

NOTICE of ENACTMENT of an ORDINANCE

At A Regular Meeting of the East Haven Town Council held *May 6, 2025*, the following Ordinance as introduced at a Public Hearing on *May 6, 2025* which was approved by the Mayor on *May 8, 2025*.

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of East Haven that a Tax Abatement for Surviving Spouses of Public Servants Killed in the Line of Duty.

BE IT ORDAINED that the East Haven Legislative Town Council hereby adds to the East Haven Code of Ordinances for a Section to be assigned upon recording, to read as follows:

Pursuant to C.G.S. § 12-81X, this ordinance is enacted to provide property tax relief to the surviving spouses of deceased public servants—specifically police officers and firefighters—who were residents of the Town of East Haven and who died while performing official duties. Eligible surviving spouses shall receive a 100% abatement of real property taxes levied by the Town of East Haven, not to exceed \$10,000 annually.

BE IT ORDAINED, that for the purposes of this section, the following terms shall have the meanings indicated:

(1) **Line-of-Duty Death.** The death of an active full-time employee of the Town of East Haven, a police supernumerary performing duties assigned and approved by the East Haven Police Department, or an active responding East Haven volunteer Firefighter within the course of their official duties by felonious or accidental means while performing official duties for one of the following:

- Full-time Police officers, police supernumerary performing duties assigned and approved by the East Haven Police Department, active full-time Firefighters and active responding volunteer Firefighters of the East Haven Fire Department within the course of their official duties

(2) **Real Property.** Residential property located within the Town of East Haven that is owned and occupied by the surviving spouse as their principal residence and is subject to local real estate taxation.

(3) **Surviving Spouse.** The legal spouse of a public servant who died in the line of duty, as defined in subsection (1), and who meets the eligibility criteria set forth herein below.

BE IT ORDAINED that the following criteria must be met in order for a surviving spouse to qualify for the tax abatement:

(1) The deceased public servant must have been a resident of the Town of East Haven at the time of death, and the death must have occurred in the line of duty.

(2) The line-of-duty death must have occurred on or after July 1, 2025.

(3) The surviving spouse must have been a resident of the Town of East Haven at the time of the public servant's death, and must maintain residency in East Haven throughout the duration of the abatement period.

(4) The surviving spouse must own and occupy real property located in East Haven as their principal residence, and said property must be subject to East Haven property taxation.

(5) Deaths resulting solely from occupational exposures shall not qualify.

BE IT ORDAINED, that the application process shall include the following:

(1) **Initial Application.** The surviving spouse shall file an application with the East Haven Tax Assessor, including:

- Proof of line-of-duty death;
- Verification of residency and marital status at time of death;
- Proof of ownership and occupancy of qualifying real property.
- Benefits shall not be applied retroactively for any prior tax year in which the surviving spouse failed to submit a timely application.

BE IT ORDAINED, that there shall be an Annual Verification. For which an affidavit must be submitted annually to the East Haven Tax Assessor affirming continued compliance with residency and ownership requirements.

BE IT ORDAINED, that Approval upon receipt and verification of eligibility, the Tax Assessor shall approve the abatement and notify the East Haven Tax Collector to implement the tax relief.

BE IT ORDAINED, that the abatement shall apply to 100% of East Haven real property taxes assessed on the eligible property, up to a maximum of \$10,000 per year, and that the abatement shall not apply to any other taxes or to property outside the Town of East Haven.

BE IT ORDAINED, that Expiration and Termination of the tax abatement shall expire or terminate upon the earliest of the following:

- (1) Ten (10) consecutive grand list cycles from the date of the public servant's death;
- (2) Re-marriage of Surviving Spouse - Eligibility is limited to the surviving spouse who was legally married to the deceased at the time of death;
- (3) The surviving spouse ceases to occupy the real property as their principal residence;
- (4) The surviving spouse ceases to reside in the Town of East Haven;
- (5) The surviving spouse ceases to own the property;
- (6) The death of the surviving spouse.

BE IT ORDAINED, that the East Haven Tax Assessor and Tax Collector shall be responsible for implementing this section and ensuring compliance with its provisions.

BE IT FURTHER ORDAINED that Mayor Joseph A. Carfora, or his designee, is authorized to execute any and all documents to effectuate the intent of this ordinance;

BE IT FURTHER ORDAINED that this ordinance shall be effective in accordance with the provisions of the East Haven Town Charter.

Approved By:

Joseph A. Carfora, Mayor

Date
5-8-2025

Submitted By:

Roberta A. DeLuca, Council Clerk

Date
5/8/2025

Received By:

Lisa Balter, Town Clerk

Date
5/8/2025

