



## **FIREFIGHTERS AND EMERGENCY PERSONNEL – TAX & BENEFIT PROGRAMS**

### **OVERVIEW OF RELEVANT STATE AND FEDERAL LAWS**

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The following information is excerpted from various reports prepared by the Connecticut General Assembly's Office of Legislative Research:

#### ***Relief for Firefighters and Emergency Personnel***

Municipalities may provide property tax relief to the non-salaried local emergency management director and any individual who volunteers his or her services as a firefighter, fire police officer, emergency medical technician, paramedic, civil preparedness staff, an active member of a volunteer canine search and rescue team, an active member of a volunteer underwater search and rescue team, or an ambulance driver in the municipality. The tax relief may be in the form of either (1) an abatement of up to \$1,000 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 \$1 million divided by the mill rate, in effect at the time of assessment, expressed as a whole number of dollars per \$1,000 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 their services in another municipality ([CGS § 12-81w](#)).

#### ***Abatement for Surviving Spouses of Police Officers or Fire Fighters***

Municipalities may establish a program to abate all or a portion of the property tax on the principal residence of the surviving spouse of a police officer or firefighter who dies while in the performance of his or her duties ([CGS § 12-81x](#)). State law allows municipalities to (1) provide property tax relief to emergency services personnel and (2) enroll firefighters and volunteer ambulance service members in their group health insurance plans, under specified conditions. It (1) requires the state's public colleges to waive tuition for dependent children of volunteer firefighters who die in the line of duty; (2) prohibits employers from discharging, or discriminating against, volunteer firefighters or emergency services personnel who are late for, or absent from, work because they were responding to emergency calls; and (3) gives workers' compensation coverage to volunteer firefighters and volunteer ambulance service personnel injured while engaged in fire or emergency services duties.



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### ***Group Health Insurance Benefits***

By law, a municipality may allow active volunteer firefighters and volunteer ambulance service members to join the municipality's group health insurance plan if the volunteer (1) elects to enroll in the plan, (2) agrees to pay 100% of the premium and any additional costs, and (3) meets the municipal active-member definition. The law applies to any town, city, or borough that provides its employees with health, accident, and hospital plan benefits (CGS § 7-464).

### ***Volunteer Responder Incentive Protection Act (VRIPA)***

In December 2007, the Volunteer Responder Incentive Protection Act (VRIPA) was signed into law, prohibiting the federal government from taxing any property tax benefits and up to \$360 per year of any other type of benefit provided to volunteers firefighters and EMS personnel by a state or local unit of government. Language was included in the Heroes Earnings Assistance and Relief Tax (HEART) Act, which was signed into law on June 17, clarifying that those benefits exempted from federal gross income are also exempt from social security and Medicare (FICA) tax. Since passage of the HEART Act, the Internal Revenue Service has posted instructions online explaining the new tax benefits and how volunteers can take advantage of them.



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### Town-by-Town Summary of Local Tax & Benefit Options

The following table was prepared based on a review of various research reports, municipal websites and ordinances. If you have any additional information, corrections or updates to provide regarding this information, please contact COST at 860-676-0770. Links to the ordinances have been provided.

TOWN	TAX ABATEMENT	AUTHORITY	OTHER BENEFITS*
Andover	Property Tax Abatement of \$250 after 5 years of service.	Not available	
Ansonia	Property Tax Abatement of up to \$1000 for volunteer firefighters and rescue and medical personnel. Eligibility is based on criteria such as responses, functions and longevity.	<a href="#">Sec. 25A-26.</a>	
Ashford	Property Tax Abatement of up to \$1000 for volunteer firefighters and ambulance personnel. Eligibility – Minimum 2 years of “active service”, i.e. attendance at 50% of dept., meetings; 5 training sessions/drills; response to a minimum of 15% of emergency calls per year .	Ashford <a href="#">Ordinances</a>	
Avon	Property Tax Abatement of up to \$1000; To be eligible, a firefighter must: 1) live in Avon; 2) be a department member in good standing; 3) meet the department's minimum attendance requirements (75% of drills and 75% of meetings); and 4) earn at least 10 activity points during the year. Activity points are awarded as follows: fires, 4 points; required classes, 3 points; other approved classes, 3 points; drills and	<a href="#">Sec. 55-34.</a>	Length of Service Award Plan (LOSAP) serves as a "retirement vehicle" and is similar to a pension program. Each active department member accrues a certain amount of dollars every year. Once they reach the 15-year vesting period, they can access it in a lump sum then or



