

AN ORDINANCE ESTABLISHING THE LEBANON VOLUNTEER FIREFIGHTERS'
PROPERTY TAX ABATEMENT PROGRAM

AND

REVOKING THE 2002 ORDINANCE ESTABLISHING A VOLUNTEER FIREFIGHTERS
PROPERTY TAX ABATEMENT ORDINANCE FOR THE TOWN OF LEBANON

BE IT ORDAINED by the electors of the Town of Lebanon ("**Town**") at a duly warned Town Meeting to be held on the 7th day of March, 2022:

WHEREAS, the Town is served by a volunteer firefighting company, the Lebanon Volunteer Fire Department Inc. ("**Fire Department**"); and

WHEREAS, the Fire Department is served by dedicated and loyal volunteers who selflessly provide their personal services and time to train and maintain their preparedness to provide competent and prompt firefighting services within the Town; and

WHEREAS, the volunteer firefighters expend substantial amounts of personal time, resources and funds to maintain their individual qualifications; and

WHEREAS, the volunteer firefighters receive no compensation for the time, resources and funds they expend in providing volunteer services and in maintaining the proper qualifications; and

WHEREAS, the federal Fair Labor Standards Act of 1938, as amended, 29 U.S.C. § 201-219, permits payments for reimbursement of expenses, reasonable benefits and nominal fees to volunteers without impairing their status as volunteers; and

WHEREAS, Conn. Gen. Stat. §12-81w was amended effective July 1, 2019 to increase the maximum property tax abatement available to volunteer firefighters; and

WHEREAS, the Town's Board of Selectmen has recommended the adoption of an ordinance adopting a new volunteer firefighters' property tax abatement program and rescinding the 2002 ordinance providing a volunteer firefighters' tax abatement (the "**2002 Ordinance**"), and

WHEREAS, the Town, through Town Meeting, desires to revoke the 2002 ordinance and replace it with this Ordinance, which provides continuing property tax abatement to qualifying volunteer firefighters in recognition of their loyal and dedicated service.

NOW, THEREFORE, BE IT ORDAINED by Town Meeting of the Town of Lebanon that:

Articles 1 – 5 set forth below are adopted as the rules and regulations of the Lebanon Volunteer Firefighters' Property Tax Abatement Program (the "**Program**").

Article 1. Eligibility: Town residents who are active members of the Fire Department shall be eligible for up to one hundred percent (100%) of the maximum property tax abatement

each year as set forth in Conn. Gen. Stat. § 12-81w as amended from time to time (the "**Maximum Abatement**").

Article 2. **Active Member**: An active member of the Fire Department shall be a member who meets the Active Member requirements set forth in the Fire Department by-laws ("**Active Member**"). These requirements include responding to a certain number of emergencies, training sessions and meetings. Active Members shall be entitled to a tax abatement equaling fifty percent (50%) of the Maximum Abatement.

Article 3. **Certifications**: An Active Member, who is certified by the State of Connecticut at or above Fire Fighter I, Emergency Medical Responder, Hazmat Awareness, or Fire Police, shall receive twenty five percent (25%) of the Maximum Abatement for each certification, with a maximum of two (2) certifications for a total of fifty percent (50%) of the Maximum Abatement. This will entitle an Active Member to a tax abatement of one hundred percent (100%) of the Maximum Abatement. The participant must meet the Active Member requirement before receiving any certification credits.

Article 4. **Reporting**: The Fire Chief shall certify and submit a notarized list of eligible members, as well as the level of tax abatement, to the Tax Collector, Finance Board, and the First Selectman by January 15th to be eligible for a tax abatement for the following fiscal year.

Article 5. **Limitations**: This Ordinance shall only be applicable to residential and personally owned property. Commercial and investment property not occupied by an Active Member shall not be covered by this Ordinance.

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 Lebanon under this ordinance. In a household with two participating members the maximum tax abatement shall be two hundred percent (200%) of the Maximum Abatement. In this instance, if the eligible members have less tax liability than their permitted amount of tax abatement, they will not receive any additional funds from the Town of Lebanon under this ordinance.

This Ordinance shall have no effect on other Ordinances and Special Acts referring to the retirement system for employees of the Town of Lebanon.

This Ordinance shall take effect fifteen (15) days after publication in accordance with Connecticut General Statutes. Dated at Lebanon, Connecticut this 10th day of March 2022.

Mary Ellen Wieczorek
Town Clerk

Effective the 25th of March 2022