

Ordinance #246
AMENDMENTS TO ORDINANCE #225
South Windsor Volunteer Fire Tax Abatement
Ordinance

Sec. 1 Purpose: In recognition of the benefits provided to the Town of South Windsor by the dedicated service of the Town's Volunteer Fire personnel, the South Windsor Town Council hereby establishes a tax abatement program pursuant to the authority granted by Connecticut General Statutes 12-81w for Volunteer Fire personnel on the conditions outlined below.

Sec. 2 Eligibility: Members of the South Windsor Volunteer Fire Department and who reside and pay property tax in the Town of South Windsor shall be eligible when meeting the following criteria:

- 1) Member must have achieved two years of service by July 1 of the current year to be eligible for a tax abatement on July 1 of the following year; and
- 2) Member must have achieved a "good year" as defined by the Service Award Program. Any amendment to this definition must be approved by the Town Council in the same manner as an amendment to an ordinance.

Sec. 3 Certification: Annually, on or before May 15th of each year, the Chief of the South Windsor Volunteer Fire Department shall certify and submit to the Town Manager and Finance Director, a list of the members of their organization who are eligible as defined in Section 2. This list shall contain addresses and the amount of which each member is eligible. For the year 2018 only, the list shall be submitted on or before June 1st in order to timely apply tax benefit to current bills.

Sec. 4 Abatement Schedule: Abatement of property taxes shall be granted the following July 1st to eligible members as follows:

- 1) If a member has completed two years of service as of the July 1st preceding the date of abatement, the member shall be entitled to 25% of the maximum amount allowed by Connecticut General Statutes, as amended from time to time, as an annual abatement of property taxes
- 2) If a member has completed five years of service as of July 1st preceding the date of abatement, the member shall be entitled to 50% of the maximum amount allowed by Connecticut General Statutes, as amended from time to time, as an annual abatement of property taxes
- 3) If a member has completed seven years of service as of the July 1st preceding the date of abatement, the member shall be entitled to 75% of the maximum amount allowed by Connecticut General Statutes, as amended from time to time, as an annual abatement of property taxes

- 4) If a member has completed ten years of service or more as of the July 1st preceding the date of abatement, the member shall be entitled to 100% of the maximum amount allowed by Connecticut General Statutes, as amended from time to time, as an annual abatement of property taxes.

Sec. 5 Retirement Benefit: Members who have served a minimum of twenty years and who have reached the mandatory retirement age of their organization shall continue to receive an abatement annually for as long as they continue to reside and own property in South Windsor. Members who retire prior to the mandatory age and have over 25 years of credited "Good Years" in the Department's Service Award program shall continue to receive an abatement annually for as long as they continue to reside and own property in South Windsor.

Sec. 6 Disability Benefit: If for any reason, a member should become disabled due to an injury sustained in the performance of their duties within the Department, they shall be entitled to receive an abatement annually for as long as they continue to reside and own property in South Windsor and continue to be so disabled.

Sec. 7 Death Benefit: If a member dies in the in the performance of their duties within the Department, their surviving spouse shall be entitled to receive an abatement annually for as long as the spouse continues to reside and own property in South Windsor. This annual abatement shall also apply prospectively to any surviving spouse of a Member who died in the performance of their duties within the Department prior to the passage of this ordinance for as long as the surviving spouse continues to reside and own property in South Windsor

Sec. 8 Construction of Ordinance: Taxes to be abated must be those taxes imposed on real property or personal property assessed in the name of the eligible individual, either as a sole owner or a joint owner, but not by a corporation, LLC or partnership. In the case of abating taxes on real property, the real property must serve as the eligible individual's primary residence.

- 1) The abatement amount shall be applied first to the taxes for real property, then to personal property which shall include motor vehicles leased to an eligible individual ac, of October 1 of any given year. In the event that the tax to which the abatement is applied is paid in installments, then the exemption shall be applied 50% to each installment.
- 2) This ordinance shall not be construed to imply that if an eligible member has less tax liability than their permitted amount of tax abatement that they are entitled to receive any additional funds from the Town of South Windsor under this ordinance. In no event will this ordinance authorize a tax refund for ta'xes that have already been paid.

Amended 9/16/2024

- 3) No individual shall be eligible for participation in this property tax relief program if the individual has any tax delinquency, including taxes, interest, fees and any other charges, to the Town of South Windsor on the date of certification set forth above.

Ordinance #246 was adopted at the September 16, 2024 Regular Meeting of the South Windsor Town Council. This ordinance shall become effective ten (10) days after publication in a newspaper having circulation in South Windsor.

Dated at South Windsor this 23rd day of September 2024.

ATTEST:

**Bonnie Armstrong
Town Clerk**