

TOWN OF COLEBROOK

**AMENDMENT TO THE ORDINANCE
COLEBROOK VOLUNTEER FIRE DEPARTMENT
TAX ABATEMENT PROGRAM**

At the May 21, 2020 Board of Selectmen’s Meeting pursuant to State of Connecticut, by His Excellency Ned Lamont Executive Order Number 7B paragraph 1 and Executive Order Number 7I paragraph 13 the Agenda posted and published on the Town of Colebrook Website the following ordinance enacted on February 24, 2009 is hereby amended:

Paragraph 4 Incentive Limitations: is amended as follows:

<u>Qualifying Years</u>	<u>Incentive</u>	<u>Dollar Amount</u>
4 Years	100%	\$1,500.00**

** Increases to \$2,000.00 as of July 1, 2021

This Ordinance shall be in effect fifteen (15) days after publication in a newspaper with a circulation in the Town of Colebrook.

Effective date: July 13, 2020

[The full Ordinance was published on the Town of Colebrook Website on June 29, 2020.]

TOWN OF COLEBROOK

The following ordinance was approved by referendum of the Town of Colebrook held on February 24, 2009, pursuant to warning duly posted and published:

ORDINANCE

Colebrook Volunteer Fire Department Tax Abatement Program

1. Statutory Authority

C.G.S. Section 12-81w. Municipal option to abate or exempt a portion of property taxes of local firefighters and certain emergency and civil preparedness personnel.

2. Definitions

Active member: A member in good standing of the Colebrook Volunteer Fire Department & EMS First Responders, in accordance with their by-laws.

Record Certification Date: February 1st of each year commencing February 1, 2009 and each fiscal year thereafter.

Eligible member: An active member who meets the criteria as defined in Paragraph 5.0.

Senior member: An active member, who has served a minimum of 25 years, has reached the age of 60 as of December 31 of the calendar year and continues to reside or own real estate or personal property in the Town of Colebrook.

Incentive: Each Eligible member and senior member shall be eligible for a real estate and/or motor vehicle property tax abatement up to but not to exceed \$1,000 or amount of their property tax for the fiscal year immediately following the Certification date.

Qualifying Period: Town of Colebrook calendar year beginning January 1st through December 31st.

3. Incentive Approval

- 3.1 The Fire Chief of the Colebrook Fire Department shall certify and submit a list of eligible members showing points earned to the Colebrook Board of Selectmen for approval by January 31st to be eligible for a tax credit for the following fiscal year.

- 3.2 The aggregate amount of the incentive as determined in the ordinance shall be incorporated in the Town Budget for the fiscal year beginning on July 1 following the certification period.
- 3.3 The aggregate incentive amount will be presented for approval each fiscal year as part of the Town budget at the Town Meeting held for that purpose in May.
- 3.4 Upon the Board of Selectmen's approval of the aggregate amount to be included in the Town budget, the First Selectman shall provide the Assessors Office a list of Eligible Members and their incentive amounts.
- 3.5 Abatements will be applied to Real Estate tax bills first and Personal Property second.

4. Incentive Limitations:

- 4.1 An Active member must have reached their 18th birthday by December 31 of the calendar year in order to be eligible.
- 4.2 Members who qualify but are not current in their taxes shall have the abatement credited to the oldest tax liability outstanding. Property must be owned by the qualifying member and not by a corporation, LLC, partnership or other family member.
- 4.3 A new member of the Colebrook Volunteer Department or EMS First Responders may not participate in this incentive program until they have completed 6 months of membership in one of these two organizations.
- 4.4 The maximum incentive amount will be available only to Eligible Members who have reached their fourth consecutive or non-consecutive qualifying years as defined under Section 2. A reduced incentive will be available to new eligible members with fewer years as follows:

<u>Qualifying Year</u>	<u>Incentive</u>	<u>Dollar Amount</u>
1 Year	25%	\$ 250
2 Years	50%	\$ 500
3 Years	75%	\$ 750
4 Years	100%	\$1,000

- 4.5 A former member who rejoins (per by-law re-instatement) after a break in service shall receive credit for their prior active membership for the purposes of 4.3 and 4.4 above.
- 4.6 Only one Eligible Member per household may receive a tax abatement.

