

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, Town, Ordinance 18-3 is hereby amended and restated effective for the Town's grand list of October 1, 2018. The following Tax Abatement Program is hereby established pursuant to section 12-81w of the Connecticut General Statutes as amended by Public Act 16-99 for eligible active or eligible retired 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 eligible active or eligible retired members of the Columbia Volunteer Fire Department as provided by this section.

Certification Date means January 31, 2020 for the taxes owed on the grand list of October 1, 2019 and January 31st of every year thereafter.

Eligible Active or Eligible Retired Member means a Town resident who is an active or retired volunteer member of the Columbia Volunteer Fire Department, Inc. and who: (a) meets or exceeds all the requirements specified in section 8; (b) was a duly elected Executive Board member of the Columbia Volunteer Fire Department, Inc. in accordance with the requirements of Section 8 for the program year in question; or (c) has elected to retire from seeking to be an eligible active member after having met the requirements of Section 8 for each of twenty-five, not necessarily consecutive, years, whether or not such member remains an active member of the Columbia Volunteer Fire Department, Inc. on an emeritus or some other basis. An eligible retired member shall remain an eligible retired member for every program year following the member's attaining such status, as long as the member remains either an elector or qualified voter in Town in accordance with the Columbia Town Charter.

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

Grand List Year means October 1st of each calendar year starting with 2019.

Program Year means the calendar year beginning January 1, 2019 and each calendar year thereafter.

Property Owned by Eligible Active or Eligible Retired Member includes property on a Town grand list that is owned in the name of an eligible active member or eligible retired member of the Columbia Volunteer Fire Department, Inc., including property which such member owns jointly with another or as a tenant in common with another or which is owned by a trust for

which such member is the grantor, a primary beneficiary and personally liable for all taxes accruing on trust property.

3. Abatement

Each eligible active or eligible retired member of the Columbia Volunteer Fire Department, Inc., who has been certified pursuant to Section 4 for a program year, shall be entitled to up to One Thousand Dollar (\$1,000.00) abatement in property taxes due from said eligible active or eligible retired member for the grand list year just preceding the certification date. The abatement shall be applied to such property taxes when due during the fiscal year starting July 1 following the certification date. For the period commencing on November 17, 2020 and ending on June 30, 2021, the abatement shall be increased to One Thousand Five Hundred Dollars (\$1,500.00). Thereafter, the abatement shall be increased to Two Thousand Dollars (\$2,000.00).

4. Certification

Annually, on or before January 31st of each program year, the Chief of the Columbia Volunteer Fire Department, Inc. shall certify and submit to the Columbia Town Administrator a list of the eligible active members of the Columbia Volunteer Fire Department, Inc. for the prior program year and the eligible retired members of the Columbia Volunteer Fire Department, Inc. who elected to retire the prior program year or who remain eligible retired members under the definition of “eligible retired member” in section. This list shall include the name, address and phone number of every eligible active and eligible retired member and the basis for eligibility. The Columbia Volunteer Fire Department, Inc. shall maintain accurate records of its member’s attendance and participation in duties upon which eligibility is determined and preserve the same for at least 30 years. 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. No Carryover or Carryback of Abatement

Credit of any kind for an abatement earned in one program year cannot be carried forward or backward to any other program year.

6. Status Not Transferable

Status as an eligible active or eligible retired member is not transferable to a third party.

7. Abatement Application

Annually, on or before March 1st of each program year, the Town Administrator shall forward to the Assessor and/or Tax Collector the final certified list of eligible active and eligible retired members of the Columbia Volunteer Fire Department, Inc. for the previous program year with the Town Administrator’s endorsement approving such list. The Assessor and/or Tax Collector shall then apply said abatement for property taxes against property taxes owed on property owned by each listed eligible active and eligible retired member for the fiscal year commencing the following July 1st as follows:

- a) First; to any real estate taxes for real property owed the Town of Columbia in the eligible active or eligible retired 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 eligible active or eligible retired 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 eligible active or eligible retired member's name, regardless of whether said property is held jointly or as tenant in common.
- d) In accordance with section 5, any tax abatement earned but not fully credited for any program year may not be taken as a future credit or result in a payment to the eligible active or eligible retired member.
- e) Any tax credit or cash refund otherwise due with respect to taxable property which is subsequently transferred by an eligible active or eligible retired member shall be reduced proportionately for any abatement previously applied to pay such tax.
- f) In the event that the tax to which the abatement is applied is paid in installments due on July 1st and January 1st, the exemption shall be applied (50) percent to each installment.

8. Eligibility Requirements for Active Members

A member of the Columbia Volunteer Fire Department, Inc. shall be considered an eligible active member for a specific program year if, in such program year, the member:

- 1. Responds to at least 50 calls;
- 2. Attends at least 10 drills; and
- 3. Attends at least 5 monthly meetings; or
- 4. Serves as a duly elected Executive Board member of the Columbia Volunteer Fire Department Inc.; provided that, the number of Executive Board members shall not exceed 10 in any program year.

The requirement for attendance at 5 monthly meetings may be waived by the Columbia Volunteer Fire Department Inc. Executive Board if a member 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.

9. Transition and Date of Effectiveness

This amended and restated ordinance shall take effect on the 21st day after publication in accordance with section 3.5 of the Columbia Town Charter. The preexisting version of this ordinance shall remain applicable to all program years prior to January 1, 2019 and all grand list years prior to October 1, 2019 for which it was otherwise applicable.

Initial Adopted

Special Town Meeting:	May 24, 2005
Adopted:	May 24, 2005
Published:	May 27, 2005
Effective:	May 24, 2005

Amended and Restated

Special Town Meeting:	February 5, 2019
Adopted:	February 5, 2019

Amended and Restated

Special Town Meeting:	December 1, 2020
Adopted:	December 1, 2020
Published:	December 3, 2020
Effective:	December 23, 2020