



General Assembly

Substitute Bill No. 5125

January Session, 2019



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

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 Section 12-81w of the general statutes is repealed and the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 July 1, 2019*):

3 The legislative body of any municipality may establish, by
4 ordinance, a program to provide property tax relief for a nonsalaried
5 local emergency management director, any individual who volunteers
6 his or her services as a firefighter, fire police officer, as defined in
7 subsection (a) of section 7-308, emergency medical technician,
8 paramedic, civil preparedness staff, active member of a volunteer
9 canine search and rescue team, as defined in section 5-249, active
10 member of a volunteer underwater search and rescue team, or
11 ambulance driver in the municipality, or any individual who is a
12 retired volunteer firefighter, fire police officer or emergency medical
13 technician and has completed at least twenty-five years of service as a
14 volunteer firefighter, fire police officer or emergency medical
15 technician in the municipality. Such tax relief may provide either (1)
16 (A) for the period commencing July 1, 2019, and ending June 30, 2021,
17 an abatement of up to one thousand five hundred dollars in property
18 taxes due for any fiscal year, and (B) on and after July 1, 2021, an
19 abatement of up to two thousand dollars in property taxes due for any

20 fiscal year, or (2) an exemption applicable to the assessed value of real
21 or personal property up to an amount equal to the quotient of one
22 million dollars divided by the mill rate, in effect at the time of
23 assessment, expressed as a whole number of dollars per one thousand
24 dollars of assessed value. Any ordinance may authorize interlocal
25 agreements for the purpose of providing property tax relief to such
26 volunteers who live in one municipality but volunteer or volunteered
27 their services in another municipality.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2019</i>	12-81w

PD *Joint Favorable Subst.*