

# City of Revere City Council

Date: May 19, 2025

City Council Order No. 25-086

Offered by Revere City Council

# AN ORDINANCE ESTABLISHING RULES AND REGULATIONS FOR A VETERAN PROPERTY TAX WORK-OFF ABATEMENT

Be it ordained by the City of Revere, MA as follows:

**SECTION 1.** Title 2 of the Revised Ordinances of the City of Revere is hereby amended by inserting the following new chapter 2.92:

#### **Chapter 2.92 VETERAN PROPERTY TAX WORK-OFF ABATEMENT**

#### § 2.92.010 Purpose.

The purpose of this chapter is to adopt reasonable rules and regulations for the Revere veteran property tax work-off abatement program.

# § 2.92.020 Hours, rate, and abatement.

Participants of this program shall be paid at the rate of fifteen dollars (\$15.00) per hour. Participants shall work no more than 66.6 hours and shall receive a property tax abatement of up to one-thousand dollars (\$1,000.00), dependent on hours worked.

#### § 2.92.030 Application process.

The number of veterans, including qualifying spouses, participating in the program shall be limited each year to a maximum of five (5). Applications will be available and accepted at the Veteran Service's Office the first two weeks of April of each year.

#### A. Required documents.

All applicants must demonstrate proof of Revere residency and owner occupancy pursuant to Section 2.92.040. The following documents are also required for an application to be considered complete:

- 1. If applicant is a veteran:
  - a. DD214 form.
- 2. If applicant is a spouse of a disabled veteran:
  - a. DD214 form of the disabled veteran;
  - b. Marriage license; and,
  - c. Letter from the VA indicating disabled veteran status.
- 3. If applicant is a spouse of a deceased veteran:
  - a. DD214 form of the deceased veteran;
  - b. Marriage license; and,
  - c. Death certificate of the deceased veteran.

#### § 2.92.040 Eligibility.

To be eligible for the program, an applicant must fulfill the following requirements:

- A. Must be a veteran, a spouse of a disabled veteran, or a surviving spouse of a deceased veteran.
- B. Must have a principal place of residence in the city of Revere and have ownership in that principal place of residence. The ownership interest may include a joint tenancy, tenancy in common, tenancy by the entirety, life tenancy, or beneficial interest in a trust which has an ownership interest in this principal residence.
- C. The tax abatement received under this program shall be in addition to any other property tax exemptions for which the participant is eligible, excluding the senior citizen property tax work-off abatement in Chapter 2.88 of this Title. An individual is not permitted to participate in more than one work-off program in the city.

# § 2.92.050 Accounting for abatements.

The tax abatement provided to participants by this program shall be applied to the actual tax bills for the fiscal year. The full tax shall be committed and billed, with the reduction shown on the bill as an abatement or credit against the amount due. The reduction shall be processed as an abatement and charged against the overlay account. Abatements for the fiscal year shall be based upon certifications by the Veteran Services Office for work performed on or before June 30.

#### § 2.92.060 Certification of service.

The city's Veteran Services Office shall certify to the Assessor's Office the amount of service performed by the participant as of June 30th of the fiscal year. Such certification shall be provided to the board of assessors prior to the time the actual tax for the fiscal year is committed and in sufficient time to allow for an abatement to be reflected on the actual tax bill for the fiscal year. A copy of the certification shall be provided to the veteran taxpayer, or qualifying participant, before the actual tax bill is issued.

#### § 2.92.070 Tax treatment of abatement.

The amount of the property tax abatement the veteran taxpayer, or qualifying participant, receives under this program shall not be considered income or wages for purposes of state income tax withholdings, unemployment compensation or worker's compensation.

# § 2.92.080 Partial completion.

A participant who completes less than 66.6 hours of work shall be entitled to a pro-rata abatement based upon certified hours of work completed at the rate of pay established in Section 2.92.020.

April 28, 2025 Ordered to a first reading.

May 12, 2025 Ordered to a second reading, tabled.

May 19, 2025 Ordered on a second reading.

May 19, 2025 Ordered on a third and final reading.

May 19, 2025 Ordered Engrossed & Ordained on a Roll Call.

In City Council May 19, 2025. ORDERED ENGROSSED & ORDAINED on a Roll Call: Councillors Argenzio, Cogliandro, Giannino, Guarino-Sawaya, Haas, Kelley, McKenna, Novoselsky, and Council President Silvestri voting "YES". Councillors Jaramillo and Zambuto were absent. Attest: Ashley E. Melnik, City Clerk

Approved by:

Attest:

Mayor Patrick M. Keefe, Jr.

Ashley E. Melnik, City Clerk 5-27-2025

Date