employee' paperwork. Money earned through the Tax Work-Off Program is now reportable income for federal taxes (but not State taxes).**

Screening Process

- Completed application
- CORI (applicant must bring a driver's license or other government issued photographic identification)
- Completion of 'Special Municipal Employee' paperwork
- Verification of the following:
 - o Property ownership (Assessor's Office – **information to be obtained by COA Staff**)
 - o Residency (City Clerk's Office – **information to be obtained by COA staff**)

**** Please note: The completed application and supporting documentation must be delivered to the Tax Work-Off Coordinator in person. Please call to schedule an appointment, 562-6435. The deadline for application submission is Friday, October 6 at 3:00 p.m.**

Selection

- by lottery; maximum of 25 positions per program year
- no two consecutive times in the program unless insufficient applications are received
- placement at a particular site is determined by matching applicant skills with available requests and, depending on the City department, an interview

Supervisors

- Council On Aging Tax Work-Off Coordinator and Placement/Site Supervisor
- Attendance at a mandatory orientation session with Placement Supervisor

Review of Programs

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