

Item 8: To approve an ordinance entitled, "ORDINANCE TO PROVIDE PROPERTY TAX RELIEF FOR EMERGENCY SERVICE VOLUNTEERS."

Motion: Motion by Steve Levy, seconded by several.

Discussion: Ray Kalinowski explained that an advisory committee was formed to study the issue of tax relief for emergency service personnel. The ordinance presented is the result of their work.

Action: On a voice vote with none in opposition, the moderator declared the motion passed.

Five Department ✓ **Ordinance to Provide Property Tax Relief for Emergency Services Volunteers**

A. Purpose of Ordinance

The purpose of this ordinance is to provide property tax relief for members of the Durham Volunteer Ambulance Corps, Inc. (the Ambulance Corps) and the Durham Volunteer Fire Company, Inc. (the Fire Company) as authorized by Public Act 00-120, §10, provided the members meet the standards of eligibility set forth below. For purposes of this ordinance: (1) a "tax year" runs from October first through the following September 30th; (2) the property taxes assessed for a tax year become due and payable during the next "fiscal year," which runs from the July 1st succeeding the beginning of the tax year through the following June 30th; and (3) the term "organization" refers to the Ambulance Corps or the Fire Company.

B. Eligibility for Ambulance Corps Members

1. Members of the Ambulance Corps shall be eligible for tax relief under this ordinance for the tax year beginning October 1, 2001 if they meet the following set of standards, which shall be construed according to the Ambulance Corps' bylaws and written policies and procedures:

a. The member must be either a full-time, active honorary, or part time member of the Ambulance Corps;

b. The member must have completed a minimum eligibility period of at least one year of service as well as the Ambulance Corps' probationary process;

c. The member must have remained active and in good standing throughout the most recent minimum eligibility period;

d. The member must have averaged 24 hours of duty per month throughout the minimum eligibility period.

2. For tax years beginning October 1, 2002 eligibility standards will be determined through written guidelines issued by the Volunteer Property Tax Relief Administering Board (the Administering Board) established by this ordinance.

C. Eligibility for Fire Company Members

1. For the tax year beginning October 1, 2001 members of the Fire Company shall be eligible for tax relief under this ordinance if they meet the following set of standards, which shall be construed according to the Fire Company's bylaws and its written policies and procedures:

a. The member must be a current active member and reside in Durham;

b. The member must have completed a minimum eligibility period of one full year in good standing during which the member attended a minimum of 25% of all emergency calls and met annual training requirements.

2. For tax years beginning October 1, 2002, eligibility standards will be determined through written guidelines issued by the Administering Board established by this ordinance.

D. Property Tax Relief Available

1. For each member of the Ambulance Corps or Fire Company determined eligible for relief under this ordinance, the member's property tax obligation to the Town of Durham shall be abated up to a maximum abatement allowed by §10 of Public Act No. 00-120 as it may be amended. Currently the statute allows a maximum abatement of \$1,000 on the property taxes due in one fiscal year.

2. The abatement allowed by this ordinance shall apply to any real property or motor vehicles owned by an eligible member, whether the member owns such property individually, jointly or as tenant in common with one or more persons.

3. If a property tax to which the abatement applies is payable in two installments, the abatement shall be applied 50% to each installment.

4. Any abatement allowable under this ordinance must be used in the fiscal year during which the property tax abated is due and payable and shall not carry over to any succeeding tax years.

5. If any property to which the abatement applies is sold or transferred during the fiscal year during which the property tax becomes due and payable, the abatement allowed by this ordinance shall be reduced by a fraction whose numerator is the number of days remaining in the fiscal year and whose denominator is 365. This pro rata reduction shall not apply to transfers by will or intestacy, or to transfers by deed which leave the eligible member as a joint tenant or as a tenant for life or a term of years.

E. The Administering Board

1. The tax relief provided by this ordinance shall be administered by an Administering Board composed of one member of the board of selectmen, one member of the board of finance, the current chief or an active officer of the ambulance corps, and the current chief or active officer the Fire Company. The term "constituent bodies" refers to the board of selectmen, board of finance, the Ambulance Corps and the Fire Company.

