

## § 129-28 **Statutory authority.**

The Town of Colchester adopts this article as authorized by the provisions of Connecticut General Statutes Sec. 12-81w to provide a property tax exemption for eligible members of the Colchester Hayward Volunteer Fire Department (CHVFD).

## § 129-29 **Eligibility.**

### **A.**

CHVFD members who pay property tax in the Town of Colchester shall be eligible for the exemption provided in this article if they meet either the criteria listed in Subsection **B**, Standard exemption criteria, or the criteria listed in Subsection **C**, Disability exemption criteria, for the year for which the property tax is payable.

### **B. Standard exemption criteria.**

#### **(1)**

For purposes of this article, the term “volunteer” means someone who does not receive as a member of CHVFD a salary, stipend, or any payment other than

- (i) a payment compensating such member for his/her role as an officer of CHVFD
- (ii) reimbursement for CHVFD expenses such as mileage.

#### **(2)**

A volunteer with the CHVFD must be an active member in good standing, not on probation, and must have achieved at least one year of service by October 1 of any year to be eligible for an exemption of municipal taxes due on July 1 of the following year.

**(3)**

The CHVFD member must have received the minimum number of "points" during the one year of service prior to October 1<sup>st</sup> Grand List. Points are earned and awarded pursuant to § **129-32**; and

**(4)**

The CHVFD member must have been found to have met the eligibility criteria by the Chief of the Fire Department and the President of the Fire Company.

### **C. Disability exemption criteria.**

If a CHVFD member becomes permanently or temporarily disabled as a result of the performance of his or her duties as a CHVFD member, he or she shall be eligible for an exemption of municipal taxes if the following criteria are met:

**(1)**

At the time the volunteer became disabled, he or she had been a member in good standing of the CHVFD, and not on probation.

**(2)**

The Chief of the Fire Department and the President of the Fire Company must make a written request to the Board of Selectman on behalf of the CHVFD member, detailing the specifics of the incident in which the member became disabled and recommending an exemption amount and a duration for the exemption to be applied, provided that no exemption shall be requested for an amount greater than that authorized by C.G.S. Sec. 12-81w.

**(3)**

Upon receipt of a written request, from the Chief of the Fire Department and the President of the Fire Company, pursuant to Subsection **C(2)**, the Board of Selectmen shall consider the facts, inquire further and investigate, if necessary, and, in its own discretion, make a determination as to the amount of the exemption, if any, and as to the duration that an approved exemption will be

granted. An exemption granted pursuant to Subsection **C(3)** must be approved by a super majority vote of the Board of Selectman.

**(4)**

The Board of Selectmen shall have discretion to make the final determination of whether a CHVFD member's disability resulted from the performance of his or her duties as a CHVFD member for the purpose of an exemption under this section.

**(5)**

Upon approval of any exemption for a CHVFD member, in accordance with Subsection **C(3)**, the Board of Selectmen shall notify the Assessor in writing with the CHVFD member's full name, address and date of birth, exemption amount and the duration that the exemption will be granted.

**§ 129-30 Certification of eligible members.**

**A.**

The Chief of the Fire Department and the President of the Fire Company shall jointly certify an annual list of every member who has qualified to receive an exemption. The list shall include each member's full name, address, date of birth, total number of points earned during the past year, and the level of exemption as determined in accordance with the exemption benefit schedule set forth in **§ 129-31** of this article.

**B.**

In reference to the October 1, 2020 Grand List and every subsequent Grand List, on or before December 1 of each year, the Chief of the Fire Department and the President of the Fire Company, shall submit to the Board of Selectman and the Town Assessor, a list, certified by both the Chief of the Fire Department and the President of the Fire Company, identifying the CHVFD members who are eligible for an exemption pursuant to **§ 129-29** of this article.

**C.**

If the Chief of the Fire Department and the President of the Fire Company fail to provide the Board of Selectman and the Town Assessor with the list of members who are eligible for an exemption prior to the required deadline set forth in Subsection **B**, no CHVFD member shall be eligible for an exemption in the following year.

**D.**

The Chief of the Fire Department and the President of the Fire Company shall cause to be maintained such records as may be required by the Board of Selectman in order to verify a CHVFD member's eligibility. These records shall be kept for a period of no less than seven years.

**§ 129-31 Exemption benefit schedule.**

**A.**

CHVFD members meeting the eligibility criteria set forth in § **129-29** of this article may be granted an exemption of town-levied taxes for real property, motor vehicle or personal property for which the eligible CHVFD member may be liable. For any CHVFD member to receive this exemption for the July 1 tax bill of any year, the Board of Selectman and the Town Assessor must receive the certified qualification list from the Chief of the Fire Department and the President of the Fire Company on or before December 1 of the preceding calendar year and will apply the exemption to the eligible CHVFD member's assessment on the previous October 1 Grand List.

**B.**

Definitions and eligibility requirements for varying levels of exemptions are as follows:

1. Definition of Level One exemption. The "Level One exemption" shall be defined as an exemption applicable to the assessed value of real or personal property up to an amount equal to the quotient of \$495,000 divided by the town's mill rate in effect at the time of the assessment, such

mill rate being the mill rate that was applicable to the previous year's Grand List, expressed as a whole number of dollars per \$1,000 of assessed value. Anything to the contrary notwithstanding, no CHVFD member shall be eligible for an exemption in excess of the amount of property assessed to the CHVFD member on the applicable Grand List.

