



General Assembly

January Session, 2021

Raised Bill No. 6420

LCO No. 3264



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:
(PD)

AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR CERTAIN MUNICIPAL VOLUNTEERS.

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 Section 12-81w of the general statutes is repealed and the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, 2021, and*
3 *applicable to assessment years commencing on or after October 1, 2021*):

4 The legislative body of any municipality may establish, by ordinance,
5 a program to provide property tax relief for a nonsalaried local
6 emergency management director, any individual who volunteers his or
7 her services as a firefighter, fire police officer, as defined in subsection
8 (a) of section 7-308, emergency medical technician, paramedic, civil
9 preparedness staff, active member of a volunteer canine search and
10 rescue team, as defined in section 5-249, active member of a volunteer
11 underwater search and rescue team, or ambulance driver in the
12 municipality, or any individual who is a retired volunteer firefighter,
13 fire police officer or emergency medical technician and has completed
14 at least twenty-five years of service as a volunteer firefighter, fire police

15 officer or emergency medical technician in the municipality. Such tax
16 relief may provide either (1) (A) [for the period commencing] beginning
17 July 1, 2019, and ending [June 30] September 30, 2021, an abatement of
18 up to one thousand five hundred dollars in property taxes due for any
19 fiscal year, and (B) [on and after July 1] beginning October 1, 2021, an
20 abatement of up to two thousand dollars in property taxes due for any
21 fiscal year, or (2) an exemption applicable to the assessed value of real
22 or personal property up to an amount equal to the quotient of [one] two
23 million dollars divided by the mill rate, in effect at the time of
24 assessment, expressed as a whole number of dollars per one thousand
25 dollars of assessed value. Any ordinance may authorize interlocal
26 agreements for the purpose of providing property tax relief to such
27 volunteers who live in one municipality but volunteer or volunteered
28 their services in another municipality.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2021, and applicable to assessment years commencing on or after October 1, 2021</i>	12-81w

PD *Joint Favorable*