



General Assembly

January Session, 2007

Substitute Bill No. 7315

* HB07315LABFIN031507 *

**AN ACT CONCERNING CADETS, EXPLORERS AND JUNIOR
FIREFIGHTERS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-81w of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2007*):

3 The legislative body of any municipality may establish, by
4 ordinance, a program to provide property tax relief for the nonsalaried
5 local director of civil preparedness and for individuals who volunteer
6 their services as a firefighter, emergency medical technician,
7 paramedic, civil preparedness staff, an active member of a volunteer
8 canine search and rescue team, as defined in section 5-249, cadet,
9 explorer or junior firefighter or ambulance driver in the municipality.
10 Such tax relief may provide either (1) an abatement of up to one
11 thousand dollars in property taxes due for any fiscal year, or (2) an
12 exemption applicable to the assessed value of real or personal property
13 up to an amount equal to the quotient of one million dollars divided
14 by the mill rate, in effect at the time of assessment, expressed as a
15 whole number of dollars per one thousand dollars of assessed value. In
16 the case of a cadet, explorer, junior firefighter or other volunteer
17 eighteen years of age or younger, such property tax relief shall be
18 provided to a parent or other legal guardian of such volunteer with
19 whom such volunteer resides. Any ordinance may authorize interlocal

20 agreements for the purpose of providing property tax relief to such
21 volunteers who live in one municipality but volunteer their services in
22 another municipality.

This act shall take effect as follows and shall amend the following sections:		
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Section 1	<i>October 1, 2007</i>	12-81w
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Joint Favorable Subst. C/R

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