

## Chapter 98. Taxation

### Article V. Tax Abatement for Members of Volunteer Fire/EMS Service

[Adopted by the Board of Selectmen 2-7-2000]

#### § 98-14. Purpose.

The purpose of this article shall be to provide tax abatements for members of the Town of Bethel Volunteer Fire Department and Emergency Service personnel.

#### § 98-15. Eligibility requirements.

- A. All persons eligible must be residents of the Town of Bethel by October 1 or prior to the fiscal year in which the tax abatement is being applied for.
- B. Only active members of the Town of Bethel Volunteer Fire Departments and the Bethel Emergency Medical Service are eligible.
- C. Only members of Town of Bethel Volunteer Fire Departments and the Bethel Emergency Medical Service personnel who have qualified in the prior year under the Length of Service Award Pension Plan (LOSAPP) are eligible.

#### § 98-16. Amount of abatement.

- A. The amount of the tax abatement shall be determined by the below noted vesting schedule.

<b>Years of Service</b>	<b>Amount of Abatement</b>
0-1	\$ 0
1-5	\$ 250
5-10	\$ 500
10 plus	\$1,000

- B. If two heads of household are members of the service and are principal owners of the residence, the amount of the abatement shall not exceed \$1,500.

#### § 98-17. Administration of abatement program.

- A. The Tax Collector shall provide a form to the Fire Chief of each department who shall certify the eligibility of each member of the service and the amount of the abatement as provided for in § 98-16A.
- B. Certification of eligibility shall be submitted to the Tax Collector on or before May 15 each fiscal year, and said abatement shall be applied to taxes due and payable on July 1 of each fiscal year.

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