

## **Ordinance Establishing the Town of Norfolk Emergency Services Volunteers' Incentive Program**

**SECTION 1. PREAMBLE:** This Ordinance is adopted pursuant to Connecticut General Statutes Revised to 2003, section 12-81w.

**SECTION 2. DEFINITIONS:** As used in this Ordinance, these terms shall be defined as follows:

(1) "Active Member" means a member is good standing certified by the Chief of the Norfolk Volunteer Fire Department, Inc. or the Chief of the Norfolk Lions Club Ambulance, as to members of their respective organizations, or on or before the certification date, as eligible for incentives under this Ordinance.

(2) "Certification Date" means February 1 of each year commencing February 1<sup>st</sup>, 2004, and each fiscal year thereafter

(3) "Eligible Volunteer" means each individual who volunteers his or her services as an active member of the Norfolk Volunteer Fire Department, Inc. or Norfolk Lions Club Ambulance.

(4) "Incentive" means the property tax abatement or payment in lieu of property tax abatement, described in this Ordinance.

(5) "Volunteers' Incentive Program" means the "Town of Norfolk Emergency Services Volunteers' Incentive Program" as established by this Ordinance.

**SECTION 3. INCENTIVE.** Each eligible volunteer shall be entitled to an incentive not to exceed \$1,000.00 under either of the following options:

- 1) By a property tax abatement for the fiscal year immediately following the certification date; or
- 2) By a payment in lieu of tax abatement incentive by August 1 of the fiscal year immediately following the certification date.

**SECTION 4. INCENTIVE LIMITATIONS:** The incentive shall be subject to the following limitations:

- 1) Volunteers who participate in both organizations may aggregate their service bands, but may not exceed the maximum incentive allowed per state law.
- 2) Incentives will be paid with four incentive bands:
  - a. Band 1 shall be the maximum incentive.
  - b. Band 2 shall be 75% of the maximum incentive.
  - c. Band 3 shall be 50% of the maximum incentive.
  - d. Band 4 shall be 25% of the maximum incentive.

- 3) No incentive may be awarded or paid to a delinquent taxpayer until his or her taxes are brought current. A taxpayer may use the tax abatement incentive only for the current year's taxes.
- 4) Those persons with taxable real or personal property assessed on the grand list for the prior year shall only be eligible for the tax abatement. If a taxpayer conveys, transfers or otherwise disposes of such property before July 1, and acquires no replacement property, he or she may elect the payment in lieu of tax abatement. Only persons with no assessed property or whose property assessment is insufficient to support the full amount of the tax abatement may elect the payment in lieu of tax abatement. The election must be filed with the Norfolk Selectmen's Office on or before February 1 of each year.
- 5) Benefits are not transferable or assignable, and may not be accumulated from year to year.

**SECTION 5. PROCEDURE:** The procedure for certifying eligible volunteers shall be as follows:

- 1) The qualifying period shall run annually from January 1 through December 31. The respective Chiefs of the Norfolk Volunteer Fire Department, Inc. and the Norfolk Lions Club Ambulance shall, on or before February 1 of the following year, submit their certifications of eligible members and their earned bands to the Office of the First Selectman.
- 2) The Board of Selectmen shall certify the list of tax abatements and payments to the Board of Finance, Town Treasurer and Tax Collector on or before April 1.
- 3) The performance of the program shall be subject to review and renewal on an annual basis.

**SECTION 6. ELIGIBILITY:** The Norfolk Volunteer Fire Department, Inc. and the Norfolk Lions Club Ambulance shall determine the criteria for certification of eligibility for their respective members. Eligibility criteria shall be kept on file in the First Selectman's Office to be reviewed annually with the Chiefs of Services or their representatives.

**SECTION 7. FISCAL LIMITATIONS:** This Ordinance shall be construed as creating a discretionary incentive and not an entitlement. Notwithstanding the provisions of this Ordinance, if the Town fails to appropriate the funds necessary to fund the cash incentive for a given fiscal year, the cash incentive and the tax abatement shall be suspended for that fiscal year. If the Town funds the cash incentive at less than the full amount, then the cash incentive and the tax abatement shall be reduced in proportion to the actual funding level. Any cash incentive or tax abatement suspended or reduced shall not accumulate and shall be deemed to have been rescinded.

**SECTION 8. EFFECTIVE DATE:** This Ordinance shall take effect as of the grand list of October 1, 2003, and benefits shall be awarded for the initial benefit year commencing January 1, 2003, upon publication of a summary of the Ordinance in accordance with Connecticut General Statutes Revised to 2003, section 7-157(b).

Adopted by Town Meeting: \_\_\_\_\_, 2004.

Published in the \_\_\_\_\_ on \_\_\_\_\_, 2004.

Effective date: As of January 1, 2003.

Recorded in the Norfolk Town Records, Volume \_\_\_\_\_, Page \_\_\_\_\_.