

**ORDINANCE PROVIDING TAX ABATEMENT FOR  
VOLUNTEER FIREFIGHTERS AND STORM'S AMBULANCE CORPS**

WHEREAS, the volunteer firefighters of the City of Derby Fire Department and volunteer members of the Storm's Ambulance Corps provide an outstanding service to the City of Derby; and

WHEREAS, pursuant to Public Act 99-272, a municipality may by ordinance provide for an abatement of property taxes for volunteer firefighters and volunteer medical personnel; and

WHEREAS, the City of Derby is desirous of showing its appreciation for the faithful and courageous performance of their duties by the volunteer firefighters and volunteer medical personnel in the City of Derby and encouraging others to become volunteer firefighters and volunteer medical personnel within the City of Derby;

NOW THEREFORE, be it ordained by the Board of Alderman of the City of Derby that the following ordinance be and hereby is adopted pursuant to the provisions of Section 12-81 of the General Statutes as amended by Public Act 99-272.

Section I. The property taxes of each volunteer firefighter of the City of Derby Fire Department and volunteer medical personnel of the Storm's Ambulance Corps who has served as a volunteer firefighter and/or volunteer medical personnel for the City of Derby for not less than the one (1) immediately preceding year shall have any property taxes owed to the City of Derby by such volunteer firefighter and/or volunteer medical personnel abated in an amount equal to the lesser of the total amount of real and/or personal property taxes owed to the City of Derby for such fiscal year or an amount as calculated in the following schedule:

COLUMN A	COLUMN B
YEAR(S) OF SERVICE AS A FIREFIGHTER OR MEDICAL PERSONNEL	MAXIMUM AMOUNT OF TAXES ABATED BY STATUTE
1	\$250.00
2	\$500.00
3	\$750.00
4 or more	\$1,000.00

Section II. To be eligible for the tax abatement pursuant to this Ordinance for any fiscal year, an eligible volunteer firefighter and/or volunteer medical personnel shall on/or before March 1<sup>st</sup> prior to such fiscal year present a written statement certified to by the Chief of the City of Derby Fire Department and/or the President of the Storm Ambulance Corps, whichever is applicable, which statement will include the name and address of said volunteer firefighter and/or volunteer medical personnel, that said volunteer firefighter and/or volunteer medical personnel has served as a firefighter and/or volunteer medical personnel for the City of Derby Fire Department and/or Storm Ambulance Corp, for not less than the one (1) immediately preceding calendar year, the

total number of years of service of said volunteer firefighter and/or medical personnel as a volunteer member for the City of Derby Fire Department and/or Storm Ambulance Corps; the percentage of fires and/or medical assists, whichever is applicable, attended during the immediately preceding calendar year and certification of compliance with the requirement of Section VI of this Ordinance. Years of service shall not be deemed to have been interrupted by the department medical leave, by military service with the United States, or by injury where workers' compensation is invoked. When a person has served as a volunteer firefighter and/or volunteer medical personnel, left such service, and then returned to volunteer firefighting and/or volunteer medical duty, the person shall not be eligible for the tax abatement until he or she has completed one full calendar year of service from date of return. The person's total years of service will then include the number of previous years served. Eligibility for the particular fiscal year will be determined by the Chief of the City of Derby Fire Department and/or the President of the Storm Ambulance Corp provided each volunteer firefighter and/or volunteer medical personnel presents the aforementioned written certified statement by March 1<sup>st</sup> for the immediate preceding fiscal year.

Section III. The tax abatement under this Ordinance shall be applied first against any real property taxes owing to the City of Derby and then against personal taxes owing to the City of Derby. In the event that the tax to which the abatement is applied is paid in installments, then the exemption shall be applied fifty (50%) percent to each installment.

Section IV. The Tax Collector of the City of Derby shall maintain a record of all taxes abated in accordance with this Ordinance.

Section V. All dates referenced in this Ordinance shall, except as to year, apply to subsequent years, it being the intent of this Ordinance to create an ongoing abatement program until modified or eliminated by further Ordinance change or repeal. The credit shall be applied first to real estate appearing on the grand list in the name of the qualifying member, or if there be none, or should it be not of sufficient value to accommodate the full allowable credit, then to any other property in the name of the qualifying member. Failure to make full utilization of the credit (or any use whatsoever), because of grand list property of insufficient value, shall not be construed so as to create any carry-over abatement credit for use in subsequent fiscal years. The credit afforded hereunder shall terminate at the end of the fiscal year in which the qualified member dies. The sale or transfer of any grand list property from abatement application for the remainder of the then fiscal year, on a pro-rate basis.

