

**Colchester Tax Exemption Ordinance for Volunteer Firefighters  
Proposed Updates  
Chapter 129 Article VIII**

**§ 129-28. Statutory authority.**

The Town of Colchester adopts this ordinance pursuant to Section 12-81w of the Connecticut General Statutes to provide for a property tax exemption for eligible volunteer members of Colchester Fire & EMS.

**§ 129-29. Eligibility.**

A. Colchester Fire & EMS members who pay property taxes in the Town of Colchester shall be eligible for the property tax exemptions provided herein if they meet the criteria listed in Section § 129-29. B. or § 129-29. C. below for the year for which the property taxes are due and payable.

B. Standard exemption criteria.

(1) A volunteer member of Colchester Fire & EMS must be: (i) an active member in good standing, (ii) not be on probation and (iii) have achieved at least one year of service by October 1 of any year to be eligible for an exemption of municipal property taxes due on July 1 of the following year. A member in good standing shall be defined as having fulfilled the annual requirements for membership in Colchester Fire & EMS and an individual who has not voluntarily withdrawn from membership or has not been expelled or suspended from membership.

(2) The Colchester Fire & EMS member must have received the minimum number of "Call Responses" during the one year of service as well as meet all the annual training requirements prior to October 1 of any year. Call Responses are earned and awarded pursuant to § 129-32.

(3) The Colchester Fire & EMS 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.

(1) If a Colchester Fire & EMS member becomes permanently or temporarily disabled as a result of the performance of his or her duties as a Colchester Fire & EMS member, he or she shall be eligible for an exemption of municipal property taxes if the following criteria are met:

(i) At the time the volunteer became permanently or temporarily disabled, he or she had been a member in good standing of Colchester Fire & EMS, and not on probation.

(ii) The Chief of the Fire Department and the President of the Fire Company make a written request to the Board of Selectmen on behalf of the Colchester Fire & EMS member, detailing the specifics of the incident in which the member became permanently or temporarily 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 Section 12-81w of the Connecticut General Statutes.

(iii) Upon receipt of a written request from the Chief of the Fire Department and the President of the Fire Company pursuant to subsection C.(ii) of this section, 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. Any exemption granted by the Board of Selectmen shall require four (4) affirmative votes.

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(iv) The Board of Selectmen shall have the discretion to make the final determination of whether a Colchester Fire & EMS member's permanent or temporary disability resulted from the performance of his or her duties as a Colchester Fire & EMS.

(v) Upon the approval of an exemption for a Colchester Fire & EMS member made in accordance with subsection C. (iii) of this section, the Board of Selectmen shall notify the Town's Assessor in writing and provide the Colchester Fire & EMS member's full name, address, date of birth, the 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 Call Responses earned during the past year and the level of exemption as determined in accordance with the exemption benefit schedule set forth in § 129-31.

B. In reference to the October 1, 2020 Grand List and every subsequent Grand List thereafter, 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 Selectmen and the Assessor a list certified by both the Chief of the Fire Department and the President of the Fire Company identifying the Colchester Fire & EMS members who are eligible for an exemption pursuant to § 129-29.

C. If the Chief of the Fire Department and the President of the Fire Company fail to provide the Board of Selectmen and the Town Assessor with the list of members who are eligible for an exemption prior to the required deadline set forth in subsection § 129-30. B., no Colchester Fire & EMS 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 Selectmen in order to verify a Colchester Fire & EMS member's eligibility. These records shall be kept for a period of no less than seven (7) years.

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

A. Colchester Fire & EMS members meeting the eligibility criteria set forth in § 129-29. may be granted an exemption of town-levied taxes for real property, motor vehicles or personal property for which the eligible Colchester Fire & EMS member may be liable. For any Colchester Fire & EMS member to receive this exemption for the July 1 tax bill of any year, the Board of Selectmen 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. Any exemption will apply to the eligible Colchester Fire & EMS 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 \$490,000 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,

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no Colchester Fire & EMS member shall be eligible for an exemption in excess of the amount of property assessed to the Colchester Fire & EMS member on the applicable Grand List.

(i) Qualification requirement for “Level One exemption.” To qualify for the Level One exemption as defined in this subsection § 129-31. B., the Colchester Fire & EMS member must meet the Call Response and training session criteria set forth in subsection § 129-32. B. during the one-year period prior to the October 1 assessment date for the year at issue. Call Responses will be awarded to each Colchester Fire & EMS member in accordance with the “Earned 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 \$980,000 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 Colchester Fire & EMS member shall be eligible for an exemption in excess of the amount of property assessed to the Colchester Fire & EMS member on the applicable Grand List.

(i) Qualification requirement for “Level Two exemption.” To qualify for the Level Two exemption as defined in this subsection § 129-31. B., the Colchester Fire & EMS member must meet the Call Response and training session criteria set forth in subsection § 129-32. B. during the one-year period prior to the October 1 certification date for the year at issue. Call Responses will be awarded to each Colchester Fire & EMS member in accordance with the “Earned 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 \$980,000 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 Colchester Fire & EMS member shall be eligible for an exemption in excess of the amount of property assessed to the Colchester Fire & EMS member on the applicable Grand List.