Qualification requirement for "Level One" exemption. To qualify for the Level One exemption as defined in Subsection **§ 129-31B**, the CHVFD member must have earned 150 or more "points" during the one-year period prior to the October 1 assessment date for the year at issue. Points will be awarded to each CHVFD member in accordance with the "Points System" as set forth in **§ 129-32**.

2. Definition of Level Two exemption. The "Level Two exemption" shall be defined as an exemption applicable to the assessed value of real or personal property up to an amount equal to the quotient of \$960,000 divided by the town's mill rate in effect at the time of the assessment, such mill rate being the mill rate that was applicable to the previous year's Grand List, expressed as a whole number of dollars per \$1,000 of assessed value. Anything to the contrary notwithstanding, no CHVFD member shall be eligible for an exemption in excess of the amount of property assessed to the CHVFD member on the applicable Grand List.

Qualification requirement for "Level Two" exemption. To qualify for the Level Two exemption as defined in Subsection **§ 129-31B**, the CHVFD member must have received 175 or more "points" during the one-year period prior to the October 1 certification date for the year at issue. Points will be awarded to each CHVFD member in accordance with the "Points System" as set forth in **§ 129-32**.

3. Definition of Level Three Exemption. The "Level Three Exemption" shall be defined as an exemption applicable to the assessed value of real or personal property up to an amount equal to the quotient of \$960,000 divided by the town's mill rate in effect at the time of the assessment, such mill rate being the mill rate that was applicable to the previous year's

Grand List, expressed as a whole number of dollars per \$1,000 of assessed value. Anything to the contrary notwithstanding, no CHVFD member shall be eligible for an exemption in excess of the amount of property assessed to the CHVFD member on the applicable Grand List. Qualification requirement for “Level Three” exemption.

To qualify for the Level Three exemption as defined in this Subsection **B(3)**, the CHVFD member must have completed twenty-five years of service. Prior to 2001, all years of service count toward the twenty-five years. For years 2001 and thereafter, only years of active service (as defined below) count toward the twenty-five years.

**Active Service** is defined as having met the minimum number of points in any year.

**Active Service years** need not be contiguous

\*The Level Three exemption is designed for those members who served for twenty-five or more years and have chosen to retire. Retirement is not mandatory and nothing in Subsection **B(3)** prohibits a member with twenty-five or more years from choosing to remain active.

**C.**

Although a member may qualify for two or more of the three exemption levels, no member may receive more than one of the three levels of exemption in any one tax year.

## § 129-32 Earned Points System and Administration

### A.

Points are calculated during the time period of October 1<sup>st</sup> – September 30 each year.

### B.

Points shall be earned and awarded to CHVFD members as follows:

<u>Activity</u>	<u>Points</u>
Each Full Year of Service	3
Each Emergency Call Attended (as a volunteer)	1
Each "Pre-Approved" Training Session	1* (50 max)
Each "Pre-Approved" Special Work/Activity Completed	1**(25 max)
Each Meeting Attended ( <i>Includes Regular &amp; Special Company meetings, Committee Meetings, Board Meetings, Department Staff, and Officer Meetings</i> )	1
Each Volunteer Shift a CHVFD member volunteers for and works ( <i>includes Ambulance, EMT, Fire, and Duty Officer</i> )	3
Each CHVFD member who maintains the minimum Certification in more than one of the following three Divisions:	25
<b>-EMS Division</b> ( <i>EMR &amp; Ambulance Driver, EMT, or Paramedic</i> )	
<b>-Fire Division</b> ( <i>Firefighter One or Greater</i> )	
<b>-Fire Police Division</b> ( <i>State Certification</i> )	

\* An annual maximum of 50 points may be earned in any one calendar year

\*\*An annual maximum of 25 points may be earned in any one calendar year

**C.**

The Chief of the Fire Department shall be solely responsible for determining which training sessions are approved, how many hours must be attended to earn each point, and must post such information at the firehouse in advance of the sessions being offered.

**D.**

The Chief of the Fire Department shall be solely responsible for determining which Special Work/Activity are approved, how many hours must be worked to earn each point, and must post such information at the firehouse in advance of the Work/Activity being offered.

**§ 129-33 Application and record of exemption.**

**A.**

The exemption under this article shall be applicable for any real or personal property, owned by any eligible CHVFD member, whether such property is owned individually, jointly or as tenants in common with one or more other persons. To receive this exemption, the eligible CHVFD member's name must appear as a legal owner of record of such property.

**B.**

The exemption shall be applied first to any real property owned by the eligible CHVFD member. If the eligible CHVFD member owns more than one parcel of real property in Colchester, the exemption shall be applied first to such CHVFD member's primary residence. In the event that the eligible CHVFD member does not own real property, the exemption will be applied to the personal property of such CHVFD member in the manner that the Town Assessor deems appropriate. Under no circumstances shall the exemption exceed \$2,000 of tax benefit per eligible CHVFD member in any given assessment year.



**C.**

The Chief of the Fire Department and the President of the Fire Company are the delegated authority to administer this program, promulgate rules, forms, and regulations consistent with this article and applicable state statutes. They shall determine the best methods for tracking, calculating, and reporting of all points earned.

**D.**

The Chief of the Fire Department and the President of the Fire Company shall maintain proper records of all points granted in accordance with this article, maintain any such records as may be required by the Board of Selectman, and shall report these amounts to the Board of Selectmen when requested. These records shall be kept for a period of no less than seven years.

**§ 129-34 Effective date.**

The exemption provided by this article shall become effective commencing with the October 1, 2020, Grand List.