



# *Town of Simsbury*

933 HOPMEADOW STREET

SIMSBURY, CONNECTICUT 06070

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## **BOARD OF SELECTMEN**

**Tax Abatement Ordinance for Volunteer Firefighters and  
Ambulance Personnel Work Group  
Wednesday, September 9, 2020  
8:30AM**

### **SPECIAL MEETING AGENDA**

Call to Order

1) Public Audience

2) Review and Discussion Regarding Tax Abatement Ordinance for  
Volunteer Firefighters and Ambulance Personnel

3) Next Steps

4) Minutes of April 2, 2019

Adjourn



# Town of Simsbury

933 HOPMEADOW STREET ~ SIMSBURY, CONNECTICUT 06070

Maria E. Capriola - Town Manager

## MEMORANDUM

**To:** Volunteer Firefighter and Ambulance Personnel Tax Abatement Work Group  
**From:** Maria Capriola, Town Manager  
**Cc:** Melissa Appleby, Deputy Town Manager; Thomas Fitzgerald, Management Specialist  
**Date:** September 9, 2020  
**Subject:** Items for Meeting on Sept. 9, 2020

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This memo will contain all relevant background information on why this group is meeting as well as all relevant material needed for discussion.

### **Background Information**

In January 2020 the Board of Selectmen formed this work group in response to a request from then Fire District Chief of Administration, Kevin Kowalski. Mr. Kowalski informed the town that the State Legislature passed new legislation allowing towns to increase the tax abatement for volunteer first responders. Originally scheduled to meet in March to discuss this as a possibility for the July 2020 tax bills, the pandemic we are currently in caused a delay in the work group meeting.

Currently the Volunteer Firefighter and Ambulance Personnel Tax Abatement allows for anyone having between 2 and 5 years of service to receive an abatement of \$500 and anyone with over 5 years of service to receive an abatement of \$1,000. The State now allows a municipality the option to increase those values to \$750<sup>1</sup> and \$1,500<sup>2</sup> for 2020 and 2021 tax bills, with another increase to \$1,000<sup>3</sup> and \$2,000<sup>4</sup> for 2022 tax bills.

There are currently 62 volunteer firefighters and 10 volunteer ambulance personnel participating in this tax abatement program.

### **Proposed Timeline**

Below is a proposed timeline of the work group submitting feedback to the Board of Selectmen.

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<sup>1</sup> 2-5 years of service

<sup>2</sup> 5 or more years of service

<sup>3</sup> 2-5 years of service

<sup>4</sup> 5 or more years of service

1. The work group meets on September 9<sup>th</sup> to discuss the request from the Fire District. If an additional meeting(s) is needed, schedule the meeting.
2. Feedback and a recommendation are submitted to the Board of Selectmen for their October 14<sup>th</sup> meeting.
3. At the October 14<sup>th</sup> Board of Selectmen meeting a public hearing date is set for the October 26<sup>th</sup> Board of Selectmen meeting.
4. At the November 9<sup>th</sup> Board of Selectmen meeting the Board would vote to approve or reject the amendments.
5. If approved, the changes become official after 21 days from being published in a newspaper (on or around December 1).

### Legal Review

In correspondence with the Town Attorney staff has learned that the abatement increases can be phased in more gradually than identified in the language from the Legislature due to the State authorizing “abatements up to” the statutory limits. We have also learned that the amounts stated are the max amount and the Board of Selectmen can create their own abatement amounts as long as they are less than the max allowed by the Legislature. We have also learned that the Fire District and/or Ambulance Association can share in the cost/funding of this program with the Town.

### Financial Analysis

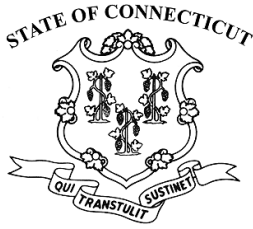
Below is a table showing estimated FY20 through FY23 abatement values if approved at max allowable values. The increases through FY23 would be \$104,250 from the current abatements which is broken down to an increase of \$12,000 for Volunteer Ambulance personnel and \$92,250 for Volunteer Firefighter personnel.

