



Substitute House Bill No. 5125

Public Act No. 19-36

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:

Section 1. Section 12-81w of the general statutes is repealed and the following is substituted in lieu thereof (*Effective July 1, 2019*):

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

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

Approved June 28, 2019