

**The following are amended Sections 184-14 and 184-15 of Article VI. Abatement for Volunteer Fire Fighters of the Taxation Ordinance at Chapter 184 of the Ordinances of the Town of North Haven approved and adopted by the September 23, 2019 Annual Town Meeting. The amended Sections will take effect fifteen (15) days after this publication.**

**§ 184-14 Eligibility.**

Each volunteer fire fighter who has performed fire-fighting duties by responding to fire calls and attending drills for the one-year period from October 1 through and including September 30, annually, may be eligible to receive a tax abatement (in the form of a credit) of up to \$1,500 or \$2,000 as provided in § 184-15 herein, for taxes payable by said fire fighter and levied on either real or personal property, including motor vehicles, by the Town of North Haven in one fiscal year. Each volunteer fire fighter to become eligible for this benefit as a volunteer fire fighter must first complete his or her probationary period and be certified as a fire fighter.

**§ 184-15 Abatement calculation.**

The amount of any tax abatement (credit) shall be calculated after each year of service. For the purpose of this ordinance, a "year of service" shall be defined as October 1 through September 30.

- A. For the period commencing July 1, 2019 and ending June 30, 2021, an abatement in property taxes due for each fiscal year shall be calculated as follows:
  - 1. A fire fighter responding to 25% or more of the total fire calls and attending 50% or more of the drills for his or her company will receive an abatement (credit) of \$750.
  - 2. A fire fighter responding to 35% or more of the total fire calls and attending 50% or more of the drills for his or her company will receive an abatement (credit) of \$1,000.
  - 3. A fire fighter responding to 45% or more of the total fire calls and attending 50% or more of the drills for his or her company will receive an abatement (credit) of \$1,500.
- B. On and after July 1, 2021, an abatement in property taxes due for any fiscal year shall be calculated as follows:
  - 1. A fire fighter responding to 25% or more of the total fire calls and attending 50% or more of the drills for his or her company will receive an abatement (credit) of \$1,250.
  - 2. A fire fighter responding to 35% or more of the total fire calls and attending 50% or more of the drills for his or her company will receive an abatement (credit) of \$1,500.

3. A fire fighter responding to 45% or more of the total fire calls and attending 50% or more of the drills for his or her company will receive an abatement (credit) of \$2,000.
- C. A volunteer fire fighter who fully retires from service, has completed at least twenty-five (25) years of service as a volunteer fire fighter in the Town of North Haven, and who occupies a real property in the Town of North Haven as his or her principal residence, shall receive an annual tax abatement (credit) for the five (5) year period immediately following his or her retirement. The amount of the abatement (credit) that the retired volunteer fire fighter shall be entitled to shall be the lowest abatement (credit) he or she received during the last three (3) years he or she was an active volunteer fire fighter.