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	monthly meetings, 2 points; and committee involvement and other activities, 1 point. (Additional points are awarded to fire fighters holding specified senior positions or ranks.) Activity points are adjusted to reflect a firefighter's length of service. Firefighters with more than 20 years of service earn an additional 100 points; those with more than 25 earn an additional 200 points.		upon retirement or receive it in increments.
Beacon Falls	Property Tax Abatement of up to \$1000 after a minimum of 3 years of completed service -(\$300 for 3 years of service, \$400 for 4 years, etc.); eligible if participated in a minimum of 25% of department activities.	Beacon Falls <a href="#">Ordinance</a> , p. 207	Eligible to participate in service award plan based on years of credited service.
Berlin			Pay for Call
Bethel	Property Tax Abatement for Volunteer fire and EMS of up to \$1000 based on a vesting schedule, i.e. \$250 for 1-5 years of service; \$500 for 5 – 10 years and \$1000 for 10 plus. Must be qualified in the prior year under the pension plan. <i>Note: If two heads of household are members of the service and are principal owners of the residence, the amount of the abatement capped at \$1,500.</i>	<a href="#">Chapter 98, Article V</a>	Life Insurance - \$15,000
Bethlehem	Property Tax Credit of up to \$1000 per year for ambulance workers. Eligibility based on participation. <i>Note: Firefighters chose a pension option instead of property tax abatement.</i>		The Length of Service Award Program provides an annuity and life insurance benefit to the members of the Bethlehem



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			Volunteer Fire Department and the Bethlehem Ambulance Association. Must be active members for several years to qualify.
Bloomfield	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel. To be eligible, individuals must 1) have served as a volunteer firefighter or ambulance association member for not less than one \$1000 per year year by July 1 of the current year; and 2) have been certified by either the chief or chief executive officer of the respective organization as having met that organization's service requirement for the year preceding such certification.	<a href="#">Section 18-6</a>	
Bolton	No tax abatement.		Stipends for Chief and Deputy Chief
Bozrah	Property Tax Abatement ranging from \$500 to \$1,000 per year; eligibility based on responding to at least 25% of the emergency calls during the year and meeting the department's training requirements. Certain certifications are eligible for an additional \$250 for each category of certification.		
Bridgewater	Property Tax Abatement up to \$1000 per year as determined by Board of Selectmen (BOS) each	<a href="#">Title 3</a>	



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	fiscal year; eligibility based on point system recommended by Tax Abatement Committee. Also, members must 1) be a resident of the town; 2) be an active member of the Volunteer Fire Department who meets all the criteria set forth in the department's by-laws; 3) maintain and keep current certifications; 4) provide a satisfactory physical examination; 5) attend all department mandatory training; and 6) have accumulated a minimum of 60 points.		
Brookfield	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and emergency services personnel. Amount of benefit based on years of service. 2-4 years of service \$250; 4 – 9 years of service \$500; more than 9 years \$1000.	<a href="#">Chapter 197</a> , Article IV	
Canton	No Tax Abatement		Moved from a pension plan in 2009 to providing stipends and pay for call for FIRE/EMS.
Cheshire	Property Tax Abatement up to \$1000 per year; eligibility based on point system, years of service; eligible after 3 years of service if a member has attended not less than 20% of all fire emergency calls, department and company meetings, and training during any program year.	<a href="#">Sec. 17-12</a>	Pension plan – benefits, payable at age 65, are calculated at \$10 per month for each year of credited service (capped at 30 years); vesting after 5 years. Firefighters may receive additional monthly benefits for each year of service as an officer.



