



CITY OF DANBURY

OFFICE OF THE MAYOR
155 DEER HILL AVENUE
DANBURY, CONNECTICUT 06810

MARK D. BOUGHTON
MAYOR

(203) 797-4511
FAX (203) 796-1666
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September 9, 2010

Honorable Members of the City Council
City of Danbury

Dear Council Members:

I respectfully ask that we establish an Ad Hoc Committee to study the implementation of a tax abatement program for surviving spouses of Firefighters and Police Officers who die in the performance of their duties.

The Connecticut General Assembly has passed legislation that enables a municipality to establish such a program to abate all or a portion of the property taxes, with respect to real property owned and occupied as the principal residence of the surviving spouse.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mark D. Boughton".

Mark D. Boughton
Mayor



CITY OF DANBURY
DANBURY, CONNECTICUT 06810

DEPARTMENT OF POLICE
375 MAIN STREET

ALAN D. BAKER, CHIEF
TERENCE M. SHANAHAN, DEPUTY CHIEF
(203) 797-4614

August 30, 2010

MEMORANDUM

To: Mayor Mark D. Boughton

From: Alan D. Baker, Chief of Police

Subject: **Tax Abatement for Surviving Spouses of Police Officers and Firefighters**

In 2000, the Connecticut General Assembly passed legislation that enables a municipality to establish a program to abate property taxes occupied as the principal residence of the surviving spouse of a police officer or firefighter who dies in the performance of their duties. I have attached a summary of Public Act 00-215.

I would ask for your support in placing an enabling ordinance before the Danbury City Council. Although infrequent, over the years several Danbury police officers and firefighters have paid the ultimate sacrifice while performing their duties for our community. Now would be the time, when we're not confronting such a tragedy, to debate and create such an ordinance as a legacy to our future heroes.

I have attached a sample ordinance tasked by the Town of Berlin in 2005.

Alan D. Baker
Chief of Police

ADB:mrl
Attach.

Appendix 1 - An Act Concerning Property Tax Abatement PA 00-215

An Act Concerning Payment In Lieu Of Tax Revenue For Electric Generation Facilities, Certain Property Assessment And Tax Exemption Related Forms And Property Tax Abatements For Surviving Spouses Of Police Officers And Firefighters.

(NOTE: only the section pertaining to survivors of line of duty death are included in this guide. For the entire law, visit the General Assembly website at www.cga.ct.gov.)

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Sec. 10. (NEW) The legislative body of any municipality may establish, by ordinance, a program to abate all or a portion of the property taxes due with respect to real property owned and occupied as the principal residence of the surviving spouse of a police officer or firefighter who dies while in the performance of such officer's or firefighter's duties.

Approved June 1, 2000

Appendix 2 – Sample Tax Abatement Ordinance

07-05 TAX ABATEMENT FOR SURVIVING SPOUSES OF POLICE OFFICERS AND FIREFIGHTERS

The Town Council of the Town of Berlin (“the Town”) finds and determines as follows:

- 1. The Town wishes to honor those police officers and firefighters who die while performing their duties as police officers or firefighters.
- 2. Pursuant to Connecticut General Statutes Section 12-81x, the Town is authorized to provide for an abatement of real property taxes with respect to real property owned and occupied by the surviving spouse of a police officer or firefighter who died while performing his duties. Now therefore be it ordained:

a. Definitions

- i. For the purposes of this Ordinance, “firefighter” is defined as any person who is a duly employed member of a state or municipal fire department and paid for the purpose of performing fire duties on an average of not less than 35 hours per week or any volunteer member of the Town Fire Department.
- ii. For the purposes of this Ordinance, “police officer” is defined as a duly sworn member of a state or municipal police department, serving in an official capacity, fulltime or part-time, with compensation or a duly sworn member of the Town Police Department serving the Town in an official capacity, full-time or part-time, with or without compensation.
- iii. For the purposes of this Ordinance , “surviving spouse” is defined as the person who was a resident of the Town and married to the police officer or firefighter at the time of the police officer’s or firefighter’s death.
- iv. For the purposes of this Ordinance, “fire duties” are defined as duties performed while at fires, while answering alarms of fires, while answering calls for mutual aid assistance, while returning from calls for mutual aid assistance, while directly returning from fires, while at tests or trials of any apparatus or equipment normally used by the fire department, while going to or returning directly from such tests or trials, while instructing or being instructed in fire duties, and any other duty ordered to be performed by a superior or commanding officer in the fire department.
- v. For the purposes of this Ordinance, “police duties” are defined as any action which an officer is obligated or authorized by law, rule, regulation, or written condition of employment of service to perform during regularly scheduled hours, or other hours that qualify for compensation from a state or local police department.

Appendix 2 – Sample Tax Abatement Ordinance (continued)

- b. In accordance with Connecticut General Statutes Section 12-81x, there is hereby established effective for the Grand List of October 1, 2005 an abatement of 50% of municipal real property taxes due with respect to real property owned by the surviving spouse of a police officer who has died as a result of the performance of police duties or a firefighter who has died as a result of the performance of fire duties.
- c. The tax abatement will remain in effect so long as the surviving spouse occupies the residence as her primary residence or until the spouse conveys her fee interest in the subject residence. If the spouse subsequently purchases another residence in the Town, and all qualifying criteria remain, then the tax abatement shall apply to the new residence.
- d. Upon the death of any person entitled to tax relief pursuant to this Ordinance, the tax relief hereunder shall end the following June 30.
- e. If any person who is entitled to a tax abatement hereunder conveys her fee title in the property with respect to which the tax abatement hereunder has been granted, the tax relief shall be suspended as of the date of conveyance and the non-qualifying grantee of such property shall pay the Town a prorated share of taxes thereby due and owing as provided by Connecticut General Statutes Section 12-81a.
- f. The property tax relief provided for in this Ordinance shall, in any case where title to real property is recorded in the name of the qualifying surviving spouse and any other person or persons, be prorated to reflect the fractional portion of such qualifying spouse, or, if such property is a multiple family or multiple use dwelling, such relief be prorated to reflect the fractional portion of such property occupied by the qualifying spouse. A spouse desiring such abatement shall submit an application to the Assessor requesting a determination as to whether such abatement is permitted.
- g. The Tax Collector and Assessor shall prescribe with regard to their respective duties under this Ordinance, such forms and procedures as may be necessary to implement this Ordinance. The Assessor, in addition, shall take such steps necessary to satisfactorily establish the facts as to the qualifying surviving spouse's interest in the property, by requesting such documents as the Assessor deems necessary.
- h. The Tax Collector of the Town shall maintain a record of all taxes abated in accordance with this Ordinance. Upon the request of the Town Council the Tax Collector shall detail the sum of the total monies abated as a result of this Section.
- i. When the context of this Ordinance so requires, the masculine gender shall include the feminine and neuter, and vice-versa and the singular shall include the plural, and the plural, the singular.
- j. This Ordinance shall take effect upon adoption.

This Ordinance was adopted by Town Council September 6, 2005.