

## Chapter 184

[Adopted 5.20.24 STM]

### Article XI

#### Section 184 - 47

(a) Definitions: The following words, terms and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Emergency Medical Technician (“EMT”) means any person who was a resident of the Town of North Haven at the time of his/her death, was certified as an emergency medical technician by the State of Connecticut Office of Emergency Medical Services and was performing EMT duties full-time or part-time for any valid municipal ambulance service provider located within the geographical boundaries of the State of Connecticut.

Firefighter means any person who was a resident of the Town of North Haven at the time of his/her death and was a duly employed or volunteer member of a municipal fire department for the purpose of performing fire duties full-time or part-time for any valid fire department located within the geographical boundaries of the state of Connecticut.

Police Officer means any person who was a resident of the Town of North Haven at the time of his/her death and was a duly sworn member of a municipal police department, serving in an official capacity, full-time or part-time, with compensation or a duly sworn member of the town police department or agency serving the town in an official capacity, full-time or part-time, including but not limited to School Resource Officers, for any valid police department located within the geographical boundaries of the state of Connecticut.

EMT Duties means duties performed while traveling to, at, or returning directly from calls routed through an emergency dispatch center, or tests or trials of any apparatus or equipment normally used by the employer ambulance service provider; while instructing or being instructed in EMT duties; or while engaging in any other duty ordered to be performed by a superior or commanding officer in the ambulance service provider.

Fire Duties means duties performed while at fires, while answering alarms of fires, while answering calls for mutual aid assistance, while returning from calls for mutual aid assistance, while directly returning from fires, while at tests or trials of any apparatus or equipment normally used by the fire department, while going to or returning directly from such tests or trials, while instructing or being instructed in fire duties, and any other duty ordered to be performed by a superior or commanding officer in the fire department.

Police Duties means any action which an officer is obligated or authorized by law, rule, regulation, or written condition of employment of service to perform during regularly scheduled hours, or other hours that qualify for compensation from a local police department.

Performance of duty death means the death occurs while the firefighter, police officer or EMT is performing an action solely related to performance of their regular work or as part of it. It does not include deaths that could just have likely occurred while not in the performance of such duties. In the event that the Board of Selectmen finds that a determination is necessary to conclude that the death was in performance of duties, the First Selectman shall consult with the applicable Chief and Commission along with the Town Attorney and the First Selectman may consult a licensed medical professional engaged by the Town if it is deemed appropriate to reach a consensus conclusion. The First Selectman shall present the conclusion to the Board of Selectmen for final decision. Regular travel to and from the place of business is not considered in the performance of duties. A certified copy of an incident report or such other reasonable evidence required by the Town shall be provided by an applicant.

Surviving Spouse means the person who was a resident of the Town of North Haven and legally married to or in a legally recognized marriage with the police officer, EMT, or firefighter at the time of the policer officer's, EMT's, or firefighter's death.

(b) In accordance with C.G.S. § 12-81x, there is hereby established effective for the Grand List of October 1, 2022, an abatement of one hundred percent (100%) of municipal real estate residential property taxes due with respect to real property owned by the surviving spouse of a firefighter, EMT, or police officer who has died as a result of the performance of his/her duties as police officer, EMT, or firefighter. The abatement only applies to Town residential real estate taxes due to the Town of North Haven and does not apply to any district or other political subdivision taxes that may be due.

(c) The tax abatement will remain in effect so long as the surviving spouse owns the property as of the October 1st grand list and occupies the property as her/his primary residence or until the spouse conveys her/his fee interest in the subject residence. If the spouse subsequently purchases another residence in North Haven, and all qualifying criteria remain, then the tax abatement shall apply to the new residence. For any property that is in a trust, a copy of the trust agreement must be provided to the Assessor for review. The terms of the trust agreement must indicate that the claimant must be considered to be the primary beneficiary of the trust in order to be eligible for the abatement hereunder.

(d) Upon the death of any surviving spouse entitled to tax relief pursuant to this section, the tax relief hereunder shall immediately expire and terminate.

(e) If any person who is entitled to a tax abatement hereunder conveys her/his fee title in the property with respect to which the tax abatement hereunder has been granted, the tax relief shall be suspended as of the date of conveyance and the nonqualifying grantee of such property shall pay the Town the prorated share of taxes thereby due and owing. The Assessor shall be notified by the applicant of the transfer within 10 days of the property transfer date.

(f) The property tax relief provided for in this section shall, in any case where title to real property is recorded in the name of the qualifying surviving spouse and any other person or persons, be prorated to reflect the fractional portion of such qualifying spouse, or, if such property is a multiple family or multiple use dwelling, such relief be prorated to reflect the

fractional portion of such property occupied by the qualifying spouse. A spouse desiring such abatement shall submit an application to the assessor requesting a determination as to whether such abatement is permitted.

(g) If such surviving spouse remarries, the abatement shall immediately expire and terminate.

(h) The Assessor shall prescribe such forms and procedures as may be necessary to implement this section. The Assessor, in addition, shall take such steps necessary to satisfactorily establish and verify the facts as to the qualifying surviving spouse's interest in the property, by requesting such documents as the Assessor deems necessary. Such documentation shall be required and provided annually to maintain the tax abatement. Eligibility shall be determined by the Assessor and/or his/her designee, and such determination shall be final.

(i) No later than November 1st of each year, the surviving spouse shall complete and file with the Assessor an application for the 100% abatement and attest annually that: they have not remarried since the death of their police officer, EMT, or firefighter spouse and

(j) This ordinance shall become effective on the fifteenth (15<sup>th</sup>) day after publication of the Notice of Passage of the ordinance and shall be applicable to assessment years commencing on or after October 1, 2022.