

ORDINANCE NO. 10-019

**ORDINANCE OF ANNUAL TAX ABATEMENT FOR MEMBERS OF THE  
THOMPSON FIRE ENGINE COMPANY, INC.,  
WEST THOMPSON FIRE DEPARTMENT, INC., COMMUNITY FIRE COMPANY, INC.,  
QUINEBAUG VOLUNTEER FIRE DEPARTMENT, INC.,  
EAST THOMPSON VOLUNTEER FIRE DEPARTMENT, INC.**

March 18, 2004

June 18, 2007

February 2021

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**PURPOSE** – In recognition of the benefits provided to the Town of Thompson by the dedicated service of the five (5) volunteer Fire Companies and their personnel, the Town of Thompson hereby establishes a tax abatement program pursuant to Public Act 99-272, Section 6, of the Connecticut General Statutes, as amended. For the volunteer fire and ambulance personnel of the conditions outlined below.

**ELIGIBILITY** – Members of the Thompson Fire Engine Company, Inc., West Thompson Fire Department, Inc., Community Fire Company, Inc., Quinebaug Volunteer Fire Department, Inc., and the East Thompson Volunteer Fire Department, Inc. who pay property tax in the Town of Thompson shall be eligible when meeting the following criteria:

1. To be eligible to receive the base tax abatement, a member must meet one (1) of the three (3) requirements listed below.
  - A. Any regular member who attends a minimum of 25% of each year's emergency calls, 25% of fire department training and meeting requirements as prescribed by the by-laws of their volunteer fire company (requirements calculated from January 1<sup>st</sup>-December 31<sup>st</sup> of previous year) entitles a member to a base ~~seven hundred fifty (\$750.00)~~ **twelve hundred fifty (\$1,250.00)** dollar tax abatement.
  - B. Any ambulance duty crew personnel serving one (1) night a week for a minimum of ten (10) months per year shall be entitled to a base ~~seven hundred fifty (\$750.00)~~ **twelve hundred fifty (\$1,250.00)** dollar tax abatement (requirements calculated from January 1<sup>st</sup>-December 31<sup>st</sup> of previous year).
  - C. Any active life member (as per By-Laws) who attends a minimum of 25% of the years meetings, fire company functions, and training requirements as prescribed by the By-Laws of their Volunteer Fire Company (requirements calculated from January 1<sup>st</sup>-December 31<sup>st</sup> of previous year) shall be eligible for a ~~seven hundred fifty (\$750.00)~~ **twelve hundred fifty (\$1,250.00)** dollar tax abatement.
2. Any regular member certified by the State of Connecticut at or above the level of Firefighter I, Emergency Medial Responder, Emergency Medical Technician, or Fire Police (only for those designated by the chief) shall be eligible for an additional two hundred fifty (\$250.00) dollar for each category of certification achieved. The amount may be cumulative, but the total tax abatement to an individual may not exceed the statutory limit of ~~one thousand (\$1,000.00)~~ **fifteen hundred (\$1,500.00)** dollars for any year. However, a member that does not meet the base eligibility requirement notes in item one (1) is not eligible for any tax abatement for that year regardless of certifications.
3. A. Any regular or active life member who met all of the requirements of items 1 or 2 of this ordinance but who has died either in the year of qualification after having met the qualification or prior to July 1<sup>st</sup> of the following year when the abatement would have been applied, said abatement for that specific year shall be applied to the property

which would have qualified for the abatement should the individual have survived provided it is still owned by the survivor or his or her estate.

B. If any regular or active life member who met all of the requirements of items 1 or 2 of this ordinance should become so disabled that he or she is unable to discharge their duties as a volunteer as defined in the ordinance, he or she shall be entitled to receive the benefit of the abatement for the initial year of their disability.

**ADMINISTRATION** – The Chief(s) of the individual volunteer fire companies shall submit a notarized list of all eligible members as well as their respective level of tax abatement to the Tax collector of Town of Thompson, no later than March 1<sup>st</sup>, to be eligible for a tax abatement for the following July 1<sup>st</sup> grand list. This ordinance shall only be applicable to residential and personally owned property.

Nothing in this ordinance shall be construed to imply that if an eligible member has less tax liability than their permitted amount of tax abatement, that they are entitled to receive any additional funds from the Town of Thompson under this ordinance.