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TOWN OF CROMWELL
NOTICE OF PUBLIC HEARING

The Town Council of the Town of Cromwell will hold a Public Hearing on Wednesday, June 14, 2023 at 6:50 p.m. in the Cromwell Town Hall Council Chambers, located at 41 West Street, Cromwell, CT for the following purpose:

To hear public comment regarding the adoption of new proposed ordinance: Cromwell Tax Abatement for Surviving Spouses of First Responders.

Copies of the proposed ordinance are available for public inspection at the office of the Town Clerk, 41 West Street, Cromwell, Connecticut and online at www.cromwellct.com.

Dated at Cromwell, Connecticut this 2nd day of June 2023.

Steve Fortenbach

Steve Fortenbach, Mayor
For the Town Council

Hartford Courant edition: June 4, 2023
Town Clerk: June 2, 2023

Cromwell Tax Abatement Ordinance for Surviving Spouses of First Responders

Chapter. _____. Tax abatement for surviving spouses of police officers, firefighters and emergency medical technicians.

_____ - 1. **Authority.** Pursuant to Connecticut General Statutes § 12-81x, the Town of Cromwell hereby enacts a tax abatement program with respect to real property owned and occupied as the principal residence of the surviving spouse of a Town of Cromwell police officer, firefighter or emergency medical technician who has died while in performance of such officer's or firefighter's or technician's duties pursuant to and on the terms and conditions provided herein.

_____ - 2 **Purpose.** The purpose of this article is to honor police officers, firefighters and emergency medical technicians who die while in the performance of his or her official duties on behalf of the Town of Cromwell and to ease the resulting financial burden on such officer's, firefighter's or technician's surviving spouse.

_____ - 3 **Definitions.** For purposes of this section, the following terms shall be defined as follows:

EMERGENCY MEDICAL TECHNICIAN or TECHNICIAN (EMT) — Any person who is certified as an emergency medical technician by the State of Connecticut Office of Emergency Medical Services and is a duly employed or a volunteer member of a municipal emergency medical services department in the Town of Cromwell, serving in an official capacity, full-time or part-time, with or without pay.

EMT DUTIES — Duties performed while traveling to, at, or returning directly from all dispatch calls routed through the emergency dispatch center, or tests or trials of any apparatus or equipment normally used by the Emergency Medical Services Department; while instructing or being instructed in EMT duties; or while engaging in any other duty ordered to be performed by a superior or commanding officer in the Emergency Medical Services Department.

FIRE DUTIES — Duties performed while traveling to, at, or returning directly from fires or fire related calls, alarms of fires or calls for mutual aid assistance, or tests or trials of any apparatus or equipment normally used by the Fire Department; while instructing or being instructed in fire duties; or while engaging in any other duty ordered to be performed by a superior or commanding officer in the Fire Department.

FIREFIGHTER — Any person who is a duly employed or volunteer member of a fire department in the Town of Cromwell, serving in an official capacity, full-time or part-time, with or without pay.

POLICE DUTIES — Duties which an officer is obligated or authorized by law, regulation, or written condition of employment to perform.

POLICE OFFICER or OFFICER — Any person who is a duly employed member of the Town of Cromwell police department, serving in an official capacity, full-time or part-time,

with or without pay.

SURVIVING SPOUSE — Defined in accordance with the state law, as the same may be amended.

- (a) Subject to the eligibility terms and conditions set forth herein, there is hereby established, effective with the Grand List of October 1, 2023, an abatement of 50% of municipal real property taxes with respect to real property in the Town of Cromwell owned or held in Trust for the sole benefit of the surviving spouse during his or her lifetime and occupied as a primary residence by the surviving spouse of the following persons:
 - (1) A police officer who dies in the performance of his or her police duties; or
 - (2) A firefighter who dies in the performance of his or her fire duties; or
 - (3) An emergency medical technician who dies in the performance of his or her EMT duties.
- (b) In the event the surviving spouse shall not be the sole owner of his or her principal residence, the abatement shall be prorated to reflect such surviving spouse's interest in the property.
- (c) Termination of abatement.
 - (1) Municipal real estate taxes due on the real property shall be abated until the earlier of the following events:
 - a. The real property ceases being the surviving spouse's primary residence;
 - b. The surviving spouse conveys legal title to the real property;
 - c. Remarriage of the surviving spouse; or
 - d. Upon the death of the surviving spouse.
 - (2) Notwithstanding, if a surviving spouse subsequently purchases a different real property in the Town of Cromwell as his or her primary residence, and all other qualifying criteria are satisfied, the tax abatement may apply, upon proper application, to the newly purchased property. The tax abatement may only apply to the one property established as the surviving spouse's primary residence in any given Grand List year.
- (d) The Assessor shall prescribe such forms and procedures as he or she deems necessary and appropriate to implement this section. Once such surviving spouse has been determined to be eligible for the abatements provided by this section, no periodic reapplication shall be required except for a change in circumstances or as otherwise set forth herein.

- (e) The Assessor, in addition, shall take steps as necessary and appropriate to satisfactorily establish the facts that support the eligibility of the surviving spouse for abatement of municipal real property taxes on an initial and continuing periodic basis. The failure of any surviving spouse to cooperate in establishing continuing eligibility shall be grounds for the Assessor to terminate the abatement.
- (f) The Tax Collector and the Tax Assessor shall create and maintain records of the sum of the total monies abated as a result of this section on a fiscal and ongoing basis.
- (g) This section expressly does not apply to heart and hypertension disease or other disease or occupational conditions that are progressive in nature. To be eligible for benefits under this section there must occur some precipitating work incident that results in a myocardial infarction or other physical injury on the work site itself and that is the direct and sole causation of death. The work site expressly does not include "portal to portal" transportation; that is, from residence to or from the work site.