Section VI. The tax abatement under this Ordinance shall be applicable for any real and personal property of a volunteer firefighter and/or volunteer medical personnel eligible for such abatement.

Section VII. A volunteer firefighter and/or volunteer medical personnel shall not be eligible for a tax abatement under this Ordinance unless that volunteer firefighter and/or volunteer medical personnel, during the immediately preceding calendar year, has been involved in a minimal percentage of activities, as set forth below in this Ordinance.

#### TAX ABATEMENT PERCENTAGE ACCUMULATION

Accumulation shall follow the following requirements:

- a. Member must accumulate percentages during each twelve-month period; said percentage accumulations to start May 1<sup>st</sup> and ending on April 30<sup>th</sup>. A member could start accumulating points by joining the program at any time during the twelve-month period, after any probationary period has ended.
- b. If a member belongs to the Derby Fire Department and/or Storms Ambulance Corps, percentage accumulation can be combined between the Derby Fire Department and the Storm Ambulance Corp.
- c. Any new member of the Derby Fire Department and/or Storm Ambulance Corp, who is on probation, cannot collect percentages until he or she is a full member of the respective company or unit. The minimum probationary period is 1 year before any member can begin to collect points.
- d. Tax abatement will be awarded to each member based upon the below schedule. The member must obtain the minimum percentage accumulation indicated to be awarded the corresponding percent of tax abatement.
- e. The Chief of the Derby Fire Department, his/her three Assistant Chiefs, the Fire Marshal and members of the Fire Marshal's Office, even though paid a monetary amount for their services throughout each year in that position, are eligible under this Ordinance for the tax abatement.
- f. Members of the Derby Fire Department and/or Storm's Ambulance Corp, while serving in a paid capacity, including but not limited to Fire Watch, Storm Duty or Medical Responses, will not be eligible to include any activities, while in a paid status, in the total attendance percentage for the calendar year.

The amount of the abatement in a given fiscal year shall be based upon a combination of activities and functions a member of the Derby Fire Department and/or Storm Ambulance Corp participates in a given calendar year. The tax abatement ordinance is being implemented on a gradual percentage basis and that the member can only receive a maximum tax abatement as set forth in Section I, Column B.

The percentage for a particular activity and/or function as a volunteer firefighter and/or volunteer medical member for participation in the preceding calendar year as set forth below can be combined reflecting what a volunteer firefighter and/or volunteer medical member may receive as a tax abatement in the corresponding fiscal year with the understanding that the total amount of the tax abatement in the particular year is based upon the schedule set forth in Section I, Column B.

Accumulation of percentage will be issued on the following basis:

A. Derby Fire Department

1. Alarms (6 alarms per quarter equals 15%)

- |                         |               |
|-------------------------|---------------|
| a. 1 – 5 responses      | no percentage |
| b. 6 – 11 responses     | 15%           |
| c. 12 – 17 responses    | 30%           |
| d. 18 – 23 responses    | 45%           |
| e. 24 or more responses | 60%           |

2. Drills/Training (Department or Company)

- |                       |               |
|-----------------------|---------------|
| a. 0 –3 per year      | no percentage |
| b. 4 or more per year | 15%           |

3. State of CT Certification

- |                  |    |
|------------------|----|
| a. Firefighter 1 | 3% |
| b. Firefighter 2 | 5% |

4. Longevity (based upon completed years of service)

- |                               |    |
|-------------------------------|----|
| a. 2 – 4 completed years      | 1% |
| b. 5 – 9 completed years      | 2% |
| c. 10 – 14 completed years    | 3% |
| d. 15 – 19 completed years    | 4% |
| e. 20 or more completed years | 5% |

5. Functions (Department/City Sponsored Meetings, Parades, etc.)

- |                        |               |
|------------------------|---------------|
| a. 0 – 3 functions     | no percentage |
| b. 4 or more functions | 15%           |

B. Storm Ambulance Corp

Volunteer firefighters and/or volunteer medical personnel who have met the above requirements shall receive a maximum tax abatement in accordance with Section I, Column B.

6. Ambulance Responses (6 responses per quarter equals 15%)

- |                         |               |
|-------------------------|---------------|
| a. 1 – 5 responses      | no percentage |
| b. 6 – 11 responses     | 15%           |
| c. 12 – 17 responses    | 30%           |
| d. 18 – 23 responses    | 45%           |
| e. 24 or more responses | 60%           |

1. Drills/Training

