

TOWN OF CHESHIRE TOWN COUNCIL
NOTICE OF AMENDMENT
VOLUNTEER FIREFIGHTERS' TAX ABATEMENT ORDINANCE

The Town Council of the Town of Cheshire at their regular meeting of October 12, 2010 adopted an amendment to the volunteer firefighters' tax abatement ordinance Section 17-12 as follows:

Sec. 17-12. - *Tax abatement for volunteer firefighters.*

(a) *Purpose. In an effort to encourage service on the town's volunteer fire department and in recognition of the benefit that volunteer firefighters make to the public safety of the inhabitants of the Town of Cheshire, the following Tax Abatement Program is hereby established pursuant to Section 12-81w of the Connecticut General Statutes for regular, active members and active life members of the Cheshire Volunteer Fire Department on the terms and condition hereinafter set forth.*

(b) *Definitions.*

Abatement means the reduction in property taxes of the volunteer as provided by this section.

Certification date means January 31, 2000 for the program year commencing January 1, 1999 and means January 31, 2001 for the program year commencing January 1, 2000 and for each fiscal year thereafter.

Fiscal year means the budget year beginning July 1 of the calendar year immediately following the grand list year.

Grand list year means October 1 of each calendar year.

Program year means the calendar year beginning January 1, 1999 and each calendar year thereafter.

Volunteer means:

(1) *A resident of the Town of Cheshire who volunteers his or her services as a regular, active member in good standing of the Cheshire Volunteer Fire Department. A regular, active member in good standing shall also mean a member who has attended not less than twenty (20) percent of all fire emergency calls, department and company meetings, and training during any program year.*

(2) *A resident of the Town of Cheshire who volunteers his or her services as an active life member in good standing of the Cheshire Volunteer Fire Department who is not receiving a pension benefit pursuant to section 2-180 of the Code of Ordinances of the Town of Cheshire. An active life member in good standing also means a member who has over twenty (20) years of active service with the department.*

(c) *Abatement. Each eligible volunteer shall be entitled to an abatement in property taxes as provided herein otherwise due from that volunteer for the fiscal year following the certification date.*

(d) *Eligibility.*

(1) *Active regular members shall be eligible for a tax abatement on any real or personal taxable property for taxes owed to the Town of Cheshire by such person providing they meet the standards as set forth in Schedule A.*

(2) *Active life members shall be eligible for a tax abatement on any real or personal taxable property for taxes owed to the Town of Cheshire by such person providing they meet the standards as set forth in Schedule B.*

- (3) *Employees of the Town of Cheshire shall not receive points for emergency fire calls responded to while in a pay status for the purpose of receiving credit towards eligibility for this tax abatement.*

(e) *Schedules.*

Schedule A

<i>Level</i>	<i>Years of Service</i>	<i>Percentage of Attendance as Per Section 2A 2</i>	<i>Amount of Abatement</i>
<i>A</i>	<i>3<5</i>	<i>20%</i>	<i>\$250</i>
		<i>25%</i>	<i>\$350</i>
		<i>30%</i>	<i>\$450</i>
<i>B</i>	<i>5<7</i>	<i>20%</i>	<i>\$400</i>
		<i>25%</i>	<i>\$600</i>
		<i>30%</i>	<i>\$700</i>
<i>C</i>	<i>7<10</i>	<i>20%</i>	<i>\$450</i>
		<i>25%</i>	<i>\$650</i>
		<i>30%</i>	<i>\$800</i>
<i>D</i>	<i>10<20</i>	<i>20%</i>	<i>\$600</i>
		<i>25%</i>	<i>\$800</i>
		<i>30%</i>	<i>\$1,000</i>

Schedule B

<i>Level</i>	<i>Years of Service</i>	<i>Points</i>	<i>Amount of Abatement</i>
<i>E</i>	<i>20+</i>	<i><25</i>	<i>\$0</i>
		<i>25—49</i>	<i>\$250</i>
		<i>50—74</i>	<i>\$500</i>
		<i>75—99</i>	<i>\$750</i>
		<i>100+</i>	<i>\$1,000</i>

Schedule of Points for Level E (Twenty Plus Year Members)

<i>Attendance at: Drills</i>	<i>10 points</i>
<i>Meetings</i>	<i>10 points</i>
<i>Other Training</i>	<i>10 points</i>
<i>Work Nights</i>	<i>5 points</i>
<i>Special Duties</i>	<i>5 points</i>
<i>Attendance at: Maintenance</i>	<i>5 points</i>
<i>Committee Meetings</i>	<i>5 points</i>
<i>Association Meetings</i>	<i>5 points</i>
<i>Fire/emergency Calls</i>	<i>1 point</i>

(f) *Certification.*

Annually, on or before January 31 of each year the Chief of the Cheshire Volunteer Fire Department shall certify and submit to the town manager a list of the regular, active members, and the active life members of the Cheshire Volunteer Fire Department who are eligible as defined in subsections (b), (d), and (e) of this section for the tax abatement as provided herein. This list shall contain the name, address, years of eligible service, percentage of service, or number of points as applicable, claimed amounts of abatement of taxes, and list

of property taxed for each person on the list for the taxes for the fiscal year funded by the prior October 1, grand list year. The volunteer fire department shall maintain accurate written records of its members' attendance and participation in and performance of their duties upon which the determination on the eligibility earned by said members in each program year shall be based.

Volunteers shall not be entitled to any reduction in property taxes for any program year in which he or she has not been credited with the requisite percentage of participation or number of points as set forth in subsection (e) Schedules A and B. Eligibility earned in one (1) program year cannot be carried forward or backward in any other program year.

(g) *Application.*

Annually, on or before March 1 of each year, the town manager shall forward to the assessor the final certified list with his approved endorsement thereon. The assessor and/or tax collector shall then apply said abatement as follows:

(1) First; to any real estate taxes for real property on the Town of Cheshire assessment list standing in the eligible volunteer's name, regardless of whether said property is held jointly, and upon which he resides for the grand list for which the tax bill is being prepared; or

(2) Second; to any motor vehicle or personal property taxes for a motor vehicle or personal property on the Town of Cheshire assessment list standing in the eligible volunteer's name, regardless of whether said property is held jointly, for the grand list for which the tax bill is being prepared; or

(3) Lastly; to any other real estate taxes for real property on the Town of Cheshire assessment list standing in the eligible volunteer's name, regardless of whether said property is held jointly, for the grand list for which the tax bill is being prepared.

(4) Any tax abatement earned but not fully credited in any program year may not be taken as a future credit or result in a payment to the volunteer.

(h) *Status as a volunteer firefighter.*

(1) Any volunteer who, regardless of reason, loses his or her status as a regular, active member or a active life member in good standing and then regains said status, may include years previously served in the Cheshire Fire Department after one (1) full year of regular or life membership.

(2) For the 1999 program year, any eligible volunteer certified pursuant to this section who has paid his or her taxes in full for the fiscal year beginning July 1, 1999, shall have the abatement applied to those taxes and if a refund is due, the tax collector shall so notify the director of finance who shall pay said refund to the eligible volunteer.

(i) *Effective Date.*

This section 17-12 shall be in effect for taxes due for the Grand List year October 1, 2010.

Dated at Cheshire, Connecticut, this 13th day of October 2010.

By: _____
Tim Slocum
Town Council Chairman