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			Cheshire also provides \$5 pay for call.
Chester	Property Tax Abatement of up to \$1000 per year; eligibility based on point system. Must be CT certified firefighter I, certified EMT or certified ambulance driver unless more than 5 years of service.	<a href="#">Ordinance</a> , p. 114	
Clinton	Property Tax Abatement of up to \$1000 per year	Ordinance not available	Length of Service Award Plan (LOSAP) serves as a "retirement vehicle" and is similar to a pension program.
Columbia	Property Tax Abatement of \$1000 per year; eligible if individual responds to at least 50 calls, attends at least 10 drills and attends at least 5 meetings. Note: fire dept. may waive meeting requirement if scheduling conflicts.	<a href="#">18-3</a>	
Cromwell	No Tax Abatement		Pension plan, vested after 10 years
Darien	Property Tax Abatement of up to \$1000 per year for firefighters and EMTs. To be eligible, a taxpayer must: 1) Be a member in good standing of the emergency service organization; 2) Serve the emergency service organization without salary or other form of monetary compensation (any health insurance or similar benefit provided by the emergency service organization shall not	<a href="#">Sec. 70-122-126 (Tax Abatement)</a>  <a href="#">Sec. 70-21 (Survivor)</a>	



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	<p>be deemed "monetary compensation" for purposes of this division); and 3) Satisfy the requirements of service for the emergency service organization served by the volunteer; and 4) Not be receiving either tax relief or deferral for the elderly and disabled under this chapter.</p> <p>Property Tax Abatement of up to \$1,000 for principal residence owned and occupied by the surviving spouse of firefighter or police officer who died in the performance of their duties.</p>		
Deep River	<p>Property Tax Abatement of up to \$1000 per year based on years of service for firefighters and ambulance personnel. Firefighter must 1) be a resident of the town; 2) be an active member in good standing of the volunteer fire dept. who meets the eligibility requirements of the pension plan; and 3) not have earned points for which the member is compensated. Members of the Ambulance Corps must; 1) Fulfill a minimum of 3 12 hours shifts or the equivalent; 2) attend at least 50% of the regular crew meetings and training drills; and 3) receive no compensation for any of the activities which fulfill eligibility.</p> <p><i>Note: The amount of tax abatement will depend on the number of individuals meeting all eligibility criteria and the appropriation made for this purpose each year by the legislative body:</i></p>	<a href="#">Sec. 12 Taxation</a> , p. 3	Pension plan – benefits, payable at age 65 if they have at least 10 years of service and are retired. Benefits are calculated at \$15 per month for each year of credited service (capped at 20 years); vesting after 10 years. Town funds entire cost.
Derby	Property Tax Abatement for firefighters and	<a href="#">Chapter 177, Article VI</a>	





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	ambulance workers ranging from \$250 - \$1000 per year based on years of service. Eligibility based on accumulation of percentages, including calls responded to, training drills, longevity, certifications and dept./city functions attended.		
Durham	Property Tax Abatement of up to \$1000 per year for firefighters, ambulance corps and non-salaried emergency management director; after 2002, eligibility standards for firefighters and ambulance corps determined by written guidelines adopted by the Administering Board, which is comprised of one member of the BOS, 1 member of the Board of Finance, the chief or active officer of the fire dept. and the chief or active officer of the ambulance corps.	<a href="#">Sec. 15-6</a>	Supplemental Insurance; Longevity program
East Granby	No Tax Abatement		\$5 pay for call; Stipend for Chief
East Haddam	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel.	Ordinance not available	Pension plan for grandfathered volunteers; Length of Service Award Plan for volunteers after 2011
East Hampton	Property Tax Abatement (real estate or motor vehicle) of up to \$1000 per year for volunteer firefighters, paramedic, ambulance driver, EMT or the Civil Preparedness Director. To be eligible, individual must be criteria established by respective organization. Retirees may also be	<a href="#">Chapter 278</a> , Article V	



