

COUNCIL OF THE CITY OF ABERDEEN
Ordinance No. 20-O-05

Date Introduced: April 12, 2021

Sponsored By: Councilman Adam M. Hiob and Councilman Timothy W. Lindecamp

Public Hearing: April 26, 2021

Amendments Adopted: None

Date Adopted: May 10, 2021

Date Effective: June 29, 2021

AN ORDINANCE concerning

**ABERDEEN VOLUNTEER FIRE DEPARTMENT
REAL PROPERTY TAX CREDIT**

FOR the purpose of providing a real property tax credit in a certain amount against City real property taxes to certain members of the Aberdeen Volunteer Fire Department, Inc., and spouses of certain deceased members of the Aberdeen Volunteer Fire Department, Inc., meeting certain requirements.

BY adding
Chapter 482. Taxation
Article VIII. Aberdeen Volunteer Fire Department Property Tax Credit
Section 482-19
Code of the City of Aberdeen (2010 Edition as amended)

EXPLANATION:

CAPITALS INDICATE MATTER ADDED TO EXISTING LAW
((Double Parenthesis)) indicate matter deleted from existing law.
Underlining indicates amendments to bill.
~~Strike-Out~~ indicates matter stricken from bill by amendment or deleted from the law by amendment.
* * * indicates existing unmodified text omitted from Ordinance.

1 **SECTION 1. BE IT ENACTED BY THE COUNCIL OF THE CITY OF**
2 **ABERDEEN, ABERDEEN** that Section 482-19 is added to the Code of the City of
3 Aberdeen (2010 Edition as amended), Chapter 482, Taxation, to be under the new Article
4 VIII, Aberdeen Volunteer Fire Department Property Tax Credit, to follow immediately after
5 Section 482-18 of Article VII and to read as follows:
6

7 **ARTICLE VIII. ABERDEEN VOLUNTEER FIRE DEPARTMENT PROPERTY TAX**
8 **CREDIT**
9

10 **§ 482-19 MUNICIPAL REAL PROPERTY TAX CREDIT AUTHORIZED.**
11

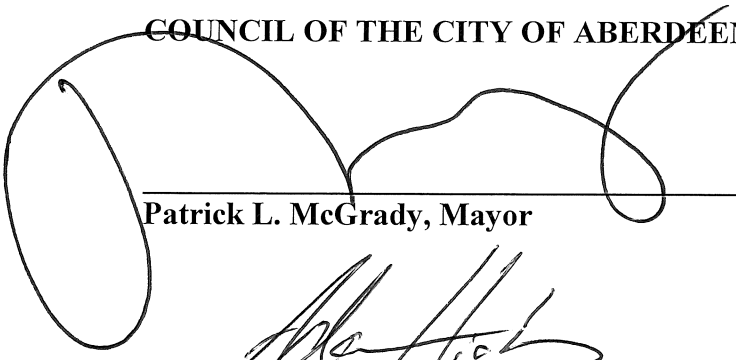
12 **A. REAL PROPERTY THAT IS THE PRIMARY RESIDENCE OF A BONA FIDE**
13 **ACTIVE MEMBER OF THE ABERDEEN VOLUNTEER FIRE DEPARTMENT,**
14 **INC., OF A BONA FIDE LIFE MEMBER, AND OF THE SURVIVING SPOUSE OF**
15 **A BONA FIDE LIFE MEMBER, SHALL RECEIVE A CREDIT AGAINST CITY**
16 **PROPERTY TAXES ANNUALLY IN THE AMOUNT OF \$500 OR THE AMOUNT**
17 **OF CITY PROPERTY TAXES, WHICHEVER IS LESS.**

18 (1) THE DETERMINATION AS TO WHETHER OR NOT A MEMBER OF THE
19 FIRE DEPARTMENT IS A BONA FIDE ACTIVE MEMBER SHALL BE MADE
20 BY THE PRESIDENT AND BOARD OF DIRECTORS OF THE FIRE
21 DEPARTMENT, EXCEPT THAT THE CITY COUNCIL SHALL HAVE THE
22 RIGHT TO MAKE ANY FINAL DETERMINATION AS TO ELIGIBILITY.

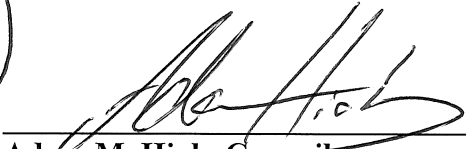
23 (2) BONA FIDE LIFE MEMBERS OF THE ABERDEEN VOLUNTEER FIRE
24 DEPARTMENT, INC., SHALL BE DESIGNATED BY THE DEPARTMENT.

25 **SECTION 2. AND BE IT FURTHER ENACTED BY THE COUNCIL OF**
26 **THE CITY OF ABERDEEN** that this Ordinance shall become effective on the effective
27 date of Charter Amendment Resolution No. 21-CR-01, and if Charter Amendment
28 Resolution No. 21-CR-01 does not become effective this Ordinance shall be deemed
29 rescinded with no further action by the City Council.

COUNCIL OF THE CITY OF ABERDEEN



Patrick L. McGrady, Mayor



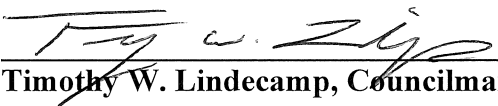
Adam M. Hiob, Councilman



Jason W. Kolligs, Councilman



Sandra J. Landbeck, Councilwoman



Timothy W. Lindecamp, Councilman

ATTEST:

SEAL:



Monica A. Correll, City Clerk

Date May 10, 2021