

**COUNCIL OF THE CITY OF ABERDEEN**  
**Resolution No. 18-R-03**

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**Date Introduced:** July 23, 2018

**Sponsored By:** Councilwoman Sandra Landbeck and Councilman Timothy Lindecamp

**Amendments Adopted:**

**Date Adopted:** August 13, 2018

**Date Effective:** August 13, 2018

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1 **A RESOLUTION** concerning

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3 **Employee Residence Incentive Policy**

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6 **FOR** the purpose of adopting a municipal property tax rebate incentive program for employees  
7 of the City of Aberdeen.

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9 **EXPLANATORY STATEMENT:** The City Manager and City Council believe that it  
10 is desirable to encourage home ownership and occupancy by City employees within the City of  
11 Aberdeen. The City Council desires, by the Employee Residence Incentive Policy, to create an  
12 incentive to attract to City employment, employees who will reside in their own homes in the  
13 City, and also encourage the purchasing of homes in Aberdeen. Now, therefore,

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15 **SECTION 1. BE IT RESOLVED BY THE COUNCIL OF THE CITY OF**  
16 **ABERDEEN** that the Employee Residence Incentive Policy dated July, 2018, attached to this  
17 Resolution as Attachment A is adopted, effective immediately.

**COUNCIL OF THE CITY OF ABERDEEN**

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**Patrick L. McGrady, Mayor**

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**Steven E. Goodin, Councilman**

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**Sandra J. Landbeck, Councilwoman**

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**Timothy W. Lindecamp, Councilman**

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**Melvin T. Taylor, Councilman**

**ATTEST:**

**SEAL:**

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**Monica A. Correll, City Clerk**

**Date:** \_\_\_\_\_

**ATTACHMENT A**

**CITY OF ABERDEEN**

**EMPLOYEE RESIDENCE INCENTIVE POLICY  
July, 2018**

**Purpose**

The City of Aberdeen encourages and believes there is long-term value to the community for its employees to own and reside in properties located in the City. The purpose of this policy is to establish a rebate program of partial reimbursement of City of Aberdeen real property taxes to employees of the City of Aberdeen who live in residential real properties within the City of Aberdeen.

**Definitions**

- 1) Residential Real Property – Real property that is owned and used as the employee's primary residence.

**Scope and Conditions**

- 1) A rebate shall be on an annual basis.
- 2) The annual rebate shall be an amount equal to \$300 or the City property tax levied on the residential real property for that year, whichever is less.
- 3) To be eligible for a rebate an individual must be employed and remain employed as a full-time employee of the City of Aberdeen.
- 4) An employee shall apply for the property tax rebate on a form prescribed by the City Manager, and shall provide documentation satisfactory to the City Manager as to the qualification of the employee and the property for the rebate.
- 5) An application for a rebate must be submitted annually, within 60 days of payment of the real property tax, and must include proof of payment of the tax. An application shall be reviewed by the City to determine if the property qualifies for a rebate, and the employee will be notified of the City's decision.
- 6) An employee's eligibility for a property tax rebate shall terminate when the employee sells the property, or upon termination of employment, whichever comes first.

**Timing of Reimbursement**

An eligible employee will be reimbursed once an application, showing proof of payment, is approved. When property tax is paid in installments the City may pay the rebate in pro-rata installments.

**W-2 Treatment of Rebate**

A property tax rebate will be reported to the IRS on the employee's W-2 as income.

**Program Continuation**

The program and any property tax rebate payments are dependent upon the availability of funds appropriated in the City's annual budget and may be terminated at any time at the discretion of the City Council.

**Reviews**

This policy may be reviewed occasionally and revised if necessary.

**Effective Date**

This policy is effective upon adoption.

**Date of Adoption**