

TITLE Tax Work-Off Program	APPROVAL DATE: March 1, 2005
POLICY CUSTODIAN Human Resources	DATES REVISED: January 2023, April 2024, June 2024

PURPOSE: To allow Douglas County taxpayers, over 60 years of age or older and/or individuals with disabilities, 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(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 a maximum of 100 hours at minimum wage, or for the amount of property tax due to the County or 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.
2. The successful completion of pre-employment screenings is required. Screenings may include and are not limited to: criminal history search and drug screen, additional screenings may be required contingent upon the assignment/department.
3. As needs arise within County departments, requests may be made to use a Tax Work-Off employee for temporary assistance by the department by contacting Human Resources. Human Resources will assist in matching an applicant with the department(s). The number of taxpayers allowed to participate in the program is based on the operational needs and financial constraints of the County.

4. The department should submit a Personnel Action Form (PAF) to Human Resources with appropriate information related to the Tax Work-Off employee.
5. The 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.
6. Pursuant to C.R.S. 39-3.7-102, 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.

7. 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.

Related policies may be located on the '[Administrative Policies](#)' page on the Douglas County website.