

TOWN OF BETHANY

REPEALED AND SUBSTITUTE ORDINANCE # 184-21 to 184-33

**An Ordinance Providing Tax Abatement
for Volunteer Members of the
Bethany Volunteer Firemen's Association**

WHEREAS, members of the Bethany Volunteer Firemen's Association provide an outstanding service to the Town of Bethany; and

WHEREAS, the Bethany Volunteer Firemen's Association currently has a recruitment and retention program in place, which works as follows: Member volunteers for 20 years, and for 20 years must remain active through a points system to collect from the retention program; when member reaches retirement age of 62, they become eligible to collect from this program. This is a Town-funded program.

WHEREAS, pursuant to C.G.S.A. § 12-81w, a municipality may by ordinance provide for an abatement of property taxes for volunteer members of the Bethany Volunteer Firemen's Association; and

WHEREAS, the title of this new plan will be the First Responders Tax Abatement Plan (FRTAP); a percentage-based attendance system will be used to determine eligibility; a member of the Bethany Volunteer Firemen's Association must attend 12% of training, fire and EMS calls; a member must also be a resident of the Town of Bethany; and

WHEREAS, any Bethany Volunteer Firemen's Association member currently collecting under the original retention plan shall not be eligible for the FRTAP, and any non-active, retired members, out-of-town members that do not meet the required 12% will not be eligible to collect under the FRTAP; and

WHEREAS, the Town of Bethany desires to show its appreciation for the faithful and courageous performance of their duties by the volunteer members of the Bethany Volunteer Firemen's Association in the Town of Bethany; and

WHEREAS, the Bethany Volunteer Firemen's Association will report to the Town of Bethany quarterly on call volume and provide a list of Department members eligible for the FRTAP. The Department will also provide a detailed year-end report with call volume and a list of eligible members; and

THEREFORE, specifics of the plan shall be as follows:

Section I: Completed Years of Service / Tax Abatement Amount

1 - 5	\$ 500.00
6 - 10	\$1,500.00
11+	\$2,000.00

Section II: To be eligible for the tax abatement pursuant to this Ordinance for a fiscal year, the current Fire Chief of the Bethany Volunteer Firemen's Association must present to the Tax Assessor a listing of eligible volunteer members no later than April 1st. This statement shall include the name and address of the Member, years of service and qualification status.

Section III: The tax abatement under this Ordinance shall be applied against any real property and personal motor vehicle property (excluding commercial) owing to the Town of Bethany. In the event that the tax to which the abatement is applied is paid in installments, then the exemption shall be applied fifty (50%) percent to each installment.

Section IV: Status of a member in good standing of the Bethany Volunteer Firemen's Association shall be based on the eligibility identified above in this Ordinance. Records justifying this status must be maintained by the current Chief of the Bethany Volunteer Firemen's Association, approved by the Executive Board/Committee of the Bethany Volunteer Firemen's Association and made available to Town officials upon request.

Section V: Years of service shall not be deemed to have been interrupted by departmental medical leave, by military service with the United States, or by injury where workers' compensation is invoked. When a person who has served as a volunteer firefighter/EMT has left such service, and then returns to volunteer firefighter/EMT duty, that person shall not be eligible for the tax abatement until he or she has completed one full fiscal year (July 1 – June 30) of service. The person's total years of service will then include the number of previous years served.

Section VI: The Tax Assessor of the Town of Bethany shall maintain a record of all taxes abated in accordance with this Ordinance.

Section VII: The tax abatement under this Ordinance shall be applicable to any real property and personal motor vehicle property (excluding commercial) of the volunteer eligible for such abatement, whether such property is owned individually, jointly, or as tenant in common with one or more other persons.

Section VIII: Failure to make full utilization of the tax abatement (or any use whatsoever) because of grand list property of insufficient value, shall not be construed so as to create any carry-over abatement credit for use in subsequent fiscal years.

Section IX: No firefighter/EMT shall be eligible for the tax abatement under this Ordinance if there is any delinquency in the payment of taxes to the Town of Bethany on any real property and personal motor vehicle property (excluding commercial) in the name of the firefighter/EMT.

Section X: In no event will the tax abatement, in combination with other tax benefits for which the volunteer may be eligible, exceed the volunteer's total tax obligation to the Town of Bethany.

Section XI: The tax abatement hereunder shall terminate at the end of the fiscal year in which a qualifying member dies.

Section XII: The tax abatement under this Ordinance is personal to the volunteer member and shall not be assignable. Further, if the volunteer member of the Bethany Volunteer Firemen's Association sells or transfers property within any fiscal year, any unused abatement shall not be applicable to any tax installments on such property coming due after the date of sale or transfer.

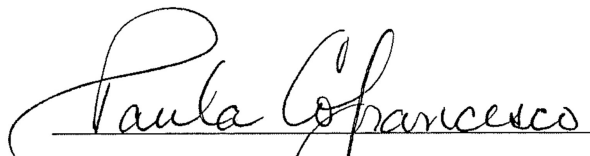
Section XIII: This Ordinance shall take effect and shall be applicable to taxes owing beginning with taxes on the Grand List of October 1, 2021.


Approved: May 16, 2022

Recorded: May 20, 2022

Publication Date: May 24, 2022

Effective Date: June 8, 2022


First Selectwoman


TOWN CLERK