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	eligible for tax abatement after 20 years of service.		
Easton	Property Tax Abatement of 100% of the taxes on the principal residence owned and occupied by the surviving spouse of a firefighter or police officer who died in the line of duty.	Chapter 430, <a href="#">Article VI</a>	
Enfield	Property Tax Abatement ranging from \$250 to \$1000 per year. To be eligible: a firefighter or emergency medical person must be 1) a regular, active member of the department who has attended at least 25 % of the department's emergency incidents and 12 approved drills. Abatements vary depending on length of service and professional certifications.	<a href="#">Chapter 78, Article III, Division 2</a>	
Essex	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel.	Ordinance not available	Pension plan; vested after 10 years of serviced based on point system. Also offer Life & Accidental Death insurance.
Farmington	Property Tax Abatement of up to \$1000 per year for volunteer firefighters. To be eligible, the individual must complete at least 15 drills. Those who respond to at least 180-249 calls during the year are eligible for \$500; those who respond to 250 or more are eligible for \$1,000.	<a href="#">Chapter 176, Article V</a>	\$6 pay per call
Glastonbury	Property Tax Abatements for volunteer firefighters range from \$500 to \$1,000. To be	<a href="#">Article IV, Sec. 18-41, p. 391</a>	Stipends



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	<p>eligible, a fire fighter must 1) live in Glastonbury; 2) serve for at least one year, and complete the probationary period by April 1 of the year for which he/she applies; 3) be “an active member in good standing,” which is defined as responding to at least 35% of alarms and attending required training sessions or drills. For one year of service, \$500; five years of service, \$750; 10 years of service, \$1,000. A volunteer who has completed 25 years in good standing and reached age 55 continues to get a \$1,000 abatement for as long as he lives in Glastonbury, owns property there, or both, regardless of his status in the department.</p>		
Granby	<p>Property Tax Abatement of up to \$1000 per year; to be eligible, must 1) be a member in good standing of the fire department; 2) not receive any remuneration, other than incidental payments or reimbursement of lost wages if called to court, from the Town for his or her service, 3) completed one year of continuous service with the fire department on or before October 1 of a given year in order to be eligible and 4) must be certified by the Chief of the fire dept. to have met criteria defined by that organization.</p>	<a href="#">Sec. 156-9 - 18</a>	
Greenwich	<p>Property Tax Abatement of \$1000 per year. To be eligible, individual must be a volunteer firefighter in good standing as determined by the</p>	<a href="#">Article 4, Section 12-15</a> (Firefighter Abatement)	Pension plan; vested after 20 years, payable at age 55.



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	<p>Chief of the Greenwich Fire Department, pursuant to the accountability criteria established by the Greenwich Fire Department (excluding honorary members), who is a resident of the Town, and has submitted a written statement.</p> <p>Tax Abatement of 100% for the principal residence owned and occupied by the surviving spouse of a firefighter or police officer who died in the performance of their duties.</p>	<a href="#">Article 5, Section 12-16-17</a> (Survivor)	
Harwinton	<p>Property Tax Abatement or Payment in Lieu of Property Tax Abatement for volunteer firefighters and ambulance personnel of up to \$1000 per year based on a point system. To be eligible, individual must be an active member in good standing as certified by the chief of the department. Criteria for certification developed by respective departments and presented for audit to emergency services committee on an annual basis. A person who is a member of both departments shall be eligible for only one application of relief. <i>Note: If the town fails to appropriate the funds necessary, the cash benefit and tax abatement shall be suspended for that fiscal year.</i></p>	<a href="#">Harwinton Ordinances, pp. 186-189</a>	Payment in Lieu of Property Tax Abatement, see ordinance.
Hebron	<p>Property Tax Abatement of up to \$1000 per year for volunteer firefighters, fire support person, EMT or ambulance driver. To be eligible, the</p>	<a href="#">Chapter 320, Article XIII</a>	



