LEGAL NOTICE

TOWN OF KILLINGWORTH

At a meeting of the Board of Selectmen held April 12, 2021, the selectmen voted unanimously to adopt the following ordinance:

ARTICLE VI

Relief for Volunteer Fire Fighters and Emergency Personnel [Adopted 9-25-2000; amended 5-20-2002; amended 4-12-2021]

§ 412-9. Purpose; authority; categories.

To encourage and increase volunteer participation in the Town's fire and emergency services, there is hereby established a program, as authorized by General Statutes § 12-81w, to abate the real and/or personal property taxes due for each fiscal year for a nonsalaried local emergency management director, any individual who volunteers his or her services as a firefighter, fire police officer, as defined in subsection (a) of section 7-308 of the General Statutes, emergency medical technician, paramedic, civil preparedness staff, active member of a volunteer canine search and rescue team, as defined in General Statutes section 5-249, active member of a volunteer underwater search and rescue team, or ambulance driver in the Town, or any individual who is a retired volunteer firefighter, fire police officer or emergency medical technician and has completed at least twenty-five years of service as a volunteer firefighter, fire police officer or emergency medical technician in the Town.

§ 412-10. Benefit; limitations.

Property tax relief for eligible persons shall be in the form of an abatement of up to \$1,500.00 in property taxes otherwise due on the grand list of October 1, 2019 and an abatement of up to \$2,000.00 for property taxes otherwise due on the grand list of October 1, 2020 and for each grand list thereafter. In no event shall participation in more than one qualifying organization or office entitle a person to an abatement of more than the amount specified above for each grand list year.

§ 412-11. Determination of Eligibility.

A. A person shall be eligible for such property tax relief if such person is a resident of the Town of Killingworth and is a person in one of the categories described in § 412-9 no later than the last day of December next following the date of the grand list to which such abatement shall apply. Eligibility must be determined and reestablished with respect to each succeeding grand list.

- **B.** For fire company volunteers, the eligibility and amount of such abatement up to the limits established herein shall be determined by internally consistent methods adopted by the Killingworth Volunteer Fire Company, Incorporated, subject to approval by the Board of Selectmen.
- **C.** For ambulance association volunteers, the eligibility and amount of such abatement up to the limits established herein shall be determined by internally consistent methods adopted by the Killingworth Ambulance Association, Inc., subject to approval by the Board of Selectmen.
- **D.** For any categories of persons set out in § 412-9 who is not a member of the Killingworth Volunteer Fire Company, Incorporated or the Killingworth Ambulance Association, Inc., the eligibility and amount of such abatement up to the limits established herein shall be set by the Board of Selectmen.

§ 412-12. List of active members in good standing.

- **A.** The Killingworth Ambulance Association, Inc., shall annually prepare a certified list, signed and dated by its designated representative, of full active members in good standing as of the last day of December, along with tax abatement levels determined to apply to each member in good standing, and such certified list shall be submitted to the Board of Selectmen for its approval no later than the next following third Tuesday of January.
- **B.** The Killingworth Volunteer Fire Company, Incorporated, shall annually prepare a certified list, signed and dated by its designated representative, of full active members in good standing as of the last day of December, along with tax abatement levels determined to apply to each member in good standing, and such certified list shall be submitted to the Board of Fire Commissioners for its approval. The Board of Fire Commissioners shall, upon its approval, promptly transmit such certified list to the Board of Selectmen for its approval no later than the next following third Tuesday of January.
- **C.** The Board of Selectmen shall, upon its approval, promptly transmit such lists, along with the names of any persons determined to be eligible by the Board of Selectmen pursuant to § 412-11D of this article, to the Tax Assessor and Tax Collector for appropriate action.

§ 412-13. When effective.

The provisions of this article shall become effective 15 days after publication and shall be applied first to taxes on the grand list of October 1, 2019. With respect to the grand lists of

2019 and 2020, the determinations of eligibility and lists of members required to be submitted to the Board of Selectmen pursuant to §§ 412-11 and 412-12 of this article shall be submitted no later than April 30, 2021.

This ordinance shall become effective fifteen days after publication.

Publication date: April 16, 2021

Effective date: April 30, 2021