

ARTICLE IV
Volunteer Fire and Ambulance Tax Abatement
[Adopted 1-28-2002]

§ 150-7. Purpose.

In recognition of the benefits provided to the Town of Old Lyme (Town) by the dedicated service of the Town's volunteer fire and ambulance personnel, the Town hereby establishes a tax abatement program pursuant to **CT General Statute Section 12-81w⁶¹** for volunteer fire and ambulance personnel, subject to the conditions outlined below.

§ 150-8. Eligibility.

Any individual who volunteers his or her services as a firefighter, fire police officer (as defined in subsection (a) of Connecticut General Statutes section **7-308**), emergency medical technician, paramedic, civil preparedness staff, active member of a volunteer canine search and rescue team, as defined in Connecticut General Statutes section **5-249**, active member of a volunteer underwater search and rescue team, or ambulance driver in the Town of Old Lyme, CT and who is a member of the Old Lyme Fire Department, Inc. (OLFD) or the Old Lyme South End Volunteer Ambulance Association, Inc. (OLSEVAA) (members) who are residents in the Town shall be eligible when they meet the following criteria:

- A. The member must have achieved two years of active service by April 30 of the current fiscal year in order to be eligible for the tax abatement on July 1 of the next fiscal year. Years of service shall not be deemed to have been interrupted by medical leave that is certified by a medical doctor or by military service with the United States. When a member has served as an active volunteer, left such service and then returned to active status, the member shall not be eligible for the tax abatement until the member has completed one full year of active service as of April 30; and
- B. The member must have achieved an active year, as defined by the bylaws of the OLFD and the OLSEVAA, and, in the case of the OLFD, a member must have earned at least 50 points and, in the case of the OLSEVAA, a member must have earned at least 25 points. Any amendment to the bylaws of either organization concerning the definition of an active year must be approved by the Town's Board of Selectmen. Past presidents and/or chiefs are not exempt from the requirements of active status.
- C. **Any volunteer firefighter, fire police officer or emergency medical technician who has completed at least twenty-five years of active service as a volunteer firefighter, fire police officer or emergency medical technician in the Town of Old Lyme, CT and is a member of the OLFD or the OLSEVAA will continue to be eligible for the abatement hereunder regardless of their current annual active status.**

§ 150-9. Certification.

Annually on or before April 30 of each year, the President of the OLFD and the Chief of the OLSEVAA shall submit to the First Selectman a certified list of the active members of their respective organizations who are eligible for tax abatement, as defined in § 150-8, Eligibility, above. The list shall include the address of each eligible member.

§ 150-10. Administration.

- A. The tax abatement available under this article shall be up to **\$2,000** and shall be applied first against any real property taxes levied by the Town and then against any motor vehicle taxes levied by the Town. In the event the tax to which the tax abatement is applied is paid in two installments, the tax abatement shall be applied 50% to each installment. Eligible real property may be owned by the member individually, jointly or as tenants in common with one or more other persons.
- B. The tax abatement may also apply to real property taxes levied by the Town against real estate owned by the spouse of a member, provided they have been married for a full consecutive twelve-month period prior to April 30.
- C. Eligibility for the abatement shall be available to members who are not delinquent on any financial obligation to the Town and who do not share property ownership with anyone who is delinquent on any financial obligation to the Town.
- D. 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 a future year.
- E. The tax abatement provided herein shall terminate at the end of the fiscal year in which the member dies.
- F. The sale or transfer of any eligible property during the fiscal year shall disqualify said property from the abatement calculation for the balance of the fiscal year, on a pro rata basis.
- G. The Tax Collector of the Town shall maintain a record of all taxes abated in accordance with this article.

61. Editor's Note: See C.G.S. § 12-81w and Public Act 99-272, 16-99 and 19-36