

## Tax Abatement for Volunteer Firefighters

### 1. Purpose

In an effort to encourage service on the Columbia Volunteer Fire Department, Inc. and in recognition of the benefits and service to the town that Columbia Volunteer Fire Department, Inc. volunteers make to the public safety of the residents of the Town of Columbia, the following Tax Abatement Program is hereby established pursuant to section 12-81 of the Connecticut General Statutes for active members of the Columbia Volunteer Fire Department, Inc. on the terms and conditions hereinafter set forth.

### 2. Definitions

**Abatement** means the reduction in property taxes owed by active members of the Columbia Volunteer Fire Department as provided by this section.

**Certification date** means May 21, 2005 for taxes owed on the grand list of 10/1/04 and January 31, 2006 for the taxes owed on the grand list of 10/1/05 and January 31<sup>st</sup> for every year thereafter.

**Fiscal Year** means the budget year beginning July 1 of the calendar year immediately following the grand list year.

**Grant List Year** means October 1<sup>st</sup> of each calendar year.

**Program Year** means the calendar year beginning January 1, 2005 and each calendar year thereafter except for the initial program year which shall be from May 21, 2004 through May 21, 2005.

**Active Member** means a volunteer member of the Columbia Volunteer Fire Department, Inc. who meets or exceeds all the requirements specified in section 7 and/or duly elected Executive Board members of the Columbia Volunteer Fire Department, Inc. The number of Executive Members qualifying for a tax abatement shall not exceed ten.

### 3. Abatement

Each active member of the Columbia Volunteer Fire Department, Inc. shall be entitled to a One Thousand Dollar (\$1,000.00) abatement in property taxes due from the active member for the fiscal year following the certification date.

### 4. Certification

Annually, on or before January 31<sup>st</sup> of each year, the Chief of the Columbia Volunteer Fire Department, Inc. shall certify and submit to the Columbia Town Administrator a list of the active members of the Columbia Volunteer Fire Department, Inc. who are eligible as defined in section

7 for the tax abatement. This list shall include the name, address and phone number of every qualifying member. The Columbia Volunteer Fire Department, Inc. shall maintain accurate records of its member's attendance and participation in duties upon which eligibility is determined.

Such records shall be made available within a reasonable amount of time upon request by the Columbia Board of Selectmen or an authorized agent of the Columbia Board of Selectmen.

#### 5. Eligibility

Active members of the Columbia Volunteer Fire Department, Inc. shall not be entitled to any reduction in property taxes for any program year in which he or she has not been credited with the requisite percentage of participation as set forth in section 7.

Eligibility earned in one program year cannot be carried forward or backward in any other program year.

Any eligibility earned for an active member is not transferable to a third party.

#### 6. Application

Annually, on or before March 1<sup>st</sup> of each year, the Town Administrator shall forward to the Assessor and/or Tax Collector the final certified list with the Town Administrator's endorsement approving such list. The Assessor and/or Tax collector shall then apply said abatement as follows:

- a) First; to any real estate taxes for real property owned the Town of Columbia in the active member's name, regardless of whether said property is held jointly or as tenant in common; or
- b) Second; to any motor vehicle property tax owed the Town of Columbia in the active member's name, regardless of whether said property is held jointly or as tenant in common; or
- c) Lastly; to any other property taxes owed the Columbia in the active member's name, regardless of whether said property is held jointly or as tenant in common.
- d) Any tax abatement earned but not fully credited in any program year may not be taken as a future credit or result in a payment to the volunteer.
- e) No credit or cash payment shall be given for any taxable property transferred which was subject to the tax abatement.
- f) In the event that the tax to which the abatement is applied is paid in installments due on July 1<sup>st</sup> and January 1<sup>st</sup>, the exemption shall be applied (50) percent to each installment.

7. Eligibility Requirements

Members of the Columbia Volunteer Fire Department shall be considered active members and meet the eligibility requirements for the tax abatement if the member:

1. Responds to at least 50 calls;
2. Attends at least 10 drills; and
3. Attends at least 5 monthly meetings.

The requirement for attendance at 5 monthly meetings may be waived by the Columbia Volunteer Fire Department Inc. Executive Board if a volunteer has a significant scheduling conflict which prevents attendance. No other requirement for eligibility may be waived by the Columbia Volunteer Fire Department, Inc. Executive Board.

8. Date of Effectiveness

This ordinance shall take effect immediately upon passage and may be applied to the property taxes due on the grand list year of October 1, 2004.

<b>Special Town Meeting:</b>	<b>May 24, 2005</b>
<b>Adopted:</b>	<b>May 24, 2005</b>
<b>Published:</b>	<b>May 27, 2005</b>
<b>Effective:</b>	<b>May 24, 2005</b>