

# Proposed Ordinance Town of Brooklyn

## Tax Abatement Program for Certain Emergency Services Volunteers

(a) **PREAMBLE:** The Town of Brooklyn (the "Town") hereby adopts a tax abatement program, as authorized by Connecticut General Statutes § 12-81w, as amended, in accordance with the provisions outlined in subsections (b), (c), (d), (e), and (f) below.

(b) **DEFINITIONS:**

(1) "Active" shall mean an individual certified by the Chief of either or both the Mortlake Fire Company, Inc. or East Brooklyn Fire Department, Inc., or the successor(s) of such entities, to be an active volunteer member of such entity as of, or before the Certification Date, and meeting the eligibility criteria established for tax abatement under subsection (f) of this ordinance.

(2) "Certification Date" shall mean March 15 of the assessment year commencing with the Town's fiscal year immediately following the effective date of this ordinance, and on March 15 of each assessment year thereafter.

(3) "Eligible Resident" shall mean a resident of the Town who volunteers his or her services to either or both the Mortlake Fire Company, Inc. and/or East Brooklyn Fire Department, Inc., and/or any successor to such entity(ies), as an Active firefighter or Active emergency medical responder.

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

(5) "R1 Call" shall mean any fire department emergency response of an emergency medical services provider who is notified for the initial response to a victim of sudden illness or injury.

(6) "Fire Call" shall mean any fire department emergency response that does not meet the definition of "R1 Call." (examples include, but are not limited to, responses to fire, motor vehicle accidents, Haz-Mat, ambulance assists, etc.)

(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 and at a minimum meets the job

performance requirements set forth within the NFPA 1001 Firefighter I and II certifications shall be entitled to an abatement of up to \$2,000.00 in property taxes otherwise due from that resident to the Town 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 an abatement of up to \$1,000.00 in property taxes otherwise due from that resident to the Town for the fiscal year next following the Certification Date.

(3) To the extent the Eligible Resident's taxes are less than the abatement amount to which he or she is entitled for any fiscal year, the unused portion of such abatement for that fiscal year shall not carry forward or accrue for purposes of being applied as an abatement or credit toward taxes due in future fiscal years. Nothing in this subsection (C)(3) limits an Eligible Resident from re-qualifying for a Benefit in successive fiscal years.

(4) The abatement provided under this program shall be applied first against any real property taxes owing to the Town and then against any motor vehicle taxes owing to the Town. In the event that the tax to which the abatement is applied is paid in installments, then the abatement shall be applied 50% to each installment. The abatement provided under this program shall be applicable for any real property or motor vehicle owned by an Eligible Resident and eligible for such abatement regardless of whether such property is owned individually, jointly or as tenant in common with one or more other persons, provided that said ownership interest is recorded in the name of the Eligible Resident on the Brooklyn Grand List. For property acquired by the Eligible Resident during the Grand List Year, the abatement shall be prorated in the same manner and to the same degree as the underlying tax liability. The tax abatement provided under this article only applies to taxes owed to the Town by Eligible Residents who continue to (1) reside in the Town; or (2) own a motor vehicle registered to a address within the Town; or (3) own taxable property in the Town.

(d) **LIMITATIONS:** In the event an Eligible Resident on any Certification Date qualifies for the Benefit under both subsections (c)(1) and (2) above, such Eligible Resident shall only be entitled to the Benefit set forth in subsection (c)(1) and not (c)(2) for the fiscal year next following the Certification Date, and shall not be eligible to claim both Benefits for such fiscal year.

(e) **MECHANISM:** The respective Chiefs, individually or collectively, of the Mortlake Fire Company, Inc., the East Brooklyn Fire Department, Inc. or the successor(s) of such entities, shall, on or before each Certification Date, submit their original notarized certifications to the Tax Collector for the Town and forward a copy of their certifications to:

1. The Town's Board of Finance;
2. The Office of the Town's First Selectman;
3. The Office of the Town's Tax Assessor;
4. The Board of Directors of the Mortlake Fire Company, Inc.;
5. The Board of Directors of the East Brooklyn Fire Department, Inc.; and
6. The Town's Board of Fire Commissioners.

(f) **ELIGIBILITY:**

(1) To meet the eligibility qualifications, a member must be a resident of the Town as of the applicable Certification Date, must have maintained a minimum of twenty percent (20%) participation throughout nine (9) of the twelve (12) months immediately preceding the Certificate Date of either all emergency fire calls or emergency R1 calls at a either or a combination of both the East Brooklyn Fire Department, Inc. and/or Mortlake Fire Company, Inc., or its/their successor(s),.

(2) Any member of the East Brooklyn Fire Department or Mortlake Fire Company, Inc., or its/their successor(s), who cannot perform their duties and fails to meet the eligibility criteria as the result of sustaining injury while performing services for either department, shall have their percentage of attendance proportionately adjusted for the time lost. [EC1] If the member qualifies for the Benefit for the given fiscal year taking into account of such proportionate adjustment, such member may be certified as an Eligible Resident as of the Certification Date.

(3) Based on recommendations from the Town of Brooklyn's Board of Fire Commissioners, and/or its successor, the legislative body of the Town of Brooklyn may hereafter modify the criteria for certification of Eligible Residents, which criteria shall not be less stringent than the criteria for eligibility set forth in subsections (f)(1) and/or (2).

## **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.