If amendments to the ordinance go into effect on or around December 1, 2020, volunteer personnel eligible for the abatement would have the amount adjusted for their January 1, 2021 tax bills for FY 20/21 to reflect the increased abatement.

	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY23</b>
<b>Volunteer Firefighters</b>				
Volunteer Firefighter Total	\$54,500.00	\$81,750.00	\$86,250.00	\$115,000.00
Increase over previous year amount	--	<b>\$27,250.00</b>	<b>\$4,500.00</b>	<b>\$60,500.00</b>
<b>Volunteer Ambulance</b>				
Volunteer Ambulance Total	\$8,000.00	\$14,250.00	\$15,000.00	\$20,000.00
Increase over previous year amount	--	<b>\$6,250.00</b>	<b>\$750.00</b>	<b>\$5,000.00</b>
<b>Grand Total Increase over previous amount</b>	--	<b>\$33,500.00</b>	<b>\$5,250.00</b>	<b>\$65,500.00</b>

### Attachments

- a) An Act Increasing the Property Tax Abatement for Certain First Responders
- b) Town’s current Volunteer Firefighter and Ambulance Personnel Tax Abatement Ordinance, amended May 2019
- c) Materials from the Board of Selectmen January 13, 2020 packet



# House of Representatives

General Assembly

**File No. 79**

January Session, 2019

Substitute House Bill No. 5125

*House of Representatives, March 21, 2019*

The Committee on Planning and Development reported through REP. MCCARTHY VAHEY, C. of the 133rd Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

## **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
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**PD**

*Joint Favorable Subst.*

*The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.*

### **OFA Fiscal Note**

**State Impact:** None

**Municipal Impact:**

Municipalities	Effect	FY 20 \$	FY 21 \$
Various Municipalities	Potential Revenue Loss	Less than \$50,000 per municipality	Less than \$50,000 per municipality

### **Explanation**

There is a potential revenue loss to municipalities resulting from the bill, which increases the maximum property tax abatement a municipality may provide to certain first responders from \$1,000 to \$1,500. Existing tax abatements to first responders are permissive, and therefore any such increase would be optional by the municipality.

If such an increase were provided, only first responders who owe property taxes above the existing \$1,000 threshold would benefit. It is unknown, of the 22,000 first responders in Connecticut, how many owe such taxes. The impact to any such municipality would vary based on how many of these first responders serve in their town.

For example, if thirty of West Haven's 45 volunteer firefighters owned homes, there would be a total estimated revenue loss to the municipality of \$15,000 resulting from the increased abatements.

### **The Out Years**

The annualized ongoing fiscal impact identified above would continue into the future subject to inflation.

Sources: City of West Haven

**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)



## **Chapter 141. Taxation**

### **Article V. Tax Abatement For Volunteer Firefighters and Ambulance Personnel**

[Adopted 4-23-2001]

#### **§ 141-16. Purpose.**

The Town of Simsbury is desirous of showing its appreciation for the faithful and courageous performance of the duties performed by the Simsbury Volunteer Fire Company and the Simsbury Volunteer Ambulance Association personnel in the Town of Simsbury and to encourage others to become firefighters and ambulance personnel. These reasons have provided for the Town to establish a tax abatement program pursuant to Section 12-81w of the Connecticut General Statutes as amended by Public Act No. 99-272, Section 6, for volunteer fire and ambulance personnel on the conditions set forth in this section and §§ 141-17 through 141-121.

#### **§ 141-17. Abatement schedule.**

[Amended 4-25-2016]

Each volunteer firefighter of the Simsbury Volunteer Fire Company and each volunteer of the Simsbury Volunteer Ambulance Association (collectively "volunteer") who is eligible pursuant to § 141-18 to receive a tax abatement shall have his or her real estate and/or motor vehicle property taxes owed to the Town of Simsbury for the current fiscal year abated in an amount equal to the lesser of the total amount of his or her real estate and/or motor vehicle property taxes owed to the Town of Simsbury for such fiscal year or an amount as calculated in the following schedule:

<b>Years of Eligible Volunteer Service to Simsbury Volunteer Fire Company and/or Simsbury Volunteer Ambulance Association</b>	<b>Dollar Amount of Taxes Abated Per Fiscal Year</b>
2 up to 5 years of eligible service	\$500
5 years of eligible service or more	\$1,000

#### **§ 141-18. Eligibility.**

[Amended 6-25-2007; 4-25-2016]

A.

