



PA 19-36—sHB 5125

Planning and Development Committee

AN ACT INCREASING THE PROPERTY TAX ABATEMENT FOR CERTAIN FIRST RESPONDERS

SUMMARY: This act increases the maximum property tax abatement that municipalities may provide by ordinance to certain active and retired volunteer emergency personnel from (1) \$1,000 to \$1,500 for FYs 20 and 21 and (2) \$1,500 to \$2,000 for FY 22 and thereafter.

By law, a municipality may provide tax relief to qualifying volunteer emergency personnel (see BACKGROUND) in the form of either an abatement or an exemption. An abatement is a reduction in the amount of taxes owed; an exemption is a reduction in the property's assessed value for tax purposes.

Under prior law, either form would reduce the amount a qualifying taxpayer owes by up to \$1,000. The act increases the amount of such relief a municipality may provide via abatements but not exemptions.

EFFECTIVE DATE: July 1, 2019

BACKGROUND

Tax Relief for Volunteer Emergency Personnel

By law, municipalities may provide tax relief to the following types of active and retired volunteers:

1. local emergency management directors;
2. firefighters and fire police officers;
3. emergency medical technicians;
4. paramedics;
5. civil preparedness staff;
6. active members of a volunteer canine search and rescue team;
7. active members of a volunteer underwater search and rescue team;
8. ambulance drivers in the municipality; and
9. retired volunteer firefighters, police officers, or emergency medical technicians who have completed at least 25 years of service in those roles.

The tax relief ordinance may also authorize interlocal agreements for providing tax relief to certain active and retired volunteers who live in one municipality but volunteer or volunteered their services in another municipality.