

§ 15-6 **Property tax relief for emergency services volunteers.**

[Ord. of 10-1-01; Ord. of 11-13-01(2); Ord. of 9-4-07; Ord. of 9-13-10]

[Proposed Revision]

(a) Purpose of section. The purpose of this section is to provide property tax relief for members of the Durham Volunteer Ambulance Corps, Inc. (the ambulance corps) the Durham Volunteer Fire Company, Inc. (the fire company), and the local nonsalaried emergency management director as authorized by Public Act 00-120, § 10, provided the members meet the standards of eligibility set forth below. For purposes of this section:

(1) A "tax year" runs from October 1 through the following September 30;

(2) The property taxes assessed for a tax year become due and payable during the next "fiscal year," which runs from the July 1 succeeding the beginning of the tax year through the following June 30; and

(3) The term "organization" refers to the ambulance corps or the fire company.

(b) Eligibility for ambulance corps members.

(1) Members of the ambulance corps shall be eligible for tax relief under this section for the tax year beginning October 1, 2001, if they meet the following set of standards, which shall be construed according to the ambulance corps' bylaws and written policies and procedures:

a. The member must be either a fulltime, active honorary, or part time member of the ambulance corps;

b. The member must have completed a minimum eligibility period of at least one year of service as well as the ambulance corps' probationary process;

c. The member must have remained active and in good standing throughout the most recent minimum eligibility period;

d. The member must have averaged 24 hours of duty per month throughout the minimum eligibility period.

e. In addition to members qualified under (1) a through d above, a retired member who has completed at least twenty-five years of service in the ambulance corps.

(2) For tax years beginning October 1, 2002, eligibility standards will be determined through written guidelines issued by the volunteer property tax relief administering board (the administering board) established by this section.

(c) Eligibility for fire company members.

(1) For the tax year beginning October 1, 2001, members of the fire company shall be eligible for tax relief under this section if they meet the following set of standards, which shall be construed according to the fire company's bylaws and its written policies and procedures:

a. The member must be a current active member and reside in Durham;

b. The member must have completed a minimum eligibility period of one full year in good standing during which the member attended a minimum of 25% of all emergency calls and met annual training requirements.

c. In addition to members qualified under (1) a through b above, a retired member who has completed at least twenty-five years of service as a volunteer firefighter or fire police officer.

(2) For tax years beginning October 1, 2002, eligibility standards will be determined through written guidelines issued by the administering board established by this section.

(d) Eligibility for local nonsalaried emergency management director.

(1) For the tax year beginning October 1, 2009, the local nonsalaried emergency management director shall be eligible for tax relief under this article if he/she meet the following set of standards:

a. The director must be a current active director;

b. The director shall be duly appointed by the Board of Selectmen;

c. The director shall be NIMS compliant and/or a certified emergency management director.

(e) Property tax relief available.

(1) For each member of the ambulance corps or fire company determined eligible for relief under this section, the member's property tax obligation to the Town shall receive an exemption up to a maximum of \$1,000 on the property taxes due in one fiscal year. For the period commencing on July 1, 2019 and ending on June 30, 2021, the exemption shall be up to a maximum of \$1,500 on the property taxes due in one fiscal year. On and after July 1, 2021, the exemption shall be up to a maximum of \$2,000 on the property taxes due in one fiscal year.

(2) The exemption allowed by this section shall apply to any real property and/or motor vehicles owned by an eligible member, whether the member owns such property individually, jointly or as tenant in common with one or more persons.

(3) Any exemption allowable under this section must be used in the fiscal year during which the property tax abated is due and payable and shall not carry over to any succeeding tax years.

(4) If any property to which the exemption applies is sold or transferred during the fiscal year during which the property tax becomes due and payable, the exemption allowed by this section shall be reduced by a fraction whose numerator is the number of days remaining in the fiscal year and whose denominator is 365. This pro rata reduction shall not apply to transfers by will or intestacy, or to transfers by deed, which leave the eligible member as a joint tenant or as a tenant for life or a term of years.

(f) The administering board.

(1) The tax relief provided by this ordinance shall be administered by an administering board composed of one member of the Board of Selectmen, one member of the board of finance, the current chief or an active officer of the ambulance corps, and the current chief or active officer the fire company. The term "constituent bodies" refers to the Board of Selectmen, board of finance, the ambulance corps and the fire company.

(2) If this section takes effect before October 1, 2001, then within 30 days after the ordinance takes effect each constituent body shall appoint a member to the administering board to serve a term ending November 30, 2001. Beginning December 1, 2001 members of the administering board will be appointed by their respective constituent bodies in December of each odd-numbered year to serve a two-year term which will end on November 30 of the next odd-numbered year. If any member of the administering board dies or resigns during his or her term, the Board of Selectmen, after soliciting the recommendation of constituent body which appointed the member, shall appoint a successor to serve the remainder of that member's term.

(3) The administering board shall have the following powers and duties:

a. To certify to the Tax Collector the eligibility of members of the ambulance corps and fire company for tax abatement under this section. This certification shall be based upon a list of eligible

members submitted by the chiefs of the ambulance corps and the fire company.

b. To determine the eligibility of any member of the ambulance corps and fire company who does not meet eligibility guidelines for the abatement but who submits to the chief of his or her organization a written request to excuse the absences which prevented him or her from being eligible. All such written requests must be submitted no later than October 7 of the tax year for which eligibility is sought.

c. To promulgate and amend for each organization written guidelines for eligibility for tax relief under this section, including active duty requirements and grounds for excusing absences which would otherwise prevent a member from satisfying the eligibility requirements. Copies of all such written guidelines and amendments shall be distributed to the Board of Selectmen, the board of finance, the Town Clerk and the chiefs of each organization. Each member of each organization shall be given a copy of the guidelines and any amendments to them.

d. To establish eligibility guidelines for persons serving in both organizations, provided that the maximum abatement allowable to such persons under this section will not exceed the maximum abatement allowable for members serving in only one organization.

e. To administer any interlocal agreements the Board of Selectmen enter into to provide property tax relief to persons who live in one municipality but volunteer their services to either or both of the ambulance company or fire company of another municipality.

(4) The chiefs of the ambulance corps and the fire company shall submit the lists of eligible members described in Subsection (f)(3)a. and the requests for excused absences described in Subsection (f)(3)b, on or before October 15 of any tax year. However, for the tax year beginning October 1, 2001, the list of eligible members and the requests for excused absences shall be submitted to the administering board by the later of:

a. Thirty days from this section's effective date; or

b. October 15, 2001.

(5) The administering board will submit to the Tax Collector on or before November 1 of any tax year a list of members of the ambulance corps

and the fire company eligible for tax relief under this section. However, for the tax year beginning October 1, 2001, the administering board for that tax year will submit the list of eligible members to the Assessor by the later of:

a. November 1, 2001; or

b. Sixty days from this section's effective date.

(g)

Termination or resignation of members. Any member who is terminated or resigns from either organization will lose any eligibility for relief under this section as a member of that organization for the tax year beginning the next October 1. Neither will the former member be eligible for tax relief in any succeeding tax year as a member of that organization unless he or she reestablishes eligibility before the beginning of that succeeding tax year.

(h)

Interlocal agreements. The Board of Selectmen is authorized to negotiate interlocal agreements with other municipalities to grant property tax relief to persons who live in one municipality but volunteer in either or both of the ambulance corps or fire company of another municipality. Any such interlocal agreement shall be ratified according the procedures set forth in the Connecticut General Statutes. The administering board shall serve as the participating public agency for Durham once any such interlocal agreement is ratified.