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	member must have completed satisfactory service for a probationary period by December 31 in each year as set out in criteria defined by the Hebron Volunteer Fire Department and approved by the Board of Selectmen. Note: A member who has served a minimum of 20 years on active duty with the Hebron Volunteer Fire Department and has left the organization, once he or she has attained the age of 62, shall continue to be or again become eligible to receive the abatement (in an amount which is the average of the three years of certification immediately preceding the year in which the member left the organization).		
Kent	Property Tax Abatement of up to \$1000 per year for volunteer firefighters, EMTs, ambulance drivers, and paramedics who have met the eligibility requirements established by the Kent Volunteer Fire Department in Standard Operating Procedure 1-7.	<a href="#">Sec. 18-7</a>	
Killingworth	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance workers. To be eligible, individual must be an active member in good standing of the respective department. A person who is a member of both departments shall be eligible for only one application of relief.	<a href="#">Chapter 142, Article VI</a>	
Madison	Property Tax Abatement of up to \$1000 per year	<a href="#">Sec. 20-5</a>	



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	for volunteer firefighters. To be eligible, individuals must 1) be an active member in good standing; 2) resident of Madison; and 3) meet the performance criteria of the firefighter benefits plan. For 1 year of service, \$600; 2 years of service \$700; 3 years of service \$800; 4 years of service \$900 and 5 or more years of service \$1000. A person who is a member of both organizations referenced above shall be entitled to only one tax relief benefit.		
Marlborough	No Property Tax Abatement		Stipend for hours served; Life Insurance Policy (\$10,000)
Middlefield	Property Tax Abatement of up to \$1000 per year for volunteer firefighters	Ordinance not available	
Monroe	Property Tax Abatement of up to \$1000 per year for volunteer firefighters, as follows: For the first 2 years of active service: \$500; For the 3 <sup>rd</sup> , 4 <sup>th</sup> and 5 <sup>th</sup> years of active service: \$750; For more than 5 years of service: \$1,000. To be eligible, firefighter must be an active member who 1) attends six monthly business meetings; 2) attends 12 training drills; 3) responds to 15% of the alarms of his/her company; and 4) meets the physical examination, CPR training and blood borne pathogen training requirements for his/her company. Also provides a \$150 tax abatement for veteran firefighters and \$300 for life members.	<a href="#">Chapter 470, Article VI</a>	



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New Milford	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and members of the ambulance corps based on a point system approved by the Town Council. To be eligible, 1) the member must have accumulated at least 50 points during the immediately preceding fiscal year; and 2) be a member of the town. An eligible member shall be entitled to only one abatement per fiscal year regardless of the number of emergency services organizations to which he/she belongs, but such member shall be entitled to the largest abatement for which he/she qualifies.	<a href="#">Chapter 23, Article IV</a>	Gas subsidy of up to \$500, see ordinance.
Newington	No Tax Abatement		Pay-per-call with the stipend being higher for officers
North Branford	No Tax Abatement		Pension plan; pay-per-call
North Haven	Property Tax Abatement of up to \$1000 per year for volunteer firefighters. To be eligible, a volunteer must have 1) performed fire-fighting duties by responding to fire calls and attending drills for the one-year period from October 1 through and including September 30, annually; 2) first complete his or her probationary period and 3) be certified as a fire fighter. A fire fighter responding to 20% or more of the total fire calls and attending 20% or more of the drills for his or her company will receive an abatement (credit)	<a href="#">Chapter 184, Article VI</a>	



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	of \$500. A fire fighter responding to 30% or more of the total fire calls and attending 30% or more of the drills will receive an abatement (credit) of \$750. A fire fighter responding to 40% or more of the total fire calls and attending 40% or more of the drills will receive an abatement (credit) of \$1,000.		
North Stonington	No Tax Abatement		Pay per call; annuity based on years of service
Old Lyme	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel. To be eligible, individuals must 1) have achieved two years of active service by April 30 of the current fiscal year in order to be eligible for the tax abatement on July 1 of the next fiscal year; 2) have achieved an active year, as defined by the bylaws of the respective departments based on a point system.	<a href="#">Chapter 150, Article IV</a>	Retirement program; benefits based on point system
Old Saybrook	Property Tax Abatement of \$1000 per year for volunteer firefighters. To be eligible, individual must 1) have performed one year of accredited service as a regular member of the Old Saybrook Volunteer Fire Department, not including the probationary period; 2) accumulate at least 200 service points during each fiscal year (July 1 through June 30); and 3) be deemed eligible upon a review of service by the four chiefs of the department.	<a href="#">Chapter 195, Article V</a>	Pension Plan





