

Town of Berlin - Veterans' Property Tax Work-Off Program

Appendix A: Payment Procedure

1. First week in August: Council on Aging Senior Tax Work-off administrator will submit a Certificate of Completion which will include hours worked, pay rate and gross total to the Assessor's office.
2. The Assessor's Office will process and submit to the Board of Assessors the Certificate of Completion and prepare a work-off payroll voucher for their approval. (Note: only the BOA can spend from the overlay account.) The BOA meets on the second and fourth Monday of each month.
3. The Assessor's Office will submit the approved payroll voucher to the Accountant for processing. The Assessors will deduct the gross amount from the overlay when the tax rate has been approved.
4. The Accountant will process the gross amount from the Overlay account, once the tax rate has been approved, and completes the warrant process, providing the Treasurer with appropriate information.
5. Treasurer, after processing the payroll, will send net amount to the Tax Collector with a list of names, property address and net amount to be applied to tax bill. Accountant will post as a w/holding called Senior Tax Work-Off Liability.
6. The Tax Collector will process as a separate turnover as a tax credit/payment credited only to real property tax on the tax bill prior to mailing the first tax bill. Tax credits are not applied to the Community Preservation Act surcharge under this program.
7. The Accountant will process as a tax credit from the Senior Tax Work-Off Liability account the net amount as per Collector turnover. An adjustment will be made by the Accountant to the Deferred Revenue Account by charging the tax difference to the Medicare Expense account to balance the Overlay, Receivables and the Deferred Revenue accounts.

Appendix A edits approved by BOS on 9-6-2016