

**Supplement 15: Town of Durham, Connecticut**

**Chapter 15: Taxation**

**Article I: General**

**15-6 Property Tax Relief For Emergency Services Volunteers**

(a) Purpose of section. The purpose of this section is to provide property tax relief for emergency service volunteers in the Town of Durham. The volunteers specifically eligible for relief under this section include particular retired members of the Durham Volunteer Ambulance Corps, Inc. (the ambulance corps), members and particular retired members of the Durham Volunteer Fire Company, Inc. (the fire company), and the local Emergency Management Department (EMD). This relief is permissible under Public Act 00-120, § 10, provided the members meet the standards of eligibility set forth below. For purposes of this section:

(1) A "tax year" runs from October 1 through the following September 30.

(2) The property taxes assessed for a tax year become due and payable during the next "fiscal year," which runs from the July 1 succeeding the beginning of the tax year through the following June 30; and

(3) The term "organization" refers to the Ambulance Corps, ~~or~~ the Fire Company, or the Emergency Management Department.

(b) Eligibility for retired members of the Ambulance Corps.

(1) Retired members of the Ambulance Corps shall be eligible for tax relief under this section, if they meet the following set of standards, which shall be construed according to the former Ambulance Corps' bylaws and written policies and procedures:

a. The retired member has completed at least 25 years of service in the Ambulance Corps.

(2) Eligibility standards will be determined through written guidelines issued by the Volunteer Property Tax Relief Administering Board (the administering board) established by this section.

(c) Eligibility for fire company members.

(1) Members of the fire company shall be eligible for tax relief under this section if they meet the following set of standards, which shall be construed according to the fire company's bylaws and its written policies and procedures:

a. The member must be a current active member and reside in Durham.

b. The member must have completed a minimum eligibility period of one full year in good standing during which the member attended a minimum of 25% of all emergency calls and met annual training requirements.

c. In addition to members qualified under Subsection c (1)a and b above, a retired member who has completed at least 25 years of service as a volunteer firefighter or fire police officer.

(2) Eligibility standards will be determined through written guidelines issued by the administering board established by this section.

(d) Eligibility for local Emergency Management Department. For the purpose of this section, eligible members include the Emergency Management Director, the EMD Deputy Director, the Chief Medical Officer, and the Communications Coordinators.

(1) The local Emergency Management Department shall be eligible for tax relief under this article if the member meets the following set of standards:

- a. They are either the current Director, Deputy Director, Chief Medical Officer, Official Communication Liaison or Communication Coordinator as well as a taxpayer of Durham.
- b. The member was duly appointed by the Board of Selectmen.
- c. They are not otherwise compensated for their duties.
- d. They have been active members of the EMD throughout the current tax year.

(e) Property tax relief available.

(1) For each retired member of the Ambulance Corps or member of the Fire Company or EMD determined eligible for relief under this section, the member's property tax obligation to the Town shall receive an exemption up to a maximum of \$2,000 on the property taxes due in one fiscal year.

(2) The exemption allowed by this section shall apply to any real property owned by the member, whether the member owns such property individually, jointly or as tenant in common with one or more persons; or any motor vehicle owned or leased by an eligible member.

(3) Any exemption allowable under this section must be used in the fiscal year during which the property tax abated is due and payable and shall not carry over to any succeeding tax years.

(4) If any property to which the exemption applies is sold or transferred during the fiscal year during which the property tax becomes due and payable, the exemption allowed by this section shall be reduced by a fraction whose numerator is the number of days remaining in the fiscal year and whose denominator is 365. This pro rata reduction shall not apply to transfers by will or intestacy, or to transfers by deed, which leave the eligible member as a joint tenant or as a tenant for life or a term of years.

(f) The administering board.

(1) The tax relief provided by this section shall be administered by an administering board composed of one member of the Board of Selectmen, one member of the Board of Finance, and one member of the public. The Chief of the Fire Company and the Emergency Management Director shall serve as ex-officio members of the board. The term "constituent bodies" refers to the Board of Selectmen, Board of Finance, and the Fire Company.

(2) Members of the administering board will be appointed by their respective constituent bodies in December of each odd-numbered year to serve a two-year term which will end on November 30 of the next odd-numbered year. If any member of the administering board dies or resigns during his or her term, the Board of Selectmen, after soliciting the recommendation of constituent body which appointed the member, shall appoint a successor to serve the remainder of that member's term.

(3) The administering board shall have the following powers and duties:

a. To certify to the Tax Collector the eligibility of retired members of the Ambulance Corps and members of Fire Company and EMD for tax abatement under this section. This certification shall be based upon a list of eligible members submitted by the chief of the fire company and the EMD.

b. To determine the eligibility of any member of the fire company and EMD who does not meet eligibility guidelines for the abatement but who submits to the Chief or Director of his or her organization a written request to excuse the absences which prevented him or her from being eligible. All such written requests must be submitted no later than October 7 of the tax year for which eligibility is sought.

c. To promulgate and amend for each organization written guidelines for eligibility for tax relief under this section, including active-duty requirements and grounds for excusing absences which would otherwise prevent a member from satisfying the eligibility requirements. Copies of all such written guidelines and amendments shall be distributed to the Board of Selectmen, the Board of Finance, the Town Clerk and the Chief and Director of each organization. Each member of each organization shall be given a copy of the guidelines and any amendments to them.

d. To establish eligibility guidelines for persons serving in both organizations, provided that the maximum abatement allowable to such persons under this section will not exceed the maximum abatement allowable for members serving in only one organization.

e. To administer any interlocal agreements the Board of Selectmen enter into to provide property tax relief to persons who live in one municipality but volunteer their services to the fire company of another municipality.

(4) The Chief or Director of the Fire Company, or EMD shall submit the lists of eligible members described in Subsection (f)(3)a. and the requests for excused absences described in Subsection (f)(3)b. on or before October 15 of any tax year.

(5) The Administering Board will submit to the Tax Collector on or before November 1 of any tax year a list of retired members of the Ambulance Corps and the members of the Fire Company, and EMD eligible for tax relief under this section.

(g) Termination or resignation of members. Any member who is terminated or resigns from either organization will lose any eligibility for relief under this section as a member of that organization for the tax year beginning the next October 1. Neither will the former member be eligible for tax relief in any succeeding tax year as a member of that organization unless he or she reestablishes eligibility before the beginning of that succeeding tax year.

(h) Interlocal agreements. The Board of Selectmen is authorized to negotiate interlocal agreements with other municipalities to grant property tax relief to persons who live in one municipality but volunteer in either or both of the ambulance corps or fire company of another municipality. Any such interlocal agreement shall be ratified according to the procedures set forth in the Connecticut General Statutes. The administering board shall serve as the participating public agency for Durham once any such interlocal agreement is ratified.

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