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Orange	Property Tax Abatement of up to \$1,000 for volunteer firefighters. To be eligible, the volunteer must live in Orange and serve for at least two years immediately preceding the year of the abatement. In addition, during the calendar year preceding the abatement, he must have attended at least 1) 4 regular or special meetings of the Orange Volunteer Fire Association, Inc. and 2) 20 instructional drills or documented with the training officer at least 30 hours of equivalent training. The abatement amount is based on years of service and the number of fires to which the firefighter responds. It ranges from \$100 to \$500 for fire fighters responding to less than 25% of fires in the pertinent period and from \$200 to \$1,000 for fire fighters responding to more than 25% of fires.	<a href="#">Chapter 350, Article VI</a>	
Plymouth	Property Tax Abatement of up to \$1000 per year for volunteer firefighters		Pension plan
Pomfret	Property Tax Abatement (Fire District and Town) of up to \$1000 per year; eligible after 2 years of service if attended at least 10 drills, one per month, attended one public education function; completed mandated training; responded to 20% of all calls; followed dept. policies regarding calls and kept physicals up to date. Note: line officers may vote to waive one requirement. \$250 for 2 –	<a href="#">Ordinance</a>	



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	4 years; \$500 for 5 – 6 years; \$750 for 7 – 9 years and \$1000 for 10 years or more.		
Redding	Property Tax Abatement of up to \$1000 per year for voluntary firefighters and emergency medical services personnel. To be eligible, individual must 1) be a resident of the Town of Redding prior to the fiscal year in which the tax abatement is being sought; 2) an active member of one of the Town's Fire Departments or Emergency Medical Service; and 3) have qualified for 50 points or more. 50-74 points for \$500 abatement; 75-99 for \$750 abatement; 100 more points for \$1000 abatement. Tax abatements shall be applied first to real estate appearing on the grand list in the name of the qualifying member, or if there is no real estate, or if it is of insufficient value to accommodate the full allowable credit, then the abatement shall be applied to any other property in the name of the qualifying member.	<a href="#">Sec. 370-9 to 14</a>	
Ridgefield	Property Tax Abatement of up to \$1000 per year for all voluntary firefighter department members (except honorary members) in good standing as certified by the Voluntary Chief. The credit is applied first to real estate. If the fire fighter does not have any or sufficient property for the allowable credit, the credit may be applied to other property he owns.	<a href="#">Chapter 317, Article V</a>	



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Rocky Hill	Property Tax Abatement of up to \$1000 per year; eligibility based on attendance and call requirements as applicable for inclusion in the Town's pension plan.	<a href="#">Chapter 223, Article VI</a>	Pension plan
Roxbury	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel. To be eligible, individual must have 1) a year of service before the April 1 anniversary date of any plan year. Eligibility is based on a point system established by each organization and approved by the BOS. Any eligible volunteer who does not own property may participate in the Award Plan, which is a non-qualified deferred compensation plan.	<a href="#">Chapter 4, Article II</a>	Award Plan – Non-qualified deferred compensation plan. See ordinance.
Salem	Property Tax Abatement of up to \$1000 per year for volunteer firefighters, EMTs and fire police. The ordinance authorizes 60 awards for the abatement of property taxes, excluding motor vehicles or personal property. Eligibility is based on criteria in the town's incentive program.	<a href="#">Ordinance, pp. 121-122</a>	
Seymour	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and emergency medical services providers. To be eligible, individual must 1) be an active member in good standing of the respective agency; 2) a resident of the town; and 3) meet the appropriate standards as set forth in the point system approved and adopted by the Seymour Board of Fire Commissioners and	<a href="#">Chapter 6, Division 2</a>	



