City of Boston, Massachusetts
Office of the Mayor
MICHELLE WU

January 29, 2024

TO THE CITY COUNCIL

Dear Councilors:

I transmit herewith for your approval an ordinance amending City of Boston Municipal Code, Chapter 12, Section 12-3.5, Senior Citizen Property Tax Work-Off Abatement.

These amendments will update the name of the program, increase the work-off amount, expand the eligibility guidelines, remove the cap on participants, and make this a permanent program.

I urge your Honorable Body to act favorably on the proposed amendments without delay.

Sincerely,

Michelle Wu
Mayor of Boston

CITY OF BOSTON
IN CITY COUNCIL

AN ORDINANCE AMENDING THE OLDER ADULT PROPERTY TAX WORK-OFF ABATEMENT PROGRAM

Be it ordained by the City Council of Boston as follows:

SECTION 1

City of Boston Code, Ordinances *Chapter 12, Section 12-3.5, SENIOR CITIZEN PROPERTY TAX WORK-OFF ABATEMENT* is hereby amended by replacing the existing text with the following:

12-3.5 Older Adult Property Tax Work-Off Abatement.

a. *Authority and purpose.* The purpose of these provisions is to provide older residents of the City of Boston with the opportunity to reduce their real estate tax bills through a program utilizing certified volunteer services. The authority for these provisions is found in M.G.L. c. 59, s. 5K.

b. *Acceptance of the local option in M.G.L. c. 59, s. 5K.* Enactment of these provisions shall be deemed an official action of the City of Boston to accept the provisions of M.G.L. c. 58, s. 5K, as amended, and the Older Adult Property Tax Work-Off Abatement Program ("Program") is hereby authorized and created pursuant to the provisions of these sections.

c. *Definitions.* For the purposes of this section, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

AMI (Area Median Income) refers to the US Department of Housing and Urban Development (HUD) standard used to determine household income in the Boston region.

City shall mean the City of Boston.

Commission shall mean the Elderly Commission of the City of Boston or the successor thereto.

Commonwealth shall mean the Commonwealth of Massachusetts.

HUD shall mean the US Department of Housing and Urban Development.

Participant shall mean any person participating in the program. No person is eligible to become a participant until attainment of his or her sixtieth (60th) birthday.

Program shall mean the Older Adult Property Tax Work-Off Abatement authorized and created by these sections and any programs created thereunder.

Older Adult shall mean someone who is age 60 and over.

d. *Administration.* The Commission shall implement and administer the program. The Commission shall have the authority to promulgate rules, procedures, and regulations for implementation and administration of the program that are consistent with the intent of M.G.L. c. 59, s. 5K and consistent with the provisions of these sections including but not limited to setting any limitations on the eligibility of participants such as income limitations, asset limitations, limitations on the number of participants and the work to be performed, and any limitation of eligibility to a tax reduction on a participant's domicile. The Commission shall coordinate with the offices, agencies, commissions, departments, or other organizations of the City to receive and utilize certified volunteer services under the program.

e. *Participants.*

1. In accordance with M.G.L. c. 59, s. 5K, a participant must (i) be over sixty (60) years of age as of the January 1 preceding the start of the fiscal year at issue; and (ii) be the assessed owner of the property on which the tax to be abated is assessed or have acquired ownership before the certified volunteer work is performed, and if the property is subject to a trust then the participant must have legal title (i.e., have the status of a trustee for the trust) and be a beneficiary under such trust on the applicable January 1 assessment date or at the time the work is performed. Participants may earn a maximum abatement of two thousand ($2,000.00) dollars per fiscal year and may not receive credit for the certified volunteer services at an hourly rate higher than the minimum wage for the Commonwealth, nor shall the hourly rate be less than the federal minimum wage unless the Commonwealth or the City is advised by the Wages and Hours Division of the United States Department of Labor that the Fair Labor Standards Act does not apply to the program.

2. Participants shall be determined by the Commission by the chronological order of the applicants' submission of a complete and qualifying application. In no event shall a person be eligible for the program as a participant if such person's income exceeds 60% AMI as determined by HUD. Eligible participants will be placed depending on the availability of open positions.

f. *Certification of volunteer services.*

1. The Commission shall require the offices, agencies, commissions, departments, or other organizations of the City receiving and utilizing certified volunteer services under the program to certify to the Commission the hours of services performed by a participant.

2. The Commission must certify to the Assessor of the City the hours of services performed by a participant before the actual tax for the fiscal year is committed and must state the amount actually earned as of the date of the certification. Services performed after that date are credited toward the next fiscal year's actual tax bill to the extent consistent with the Commission's rules

for the program. The City will provide details of the credit received prior to the issuance of the 4th quarter tax bill.

g. *Exemptions.* Abatements earned by a participant under the program shall not affect a participant's eligibility for any property tax exemptions.

h. *Annual report.*

1. In an effort to evaluate the effectiveness of the program, the Commission shall, at the close of each fiscal year, prepare a detailed report relevant to the program, including but not limited to:

(a) The name of each and every person that received an abatement under the program, the number of hours certified, and the amount of the respective abatement;

(b) The address of each and every property that received an abatement under the program and the amount of the respective abatement;

(c) The name of each and every office, agency, commission, department, or other organization that received volunteer services under the program;

(d) The total number of hours certified under the program;

(e) The total number (quantity) of abatements applied under the program;

(f) The total amount (value) of abatements applied under the program;

(g) A complete delineation of the costs associated with administering the program.

2. The annual report shall be filed with the Boston City Clerk no later than September 1 of each calendar year, and the Boston City Clerk shall file the annual report with the Boston City Council within two (2) weeks of receipt thereof.

i. *Implementation.* The provisions of this section 12-3.5 shall be effective immediately, but, in accordance with the requirement in M.G.L. c. 59, s. 5K to explicitly state the fiscal year in which the program will be first available, the abatements may not be earned by a participant nor may the abatements be applied to any real estate taxes until the commencement of fiscal year 2008 (i.e. July 1, 2007).

j. *Severability.* If any provision of this section shall be held to be invalid by a court of competent jurisdiction, then such provision shall be considered separately and apart from the remaining provisions, which shall remain in full force and effect.

I HEREBY CERTIFY
THE FORGOING, IF PASSED IN
THE ABOVE FORM, WILL BE IN
ACCORDANCE WITH LAW.
BY _____ TB
ADAM CEDERBAUM
CORPORATION COUNSEL