

Conn. Gen. Stat. § 12-81w

Current with legislation from the 2024 Regular and Special Sessions.

Section 12-81w - Municipal option to abate or exempt a portion of property taxes of local firefighters and certain emergency and civil preparedness personnel

The legislative body of any municipality may establish, by ordinance, a program to provide property tax relief for a nonsalaried local emergency management director, any individual who volunteers his or her services as a firefighter, fire police officer, as defined in subsection (a) of section 7-308, emergency medical technician, paramedic, civil preparedness staff, active member of a volunteer canine search and rescue team, as defined in section 5-249, active member of a volunteer underwater search and rescue team, or ambulance driver in the municipality, or any individual who is a retired volunteer firefighter, fire police officer or emergency medical technician and has completed at least twenty-five years of service as a volunteer firefighter, fire police officer or emergency medical technician in the municipality. Such tax relief may provide either (1) an abatement of up to two thousand dollars in property taxes due for any fiscal year, or (2) an exemption applicable to the assessed value of real or personal property up to an amount equal to the quotient of two million dollars divided by the mill rate, in effect at the time of assessment, expressed as a whole number of dollars per one

thousand dollars of assessed value. Any ordinance may authorize interlocal agreements for the purpose of providing property tax relief to such volunteers who live in one municipality but volunteer or volunteered their services in another municipality.

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(P.A. 99-272 , S. 6 , 7 ; P.A. 00-120 , S. 10 , 13 ; P.A. 01-187 , S. 21 , 25 ; P.A. 04-241 , S. 2 ; P.A. 11-21 , S. 3 ; 11-243 , S. 2 ; P.A. 16-99 , S. 1 .)

Amended by P.A. 21-0083, S. 1 of the Connecticut Acts of the 2021 Regular Session, eff. 7/1/2021, op. and applicable to assessment years commencing on or after October 1, 2021.

Amended by P.A. 19-0036, S. 1 of the Connecticut Acts of the 2019 Regular Session, eff. 7/1/2019.

Amended by P.A. 16-0099, S. 1 of the Connecticut Acts of the 2016 Regular Session, eff. 7/1/2016.

Amended by P.A. 11-0243, S. 2 of the the 2011 Regular Session, eff. 7/1/2011.

Amended by P.A. 11-0021, S. 3 of the the 2011 Regular Session, eff. 10/1/2011.