5. Eligibility Criteria

- 5.1 Active Members will become Eligible Members upon meeting point eligibility criteria as outlined in Exhibit 1 and Exhibit II attached and approved in writing by the Chief of the Colebrook Volunteer Fire Department or their designee.
- 5.2 No incentive shall be provided to a member who does not own property in Colebrook and no inter-local agreements will be entered into for non-residents.
- 5.3 The eligibility criteria will be based on attendance at meetings, calls, successful completion of training, service as an officer or other criteria in accordance with 5.1.
- 5.4 The eligibility requirements for the Colebrook Volunteer Fire Department and the EMS First Responders are attached here to as Exhibits I & II respectively. These requirements may be modified by a 2/3's vote of the Active Membership, followed by approval by Board of Selectmen and Board of Finance and at a Town Meeting. However no such modification may retroactively affect an incentive amount that has been approved at a Town Meeting.
- 5.5 The Chief of the Colebrook Volunteer Fire Department is responsible to ensure that written records are maintained for each Active Member to document their participation in this program.
- 5.6 Supporting records shall be available for review by the Towns Auditors and other persons authorized to examine the financial records of the town within 30 days.
- 5.7a Senior Members that are active members who have served a minimum of 25 years, and have reached the age of 60 as of December 31, 2008 and continues to reside or own real estate or personal property in the Town of Colebrook will be eligible for tax abatement for half of their years accrued with the Colebrook Volunteer Fire Department. Benefit does not carry over to spouse.
- 5.7b Senior Members that are active members who have served a minimum of 25 years, and have reached the age of 60 after December 31, 2008 will receive credit for half of their years that they accrued up to December 31, 2008 and also will be credited for half of their years that they qualified for the Tax Abatement after December 31, 2008. Benefit does not carry over to spouse

6. Effective Date

This ordinance shall take effect 15 days after approval at a Town Meeting called for this purpose and published as required by Connecticut Statutes. The Tax Abatement Program as outlined here will become effective for applicable taxes due on the Grand List 2008.

This abatement is wholly discretionary and is not an entitlement. By ordinance, the Town may choose to suspend this abatement at any time at a legally called town meeting and by vote of the legislative body.

Colebrook Volunteer Fire Department Incentive Program

Exhibit I

1. Active members must earn 60 points in a qualifying period to become an eligible member. Points will be awarded on the basis of attendance, special events, qualifications and designations.
2. Attendance at meetings, practices and calls shall earn points as indicated below. Percentages are based on the number of events during a qualifying period.

<u>Event</u>	<u>% Attended</u>	<u>Points</u>
Meetings		1 each
Practices	15-30	15
	31-60	20
	61-100	25
Calls	15-40	15
	41-70	20
	71-100	25

3. Special events, committee memberships and work projects shall earn points as indicated below. All events, committees and work projects must be designated and approved by the chief.

<u>Event</u>	<u>Points</u>
Monthly firehouse check	4 each
Work projects	5 each
Other events	5 each
Committee membership	4 each
Non-mandated training course	5 each

4. Qualifications and designations shall earn points as indicated below. Qualifications achieved during a qualifying period will earn full points for that period. Officer designations will be prorated if more than one incumbent holds that office during a qualifying period.

<u>Qualification</u>	<u>Points</u>
First responder active member	10
Designated FF I or FF II	20
Chief & Deputy	60
Captain & Lieutenant	40
Treasurer & Training Officer	40
Emergency Mgmt Director	40
Fire Police Foreman & Secretary	40

5. Records of the points earned by each member during the qualification period will be maintained by the secretary. Attendance at meetings, practices and calls will be taken by the senior member present and given to the secretary.

Colebrook EMS First Responders Incentive Program

Exhibit II

1. Active members must earn 60 points in a qualifying period to become an eligible member. Points shall be awarded on the basis of attendance, special events, qualifications and designations.

2. Attendance at meetings, practices and calls shall earn points as indicated below. Percentages are based on the number of events during a qualifying period.

<u>Event</u>	<u>% Attended</u>	<u>Points</u>
Meetings		1 each
Practices	15-30	15
	31-60	20
	61-100	25
Calls	15-40	15
	41-70	20
	71-100	25

3. Special events, committee memberships and work projects shall earn points as indicated below. All events, committee memberships and work projects must be designated and approved by the administrator and Chief.

<u>Event</u>	<u>Points</u>
Work projects	5 each
Other events	5 each
Committee membership	4 each
Non-mandated training course	5 each

4. Qualifications and designations shall earn points as indicated below. Qualifications achieved during a qualifying period will earn full points for that period. Officer designations will be prorated if more than one incumbent holds that office during a qualifying period.

<u>Qualification</u>	<u>Points</u>
CVFD active member	10
Certified EMT &/or MRT	20
Administrator	60
Captain	20
Training Officer	15
Lieutenant &/or Secretary	10

5. Records of the points earned by each member during a qualification period will be maintained by the secretary. Attendance at meetings, practices and calls will be taken by the senior member present and given to the secretary.

This Ordinance shall be in effect fifteen (15) days after publication in a newspaper with a circulation in the Town of Colebrook.

Effective date: March 25, 2009

[The full Ordinance was published in the Hartford Courant on March 10, 2009.]