2. If this ordinance takes effect before October 1, 2001, then within 30 days after the ordinance takes effect each constituent body shall appoint a member to the Administering Board to serve a term ending November 30, 2001. Beginning December 1, 2001 members of the Administering Board will be appointed by their respective constituent bodies in December of each odd-numbered year to serve a two year term which will end on November 30 of the next odd numbered year. If any member of the Administering Board dies or resigns during his or her term, the board of selectmen, after soliciting the recommendation of constituent body which appointed the member, shall appoint a successor to serve the remainder of that member's term.

3. The Administering Board shall have the following powers and duties:

a. To certify to the tax collector * the eligibility of members of the Ambulance Corps and Fire Company for tax abatement under this ordinance. This certification shall be based upon a list of eligible members submitted by the chiefs of the Ambulance Corps and the Fire Company.

b. To determine the eligibility of any member of the Ambulance Corps and Fire Company who does not meet eligibility guidelines for the abatement but who submits to the chief of his or her organization a written request to excuse the absences which prevented him or her from being eligible. All such written requests must be submitted no later than October 7 of the tax year for which eligibility is sought.

c. To promulgate and amend for each organization written guidelines for eligibility for tax relief under this ordinance, including active duty requirements and grounds for excusing absences which would otherwise prevent a member from satisfying the eligibility requirements. Copies of all such written guidelines and amendments shall be distributed to the board of selectmen, the board of finance, the town clerk and the chiefs of each organization. Each member of each organization shall be given a copy of the guidelines and any amendments to them.

d. To establish eligibility guidelines for persons serving in both organizations, provided that the maximum abatement allowable to such persons under this ordinance will not exceed the maximum abatement allowable for members serving in only one organization.

e. To administer any interlocal agreements the board of selectmen enter into to provide property tax relief to persons who live in one municipality but volunteer their services to either or both of the ambulance company or fire company of another municipality.

4. The chiefs of the Ambulance Corps and the Fire Company shall submit the lists of eligible members described in subsection 3(a) and the requests for excused absences described in subsection 3(b) on or before October 15 of any tax year. However, for the tax year beginning October 1, 2001, the list of eligible members and the requests for excused absences shall be submitted to the Administering Board by the later of (a) 30 days from this ordinance's effective date or (b) October 15, 2001.

5. The Administering Board will submit to the tax collector * on or before November 1 of any tax year a list of members of the Ambulance Corps and the Fire Company eligible for tax relief under this ordinance. However, for the tax year beginning October 1, 2001 the Administering Board for that tax year will submit the list of eligible members to the assessor by the later of (a) November 1, 2001 or (b) 60 days from this ordinance's effective date

* changed from assessor to tax collector per assessor and town attorney, letter dated November 2, 2001 and Town Meeting approval November 13, 2001

F. Termination or Resignation of Members.

Any member who is terminated or resigns from either organization will lose any eligibility for relief under this ordinance as a member of that organization for the tax year beginning the next October 1. Neither will the former member be eligible for tax relief in any succeeding tax year as a member of that organization unless he or she reestablishes eligibility before the beginning of that succeeding tax year.

G. Interlocal Agreements

The board of selectmen is authorized to negotiate interlocal agreements with other municipalities to grant property tax relief to persons who live in one municipality but volunteer in either or both of the Ambulance Corps or Fire Company of another municipality. Any such interlocal agreement shall be ratified according the procedures set forth in the Connecticut General Statutes. The Administering Board shall serve as the participating public agency for Durham once any such interlocal agreement is ratified.

H. Severability

If any section, subsection or other portion of this ordinance shall be declared unconstitutional or otherwise invalid by a court of competent jurisdiction, such unconstitutionality of invalidity shall not affect the remaining portions of this ordinance if they can be given effect without the unconstitutional or invalid provisions.

I. Effective Date

This ordinance shall become effective 15 days after adoption, provided notice of adoption is published according to the town charter.

Motion: Motion was made, seconded and passed to accept minutes as read by the clerk.

The meeting adjourned at 8:32 p.m.

Attest: Laura L Francis Laura L. Francis, CMC, CCMC
Town Clerk