To be eligible for the tax abatement pursuant to § 141-17 for any fiscal year, an eligible volunteer shall, on or before April 30 prior to such fiscal year, present to the Tax Collector a written statement certified by the Chief of the Simsbury Volunteer Fire Company or the President of the Simsbury Volunteer Ambulance Association, which statement shall include the name and address of said volunteer, that said volunteer has served as an active volunteer in good standing for the Simsbury Volunteer Fire Company and/or the Simsbury Volunteer Ambulance Association for not less than the two immediate preceding calendar years, and the total number of years of service of said volunteer. "Volunteer in good standing" for members of the Simsbury

Volunteer Fire Company shall be defined as set forth in the bylaws of the Simsbury Volunteer Fire Company. "Volunteer in good standing" for members of the Simsbury Volunteer Ambulance Association shall be defined as a regular ambulance volunteer who has done 288 qualifying hours in the year preceding October 1. "Years of service" shall not be deemed to have been interrupted by medical leave authorized by the Simsbury Volunteer Fire Company and/or the Simsbury Volunteer Ambulance Association, leave for military service for the United States of America, or leave covered under the Connecticut Workers' Compensation Act.

B.

A person who terminates his or her volunteer service to the Simsbury Volunteer Fire Company and/or the Simsbury Volunteer Ambulance Association shall, upon his or her return to volunteer service to the Simsbury Volunteer Fire Company and/or the Simsbury Volunteer Ambulance Association, be eligible for the tax abatement provided under Section § 141-17 only after he or she completes one full calendar year of volunteer service. Such volunteer's total years of service shall then include any previous years of volunteer service to the Simsbury Volunteer Fire Company and/or the Simsbury Volunteer Ambulance Association.

C.

Any volunteer who a) has served for a minimum of 25 years of service as an active volunteer in good standing as defined in § 141-18 of this Article V; and b) terminates his or her volunteer service; and c) is otherwise eligible for the tax abatement program defined in this Article V, shall continue to receive a tax abatement in the amount of \$1,000 as set forth in § 141-17 of this Article V per annum as long as they continue to (1) reside in Simsbury or (2) own a motor vehicle registered to a Simsbury address or (3) own taxable property in the Town of Simsbury.

**§ 141-19. Application.**

The tax abatement provided under this article shall be applied first against any real property taxes owing to the Town of Simsbury and then against any motor vehicle taxes owing to the Town of Simsbury. In the event that the tax to which the abatement is applied is paid in installments, then the abatement shall be applied 50% to each installment. The tax abatement provided under this article shall be applicable for any real property or motor vehicle owned by a volunteer and eligible for such abatement regardless of whether such property is owned individually, jointly or as tenant in common with one or more other persons, provided that said ownership interest is recorded in the name of the volunteer on the Simsbury Grand List. For property acquired by the volunteer during the Grand List Year, the abatement shall be prorated in the same manner and to the same degree as the underlying tax liability. The tax abatement provided under this article only applies to taxes owed to the Town of Simsbury by volunteers in good standing who continue to (1) reside in Simsbury or (2) own a motor vehicle registered to a Simsbury address or (3) own taxable property in the Town of Simsbury.

**§ 141-20. Records.**

The Tax Collector of the Town of Simsbury shall maintain a record of all taxes abated in accordance with this article.

**§ 141-22. Effective date.**

Revisions to this article shall take effect and shall be applicable to taxes owing beginning with taxes on the Grand List of October 1, 2018, for tax payments due July 1, 2019 – June 30, 2020.



