

# ***Town of Franklin***

## ***Ordinance on***

### ***Tax Relief for Volunteer Firefighters***

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#### **SECTION I: PURPOSE**

The Town of Franklin is desirous of showing its appreciation for the faithful and courageous performance of duties by the volunteer firefighters in Town, and encouraging others to become volunteer firefighters here.

#### **SECTION II: ESTABLISHMENT OF TAX RELIEF PROGRAM**

Pursuant to the provisions of Section 12-81 of the Connecticut General Statutes as amended by Public Act 99-272, the Town hereby authorizes a tax abatement program of property taxes for a resident volunteer firefighter. No such exemption shall exceed an amount that would provide a reduction in the property taxes of an eligible volunteer firefighter of more than \$1,000.00. The Town may also enter into interlocal agreements with other municipalities for the purpose of providing property tax relief to volunteer firefighters who live in another municipality, but who volunteer their services to this Town.

#### **SECTION III: DEFINITIONS**

- LIST: a listing of all volunteers with the calculated percentages of performance and attendance
- PLAN YEAR: each twelve-month period ending on December 31<sup>st</sup> of each year. For years prior to the effective date of the Plan, the corresponding twelve-month period shall be the Plan Year.
- VOLUNTEER/VOLUNTEER FIREFIGHTER: any member of the Franklin Volunteer Fire Department who performs services as a trained volunteer firefighter (firefighter I/motor pump operator/fire police/interior firefighter/restricted firefighter) and/or emergency medical technician for the benefit of the Town.
- YEAR OF SERVICE: a Plan Year during which a Volunteer has been serving with the Volunteer Fire Department.

#### **SECTION IV: REGULATIONS**

- 1) To the extent established by the bona fide records of the Franklin Volunteer Fire Department, the determination with respect to a Volunteer's performance of duties shall be a percentage done by mathematical calculation based on attendance and performance as established by records. The Fire Chief shall maintain accurate written records of attendance, participation in, and performance of fire duties upon which the determination of the percentage of total responses to call and total attendance of meetings/training sessions/work nights earned by each Volunteer Firefighter in each Plan Year, and establish a list of eligible firefighters.
- 2) The list shall be submitted to the First Selectman for review and approval, and then forwarded to the Assessor.
- 3) Vouchers shall be made out by the Office of the Assessor, using the schedule table in Section IV of this Ordinance, for each person on the list, and then submitted to the Tax Collector. The Tax Collector shall deduct the value of each voucher from the individual's real or motor vehicle property taxes. If this tax has already been paid, a refund request shall be submitted to the Board of Selectmen for approval.
- 4) The property taxes of each trained volunteer on the list, who has served for not less than two immediately preceding calendar years, shall have any property taxes owed to the Town by such volunteer abated in an amount equal to the lesser of the total amount of property taxes owed to the Town for such fiscal year, or an amount as calculated in the following schedule:

PLAN YEARS OF SERVICE AS A VOLUNTEER FIREFIGHTER:	AMOUNT OF TAXES ABATED FOR 15-25% RESPONSE & 15-25% ATTENDANCE IN IMMEDIATELY PRECEDING CALENDAR YAER:	AMOUNT OF TAXES ABATED FOR >25% RESPONSES & >25% ATTENDANCE IN IMMEDIATELY PRECEDING CALENDAR YEAR:
2	\$100.00	\$200.00
3	\$200.00	\$400.00
4	\$300.00	\$600.00
5	\$400.00	\$800.00
6 OR MORE	\$500.00	\$1,000.00

- 5) Any volunteer who is delinquent in the payment of any personal property taxes shall not be eligible for this abatement.
- 6) The Board of Selectmen shall determine the total amount of benefits to the Fire Department for this program each year.

#### **SECTION V: EFFECTIVE DATE**

This Ordinance shall become effective for, and shall be applicable to, taxes due on the Grand List of October 1<sup>st</sup>, 2000.

#### **SECTION VI: VALIDITY**

If any section, paragraph, subdivision, clause, or provision of this Ordinance shall be adjudged invalid, such adjudication shall apply only to the section, paragraph, subdivision, clause or provision so adjudged, and the remainder of this Ordinance shall be deemed valid and effective.

*Adopted by vote of Town Meeting legally warned and held on April 23<sup>rd</sup>, 2001.*

*PUBLISHED DATE: April 25<sup>th</sup>, 2001*

*EFFECTIVE DATE: May 9<sup>th</sup>, 2001*