

Proposed Ordinance Town of Brooklyn Tax Abatement Program for Certain Emergency Services Volunteers

(a) **PREAMBLE:** The provisions of Public Act 99-272 Section 6, as amended by Public Act 19-36, are hereby adopted, and are set forth in subsections (b), (c), (d), (e), and (f).

(b) **DEFINITIONS:**

(1) "Active" shall mean certified by the Chief of the Mortlake Fire Company, Inc., the Chief of East Brooklyn Fire Department, or their successors, either individually or collectively, as to members of their respective organizations, or on or before the certification date, as eligible for tax abatement under this ordinance.

(2) "Certification Date" shall mean March 15 of the assessment year commencing October 1, 2022, and each assessment year thereafter.

(3) "Eligible Resident" shall mean each resident of the Town of Brooklyn who volunteers their services:

- a) As an active firefighter or emergency medical responder for the Mortlake Fire Company, Inc.,
- b) As an active firefighter or emergency medical responder for the East Brooklyn Fire Department.
- c) As an active firefighter or emergency medical responder of their successors, individually or collectively.

(4) "Benefit" shall mean the reduction in property taxes described in subsection (c) below.

(c) **BENEFIT:** (1) Each eligible resident who is providing a service to the town at the level of "interior firefighter" or **Emergency Medical Technician (EMT)** as defined by their respective department's rules and regulations shall be entitled to a \$2,000.00 reduction in property taxes otherwise due from that resident for the fiscal year next following the certification date.

(2) Each eligible resident who is providing a service to the town at any level other than "interior firefighter" or **Emergency Medical Technician (EMT)** as defined by their respective department's rules and regulations shall be entitled to a \$1,000.00 reduction in property taxes otherwise due from that resident for the fiscal year next following the certification date.

(d) **LIMITATIONS:** The benefit shall be subject to the following limitations:

(1) Residents who are eligible residents under two or more among (b)(3)(A-C) shall be entitled to one benefit only.

(e) **MECHANISM:** The respective Chiefs of the Mortlake Fire Company, Inc., the East Brooklyn Fire Department, or their successors, individually or collectively, shall, on or before the certification date:

1. submit their original notarized certifications to the Tax Collector for the Town of Brooklyn and forward a copy of their certifications to:
 - a. The Board of Finance,
 - b. The Office of the First Selectman.
 - c. The Office of the Tax Assessor.
 - d. The Boards of Directors of the Mortlake Fire Company, Inc., the East Brooklyn Fire Department.
 - e. The Board of Fire Commissioners.

(f) **ELIGIBILITY:** The Board of Fire Commissioners shall determine the criteria for certification of eligibility for members of the Mortlake Fire Company, Inc, and East Brooklyn Fire Department, or their successors, individually or collectively, which criteria shall not be less stringent than the criteria for attendance at emergency responses, training, and drills for yearly eligibility for the Tax Abatement program.

(1) To meet the eligibility qualifications, a member of the East Brooklyn Fire Department or Mortlake Fire Company, Inc. must maintain a minimum of twenty percent (20%) participation throughout **nine (9) of the twelve (12) months during the given fiscal year of either all emergency fire calls or emergency R1 calls.**

(2) Any member of the East Brooklyn Fire Department or Mortlake Fire Company, Inc., who cannot perform their duties and fails to meet the eligibility criteria due to a department-related injury shall have their percentage of attendance adjusted for the time lost.

(3) The Board of Fire Commissioners can create more stringent qualifications for the abatement should they wish to do so in the future.

Commentary

(a) **PREAMBLE:** This subsection connects the ordinance to the enabling legislation, which aims to attract new and retain existing volunteers.

(b) **DEFINITIONS:** This subsection defines terms in a way that tracks the enabling legislation.

(c) **BENEFIT:** This subsection defines the benefit in a way that tracks the enabling legislation. It limits the benefit to a reduction in property taxes. Hence, volunteers who do not owe property taxes realize no benefit, and volunteers who owe less than \$2,000 in property taxes realize a smaller benefit.

(d) **LIMITATIONS:** This subsection prevents residents who belong to more than one of the volunteer fire departments or who belong to both a volunteer fire department and volunteer ambulance from getting a double benefit. This limitation reflects the memberships' desire to avoid artificial cross-pollination for the mere purpose of obtaining a more significant tax abatement rather than dual or triple membership based on genuine interest and the perception that the time volunteered by most individuals tends to be approximately the same regardless of whether the volunteers spend their time exclusively for one fire department or in combined participation in more than one organization.

An additional limitation restricting the benefit to one per married couple was considered and abandoned because of fairness concerns.

(e) **MECHANISM:** This subsection sets forth a mechanism for providing adequate notice to the Tax Collector so that they can promptly make the necessary adjustments to tax bills. It also provides a tool for giving similar notice to the entities like a Board of Finance, Office of the First Selectman, and Office of the Tax Assessor so that these entities can adequately plan in anticipation of abatements. It ensures the validity of the notice by requiring a notarized certification of the information provided by the respective Chiefs. Finally, it offers similar notice to

entities like the Board of Fire Commissioners and the Board of Directors of the service organizations so that these entities can stay in the information loop.

(f) **ELIGIBILITY:** This subsection sets forth, as a minimum, compliance with the requirements already in place for pension plan credit. It also sets forth language in which the Board of Fire Commissioners can amend eligibility criteria in the future.

DRAFT