# AMENDED AND RE-STATED ORDINANCE PROVIDING A TAX EXEMPTION FOR VOLUNTEER FIREFIGHTER(S)

**WHEREAS**, The volunteer firefighter(s) of the Essex Fire Engine Co. No. 1 provide a valuable and exemplary service to the Town; and

**WHEREAS,** pursuant to Public Act 00-120, Section 10 the Town of Essex adopted an Ordinance providing for an exemption applicable to property taxes for Essex volunteer firefighters at a Special Town Meeting held on October 2, 2001; and

**WHEREAS**, the Town of Essex continues to be desirous of showing its appreciation for the dutiful and courageous performance by the volunteer firefighters in and for the Town of Essex and encouraging others to volunteer for such same service within the Town;

**WHEREAS,** pursuant to Public Act 2021-83, the Town of Essex may by Ordinance increase the amount of said tax exemption.

**NOW THEREFORE**, Pursuant to Public Act 2021-83, the Town of Essex does hereby amend and re-state the Ordinance providing for an increased exemption of property taxes for Essex volunteer firefighters and makes other clarifications regarding the administration and implementation of the Ordinance.

1. Members of the Essex Fire Engine Company No. 1 (hereinafter referred to as the “Company”) having permanent residence in the Town of Essex shall be eligible for a property tax exemption under the terms and provisions of this Amended and re-stated Ordinance (hereinafter “Ordinance”).

2. For the purposes of this Ordinance, the terms “active member” and “point system” shall be as the same as defined by and in accordance with the By-laws of the Company in effect at the time of the adoption of this Ordinance. In the event there is any amendment to said By-laws which would affect eligibility under the provisions of the Ordinance, said change in definition shall only be effective for eligibility under the Ordinance upon the written approval thereof by the Essex Board of Selectmen.

3. In order to be eligible for tax exemption, the Member must be a present, active member of the Company and have accumulated one hundred and fifty (150) points under the Company point system by December 31st of the year prior to the applicable property tax assessment year.

4. In order to be eligible for the tax exemption in any year, the Member must also accumulate the minimum points requested under Section 3b of the Company By-laws by December 31st of the year prior to the next property assessment year.

5. Eligibility shall be determined by the Company in accordance with the provisions relating to the administration of its point system.

6. The first implementation of this amended program shall be for the property tax assessment year of October 1, 2021 based upon points accumulated for the calendar year ending December 31, 2020.

7. The property tax relief shall be in the form of an exemption applicable to the assessed value of real or personal property. In no event, however, shall an exemption exceed $2,000.00.

8. The Chief of the Company shall deliver to the First Selectman a list of persons who have met all the criteria for eligibility for the tax exemption, which shall consist of names, current address, number of points accumulated with a certification signed by the Chief for the October 1, 2021 property tax assessment year, which list shall be delivered by December 21, 2021. Thereafter, the list shall be delivered by July 1, 2022 for the October 1, 2022 assessment year, and thereafter on the July 1st prior to the applicable assessment year. Failure of the Chief to deliver the certified list with the required information may result in the inability of the Tax Assessor to perform the duty of completing the Grand List by January 31st of each year.

9. The First Selectman shall forward the list to the Tax Assessor forthwith, unless the First Selectman shall have cause to dispute any person’s eligibility. Any such dispute shall be resolved by the Board of Selectmen in consultation with the Chief of the Company, and upon resolution of the dispute, the First Selectman shall forward the approved to the Tax Assessor forthwith, but no later than October 1st.

10. Upon receipt of the approved list from the First Selectman with the information set forth above, the Tax Assessor will review the tax assessment records for each qualifying member and shall apply a tax exemption against property assessed in the name of the qualifying Member, the amount of which shall reduce that Member’s tax liability to the Town of Essex equal to the amount of the tax exemption for which that Member qualifies. The tax exemption shall be applied first against real property owned by the eligible Member, and the balance thereof, if necessary, against any personal property assessment of that Member.

11. Said tax exemption shall apply to property owned in whole or in part by the Member and in the event the Member owns more than one property, the Member may designate the property for which the exemption applies. In the event of joint ownership of a property by more than one qualifying Member, only one exemption shall apply. In the event of the death of a qualifying Member prior to the applicable assessment year, the exemption shall still be applied to the real property assessment for the applicable assessment year.

12. This Ordinance shall take effect upon publication in the newspaper having circulation within the Town of Essex.