

TOWN OF WILLINGTON, CONNECTICUT

VOLUNTEER FIRE DEPARTMENT PERSONNEL TAX ABATEMENT

ORDINANCE

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PURPOSE:

In recognition of the benefits to the people of the Town of Willington (the "Town") by the dedicated service of the Town's volunteer fire and EMS personnel, the Town hereby establishes a tax abatement program pursuant to the Connecticut General Statutes, as amended (the "Statutes"), section 12-81w for volunteer fire and EMS personnel (the "Member(s)") subject to the conditions outlined below. This tax abatement applies to any active volunteer firefighters and EMS personnel in the Town and any retired volunteer firefighter and EMS personnel who have completed twenty-five years of service in the Town.

This ordinance shall be only applicable to real property taxes and motor vehicle taxes; provided that commercial and non-member occupied investment property shall not be covered by this ordinance. This ordinance shall not be construed to imply that if an eligible Member has less tax liability than their permitted amount of tax abatement that they are entitled to receive any additional funds from the Town under this ordinance. The maximum amount of tax abatement for an eligible Member is \$2,000 due for any fiscal year. In a household with two or more participating Members, the maximum amount of tax abatement shall be \$4,000.00 due for any fiscal year. In this instance, if the eligible Members have less tax liability than their permitted amount of tax abatement, they will not receive a credit in the form of any additional funds from the Town under this ordinance. This abatement shall apply to current year tax liabilities only. Any past due liability will be the responsibility of the Member. If the Member has a past due tax liability, that liability will NOT disqualify the Member from this abatement.

ABATEMENT CONDITIONS, LIMITATIONS AND EXEMPTIONS:

Members of both the Willington Hill and Willington Fire Department No.1 (collectively, the "Departments") who reside or pay property tax in the Town shall be eligible for the tax abatement when meeting the following criteria:

1. Member must have achieved two years of active service, with one year defined as January 1 through December 31 ("Program Year"), to be eligible for a tax abatement.
2. In order to earn credit for a year of active service the Member must satisfy the following requirements:
 - a) Attendance at fifty percent (50%) of department meetings in each Program Year;

b) Attendance at a minimum of five (5) training sessions per Program Year; and
c) Response to a minimum of ten percent (10%) of non-mutual aid emergency calls per Program Year.

3. Personnel that are dual Members of both Departments are not eligible for a double benefit. Prior to the eligibility list being established, the Member must choose which department from which their eligibility shall be determined.

4. Active chief officers, which include Department Presidents, Department Chiefs and Department Deputy Chiefs, shall be exempt from the attendance and response requirements set forth above in section 2 and will automatically be awarded the \$2000.00 tax abatement.

5. This ordinance may be applied to taxes related to the October 1, 2023 Grand List year, which are due and payable on July 1, 2024 and January 1, 2025, and to all October 1 Grand List years thereafter so long as this ordinance is in effect.

6. Except for January 1, 2023 through December 31, 2023 (the "2023 Year") on which year the eligibility determination was made, it shall be presumed that any year prior to the 2023 Year, during which the Member was active in the Department, was a year of active service.

CERTIFICATION:

Annually, on or before May 15 of each year (the "Certification Date"), the Board of Directors of each respective Department shall submit to the Board of Selectmen or their designees a list of the Members of each department who are eligible as defined in Section 2. This list shall contain the names, addresses and the amount of the tax abatement for which the Member is eligible. All supporting documentation verifying the eligibility shall be submitted as well. When determining the list of eligible Members, only non-mutual aid emergency calls that occur within the Town are to be used in the calculation. Mutual Aid requests for service are not included in the overall calculation of activity as it pertains to emergency call activity.

ABATEMENT ELIGIBILITY SCHEDULE:

Abatement of property taxes shall be granted to eligible Members as follows:

a) If a Member has completed two Program Years of active service, the Member shall be entitled to a \$2000.00 annual abatement of property taxes for the Grand List year immediately preceding the Certification Date.

b) Members who volunteered as a firefighter or as EMS personnel for either Department for at least 25 Program Years and who hold active status as of January 1, 2024 are eligible for \$2000.00 annual abatement of property taxes. Once eligible, the tax abatement shall be awarded annually on an ongoing basis regardless of whether the Member is active or not.

b) Attendance at a minimum of five (5) training sessions per Program Year; and
c) Response to a minimum of ten percent (10%) of non-mutual aid emergency calls per Program Year.

3. Personnel that are dual Members of both Departments are not eligible for a double benefit. Prior to the eligibility list being established, the Member must choose which department from which their eligibility shall be determined.

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This ordinance shall become effective fifteen (15) days after publication as provided in the Statutes.

The benefits herein apply to Members who are in good standing and hold active status beginning on the dates set forth in the eligibility schedule herein. All years of active service accumulated by active Members prior to the effective date of this ordinance will be counted towards this abatement.

Presented & Adopted at Town Meeting on: August 5, 2014

Published: August 14, 2014

Effective: August 29, 2014

Amended: January 23, 2024

Published: January 27, 2024

Re-vote*: February 20, 2024

Re-Published: February 24, 2024

Effective: March 10, 2024

**due to improperly called TM on 1/23/24*

