



**DOUGLAS COUNTY GOVERNMENT
POLICY FORM**

TITLE Tax Work-Off Program	Approval Date: March 1, 2005
POLICY CUSTODIAN Human Resources	Revision Date: January 1, 2019

PURPOSE: To allow Douglas County taxpayers over 60 years of age or older, or individuals with a disability, the opportunity to work off a portion of their Douglas County property taxes by meeting temporary needs within County departments. *This program is based on C.R.S. 39-3.7-102 and Douglas County Resolution Number R-008-036.*

DEPARTMENT RESPONSIBLE: Human Resources

DEPARTMENT(S) AFFECTED: All

POLICY: The Tax Work-Off Program allows Douglas County taxpayers the opportunity to earn money as temporary County employees up to the amount noted below or the amount equal to but not exceeding the property tax that is due and owing to Douglas County or the Douglas County Law Enforcement Authority on the County tax liabilities for the current tax year. Qualifying residents must be at least 60 years of age or individuals with a disability, be a homeowner and resident of the property where the taxes are due. The property for which taxes are due may not be rental producing.

Tax Work-Off employees may work up to 100 hours (at \$11.10 per hour) for a maximum of \$1,110.00 or for the amount of property tax due to the County and the Douglas County Law Enforcement Authority (if applicable), whichever is less.

PROCEDURES:

1. Applications for the program may be obtained from and returned to the Human Resources Department. Depending on the length and duties of the temporary assignment, a background check may be required. Human Resources will keep the applications on file.
2. As needs arise within County offices/departments, requests may be made to use a Tax Work-Off employee for temporary assistance by the office/department contacting Human Resources. Human Resources will assist in matching an applicant with the office/department(s). The number of taxpayers allowed to participate in the program is based on the operational needs and financial constraints of the County.
3. The office/department should submit a Personnel Action Form (PAF) to Human Resources with appropriate information related to the Tax Work-Off employee. The department for which the work is being completed will fund all wages earned under this program.
4. The office/department is responsible for verification of work performed and the Tax Worker-Off employee's hours should be tracked on a payroll timesheet and submitted to Payroll by the published monthly due dates.
5. Pursuant to Section 39-3.7-102(4.5), C.R.S., the taxing entity shall issue a physical check or checks directly to the Tax Work-Off employee but MADE PAYABLE TO the Douglas County Treasurer. The check shall be addressed in care of the Tax Work-Off employee. The address on the check shall be that of the Tax Work-Off employee.

The taxpayer shall be responsible for the delivery of the check(s) to the Treasurer in order for the amount to be credited to the property tax that is due. If taxes have already been paid, the Treasurer will sign the check(s) over to the Tax Work-Off employee as reimbursement for hours worked.

6. The Treasurer's Office shall immediately notify Human Resources when a program participant's current year tax liability is relieved. Human Resources will then promptly notify the participant and the County Department utilizing the participant's services that any additional hours may not be worked.