OLR Bill Analysis
sHB 5125

AN ACT INCREASING THE PROPERTY TAX ABATEMENT FOR CERTAIN FIRST RESPONDERS.

SUMMARY

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

By law, a municipality may provide tax relief to qualifying volunteer emergency personnel 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 current law, either form may reduce the amount a qualifying taxpayer owes by up to $1,000. The bill increases the amount of such relief a municipality may provide via abatements but not exemptions.

EFFECTIVE DATE: July 1, 2019

BACKGROUND

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 driver 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.

COMMITTEE ACTION
Planning and Development Committee

Joint Favorable Substitute
Yea 19  Nay 0  (03/08/2019)