(i) Qualification requirement for “Level Three exemption.” To qualify for the Level Three exemption as defined in this subsection § 129-31. B., the Colchester Fire & EMS member must have completed twenty-five years of service and have reached the age of 55. Prior to 2001, all years of service count toward the twenty-five years of service. For years 2001 and thereafter, only years of active service (as defined below) count toward the twenty-five years of service.

1. “Active Service” is defined as having met the minimum requirements as defined in § 129-31. B.(6).

2. Active Service years do not to be contiguous.

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(ii) The Level Three exemption is designed for those members who served for twenty-five years with the Colchester Fire & EMS and are aged 55 or older. Retirement is not mandatory and nothing contained herein prohibits a member with twenty-five or more years of service from choosing to remain in active service. Members who have reached twenty-five years of service and remain in active service are eligible to obtain the additional exemptions set forth in Level Four and Five herein as long as they meet the requirements provided herein.

4. Definition of Level Four exemption. The "Level Four 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 \$1,475,000 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 Colchester Fire & EMS member shall be eligible for an exemption in excess of the amount of property assessed to the Colchester Fire & EMS member on the applicable Grand List.

(i) Qualification for the "Level Four exemption". To qualify for the Level Four Exemption as defined in this subsection § 129-31. B., the Colchester Fire & EMS member must meet the Call Response and training session criteria set forth in Section § 129-32. B. during the one-year period prior to the October 1 certification date for the year at issue. Call Responses will be awarded to each Colchester Fire & EMS member in accordance with the "Earned Points System" as set forth in § 129-32.

5. Definition of Level Five exemption. The "Level Five 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 \$1,960,000 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 Colchester Fire & EMS member shall be eligible for an exemption in excess of the amount of property assessed to the Colchester Fire & EMS member on the applicable Grand List.

(i) Qualification requirement for "Level Five exemption." To qualify for the Level Five exemption as defined in this subsection § 129-31. B, the Colchester Fire & EMS member must meet the Call Response and training session criteria set forth in Section § 129-32. B. during the one-year period prior to the October 1 certification date for the year at issue. Call Responses will be awarded to each Colchester Fire & EMS member in accordance with the "Earned Points System" as set forth in § 129-32.

6. Active Service is defined as having met the minimum Call Response and training requirements the previous year.

(i) Although a member may qualify for more than one of the exemption levels provided in this Section § 129-31., no member may receive more than one of the exemptions enumerated herein in any one tax year.

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**§ 129-32. Earned Points System and Administration.**

A. Requirements are calculated during the time period of October 1 – September 30 in each year.

B. Years of Service, Call Responses, Department Duty shifts and Training Requirements shall be earned and awarded to Colchester Fire & EMS members as follows:

1. Years of Service:

Each Full Year of Service shall equal one (1) call toward the Call Response requirement.

2. Call Responses:

Level One Exemption: 115 – 190 calls

Level Two Exemption: 191 – 266 calls

Level Four Exemption: 267 – 342 calls

Level Five Exemption: 343 or more calls

3. Department Duty Shifts:

One (1) Shift, as defined by department policy, shall equal based on certification:

Firefighter OR EMR/EMT – Two (2) Call Responses

Firefighter AND EMR/EMT – Three (3) Call Responses

4. Training Requirements:

Attend, participate and complete the training requirements set forth in the Fire Department Yearly Training Policy for the level of service and/or department rank annually and have successfully completed training in all of the OSHA-mandated subject areas.

C. The Chief of the Fire Department or his/her designee shall be solely responsible for determining which training sessions are approved and the Chief of the Fire Department or his/her designee shall post information regarding training sessions at the firehouse or notify members of training sessions in advance of the sessions being offered.

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

A. The exemption provided pursuant to this ordinance shall be applicable for any real or personal property owned by any eligible Colchester Fire & EMS 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 Colchester Fire & EMS 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 Colchester Fire & EMS member. If the eligible Colchester Fire & EMS member owns more than one parcel of real property in the Town of Colchester, the exemption shall be applied first to such Colchester Fire & EMS member's primary residence. In the event that the eligible Colchester Fire & EMS member does not own real property, the

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exemption will be applied to the personal property of such Colchester Fire & EMS member in the manner that the Town Assessor deems appropriate. Under no circumstances shall the exemption exceed \$2,000 of tax benefit per eligible Colchester Fire & EMS member in any given assessment year.

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

D. The Chief of the Fire Department and the President of the Fire Company shall (i) maintain proper records of all Call Responses, training and other criteria described herein, (ii) maintain records as may be required by the Board of Selectmen (iii) report information to the Board of Selectmen related to this ordinance when requested. All records maintained in accordance with this ordinance, shall be kept for a period of no less than seven (7) years by Colchester Fire & EMS.

**§ 129-34. Effective date.**

The exemptions provided by this ordinance shall become effective commencing with the October 1, 2023, Grand List.