# Town of Simsbury

933 HOPMEADOW STREET

SIMSBURY, CONNECTICUT 06070

## BOARD OF SELECTMEN MEETING AGENDA SUBMISSION FORM

1. **Title of Submission:** Volunteer Firefighter and Ambulance Personnel Tax Abatement Ordinance
2. **Date of Board Meeting:** January 13, 2020
3. **Individual or Entity Making the Submission:**  
Maria E. Capriola, Town Manager *Maria E. Capriola*
4. **Action Requested of the Board of Selectmen:**  
The Board of Selectmen has two options regarding the Volunteer Firefighter and Ambulance Personnel Tax Abatement:
  - A. *Option A:* Reform the workgroup that was created in 2019 to review the potential changes to the ordinance.
  - B. *Option B:* Take no action at this time and table the matter.

If the Board supports Option A, the following motion is in order:

*Move, effective January 13, 2020 to reestablish the Tax Abatement for Volunteer Firefighters and Ambulance Workgroup that was originally created on January 28, 2019 for the purpose of reviewing any potential changes to the Volunteer Firefighter and Ambulance Personnel Tax Abatement Ordinance.*

If the Board of Selectmen would like to appoint members tonight, the following motion is in order:

*Further move, to appoint INSERT NAME and INSERT NAME to the workgroup.*

If the Board supports Option B, the following motion is in order:

*Move, effective January 13, 2020 to table this item to a future date.*

5. **Summary of Submission:**

At your January 28, 2019 meeting the Board of Selectmen established a workgroup to review the Tax Abatement for Volunteer Firefighters and Ambulance Personnel ordinance. The workgroup met in the spring of 2019. The workgroup consisted of Selectmen Chris Peterson and Sean Askham. Town Manager Maria Capriola, Deputy Town Manager Melissa Appleby, Fire District Chief of Administration Kevin Kowalski, Fire District Chief Jim Baldis, Fire District President Gary Wilcox and Executive Director of the Simsbury Volunteer Ambulance Association Karin Stewart assisted. Amendments to the ordinance were adopted at your May 13, 2019 meeting.

The proposed changes to the ordinance are to increase the maximum abatement amount for FY 2020/21 and FY 2021/22 from \$1,000 to \$1,500 for members with at least 5 years of service and an increase from \$500 to \$750 for those with at least 2 years but less than 5. These rates would increase in FY 2022/23 to \$2,000 and \$1,000 respectively.

**6. Financial Impact:**

The current list of Volunteer Fire and Ambulance personnel has a total abatement value of \$68,500. An initial analysis estimates an increase to \$102,250 in FY 2020/21, \$103,250 in FY 2021/22, and \$139,000 in FY 2022/23. This reflects an increase over the current year budget of \$33,750 in year 1, \$34,750 in year 2, and \$70,500 in year 3, or a three year budgetary impact of \$139,000.

	Current FY	FY 2020/21	FY 2021/22	FY 2022/23
Vol. Fire	\$61,500	\$92,250	\$92,250	\$123,000
Vol. Ambulance	\$7,000	\$10,000	\$11,000	\$16,000
<b>Total</b>	<b>\$68,500</b>	<b>\$102,250</b>	<b>\$103,250</b>	<b>\$139,000</b>
<b>Increase Over Current Year</b>	<b>N/A</b>	<b>\$33,750</b>	<b>\$34,750</b>	<b>\$70,500</b>
<i>Grand Total 3-Year Increase</i>				<i>\$139,000</i>

These numbers represent an estimated minimum cost increase to the Town. There are currently some Firefighters who fall into the two to five years of service window who during this time frame may graduate to the full abatement cost after their fifth year of service. This list also does not include Firefighters or Ambulance personnel who are currently in their first year and thus are not eligible for the abatement. Because of those factors, budgeting a contingency of \$7,750 to the grand total may be helpful to cover the total potential increase.

**7. Description of Documents Included with Submission:**

- a) Email from Kevin Kowalski, dated December 11, 2019
- b) Tax Abatement for Volunteer Firefighters and Ambulance Personnel Ordinance

**From:** Kevin Kowalski [mailto:KKowalski@simsburyfd.org]  
**Sent:** Wednesday, December 11, 2019 10:37 AM  
**To:** Capriola Maria E.; Appleby Melissa; [kstewart@simsburyems.com](mailto:kstewart@simsburyems.com)  
**Cc:** OConnor Colleen; James Baldis; Gary Wilcox  
**Subject:** Volunteer Tax abatement

Good morning : Over the last year the State legislation allowed the towns to increase the tax abatement for first responders. The towns around us have started this initiative. Attached is the language that was in the bill. I would like to rewrite the Ordinance to reflect this change. I would like to Petition the BOS to allow the increase. This would be for the July 2020 tax bill.

The original amount of \$1,000.00 was adopted over 15 years ago with the \$1,000 amount and is due for an increase. Considering the cost savings for a Volunteer Fire Company is in the Millions, This abatement has worked as intended. It has helped in our retention and in some cases the recruitment. It is based on Bylaw requirements which require high call response. We have over 88 firefighters volunteering which is outstanding in this day, where others are proposing going to paid firefighters.

Thanks in advance for your assistance in this.

Language change-

**Fire Company and/or the Simsbury Volunteer  
Ambulance Association**

**Dollar Amount  
of Taxes Abated**

after 2 years of service [~~\$500~~] \$750 in 2020, \$1,000.00 in 2022 ~~change~~

After 5 years of service [~~\$1,000~~] \$1500 in 2020, \$2,000 in 2022 ~~change~~

**CODE OF THE TOWN OF SIMSBURY, CONNECTICUT, v38 Updated 10-01-2015 /  
PART II GENERAL LEGISLATION / Chapter 141, TAXATION / ARTICLE V, Tax  
Abatement For Volunteer Firefighters and Ambulance Personnel [Adopted**

Thanks

Kevin J Kowalski

Chief Administrative Officer

Fire Marshal

Emergency Management Director

Simsbury Fire District

860-658-1971



# Town of Simsbury

933 HOPMEADOW STREET

SIMSBURY, CONNECTICUT 06070

Board of Selectmen

Tax Abatement Ordinance for Volunteer Firefighters and Ambulance Personnel Work Group

Tuesday, April 2, 2019

7:30 a.m.

Main Meeting Room, Town Hall, 933 Hopmeadow Street

## **SPECIAL MEETING MINUTES – Draft**

**Members Present:** Sean Askham, Chris Peterson (by phone)

**Staff Present:** Maria Capriola, Town Manager; Melissa Appleby, Deputy Town Manager; Kevin Kowalski, Chief of Administration for the Fire District; Jim Baldis, Fire District Chief; Gary Wilcox, Fire District President; Karin Stewart, Executive Director of the Simsbury Volunteer Ambulance Association.

The meeting was called to order at 7:30am.

### **1) Public Audience**

None

### **2) Review and discussion regarding Tax Abatement Ordinance for Volunteer Firefighters and Ambulance Personnel**

The group reviewed the proposed revisions to the Tax Abatement for Volunteer Firefighters and Ambulance Personnel ordinance. Mr. Askham indicated that the primary objective of revisiting the ordinance is to correct a scrivener's error that occurred when the section on the retiree benefit was inadvertently struck from the ordinance. Mr. Kowalski noted that the abatement continued to be granted to retirees in the meantime. Ms. Capriola will seek counsel from the Town Attorney on whether that issue can be cleaned up by a simple resolution.

Mr. Askham noted that there is no financial impact associated with any of the proposed changes. The group agreed to propose striking Section C in its entirety, as Section B sufficiently addresses the calculation of service credit for those volunteers that have a break in service. The new Section D reflects the restoration of the language that was inadvertently left out of the ordinance. The group recommends changing "reside" in the last sentence to "occupy and own property." This language will be further refined to clarify that the abatement may be applied to motor vehicle taxes.

The group also proposes striking "who are Simsbury residents" in the last sentence of Section 141-19 and replacing it with "as long as they continue to occupy and own property in the Town of Simsbury." In addition, the group recommends striking Section 141-21 in its entirety.



### **3) Next Steps**

Staff will send the proposed revisions to the Town Attorney for review. The Board of Selectmen will set a public hearing date at their April 22 meeting, with the intent to hold the public hearing and potentially take action on the ordinance at their May 13 meeting.

### **Adjourn**

The meeting adjourned at 8:00am.

Respectfully Submitted,  
Melissa Appleby  
Deputy Town Manager