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	the Board of Trustees of the Seymour Ambulance Association, Inc., and ratified by the Seymour Board of Selectmen. Volunteers who are members of both agencies may accumulate points under the point systems established by each agency and combine the points to receive a tax abatement up to but not greater than \$1000.00.		
Shelton	Property Tax Abatement up to \$5,000 for principal residence owned and occupied by the surviving spouse of a city firefighter who died in the performance of their duties during the period that the surviving spouse remains unmarried.	<a href="#">Section 4-36</a>	Salary stipends for officers
Sherman	Property Tax Abatement of \$500 or \$1000 per year for volunteer firefighters based on length of service. For 6 months – 5 years of service, \$500; for more than 5 years of service, \$1000.	<a href="#">Ordinance</a>	
Simsbury	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel, based on length of service. To be eligible, firefighter must be 1) volunteer in good standing that in the year preceding October 1 has attended at least 65% of all scheduled drills and meetings and 25% of all his or her station's alarms, except silent alarms, in any six-month period. Ambulance personnel must be 1) volunteer in good standing who has completed	<a href="#">Chapter 141, Article V</a>	May participate in the pension plan based on years served with the Fire Company  Local gym subsidies for members and their families.



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	288 qualifying hours in the year preceding October 1.		
Southbury	No Tax Abatement		\$1000 stipend
South Windsor	Abatements range from \$250 to \$1,000. To be eligible, the fire fighter must (2) complete at least two years of service by the July preceding the date of the abatement and (2) achieve a “good year” as defined by the department's Service Award Program. The abatement amount is based on years of service as follows: two years, \$250; five years, \$500; seven years, \$750; and 10 years, \$1,000. Fire fighters who served 20 years and have reached the mandatory retirement age continue to receive the \$1,000 abatement.		Pension plan
Sprague	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and EMTs. The amount of the abatement shall be determined by the voters at a town meeting.	<a href="#">#2001-3</a>	
Stafford	Property Tax Abatement of up to \$1000 per year for volunteer firefighters. Eligibility based on point system, i.e. # of calls responded to, attendance at meetings, training. Members with > 25 years of service assigned 75 points, the minimum number to be eligible for the abatement.	<a href="#">4-7 Ordinance</a>	
Stonington	Property Tax Abatement of up to \$1000 per year		Stipends and pay-per-call



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	for volunteer firefighters.		incentives that are based on qualifications.
Suffield	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel		\$10 Pay per call; training stipend; Accident & Disability insurance coverage
Tolland			Retirement program; vested after 5 years; \$250 for every 3 months of credited service if call volume is met.
Union	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel		
Warren	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel		
Washington	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and EMTs who are members in good standing and residents of the town.	Ordinance not available	
Waterford	Property Tax Abatement		Pay Per Call
Westbrook	Property Tax Abatement of up to \$1000 per year for volunteer firefighters. To be eligible, individual must 1) Become and remain an active member in good standing of the town fire	<a href="#">Sec. 17-9</a>	Pension plan; vested after 20 years



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	department; and 2) Be awarded annually the minimum number of points (currently 100) required pursuant to the volunteer firefighters pension plan.		
Weston	<p>Property Tax Abatement of up to \$1000 per year for emergency services volunteers. The amount of the abatement shall be determined by a point system based on the number of calls responded to by the volunteer.</p> <p>Death &amp; Disability - Any emergency service volunteer having a medical disability who has been active for an aggregate of 30 or more years and who is active at the determination date shall be entitled to the maximum property tax abatement of \$1,000. Any emergency service volunteer that has been medically disabled in the line of duty and has been active for an aggregate of five or more years shall be entitled to the maximum property tax abatement of \$1,000 for the remainder of his or her lifetime. The spouse of any emergency services volunteer who is killed in the line of duty shall be entitled to the maximum property tax abatement of \$1,000 for the remainder of his or her lifetime.</p>	<a href="#">Chapter 179, Article IV</a>	
Wethersfield	Property Tax Abatement of up to \$1000 per year for volunteer firefighters and ambulance personnel. To be eligible, firefighter must 1) earn a “good year of service” which requires	<a href="#">Sec. 149-17 (firefighters)</a>  <a href="#">Sec. 149-18 (ambulance)</a>	



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	<p>attending at least 20% of all alarms and accumulating 100 points during the plan year, including 20 from attending division-sponsored drills and 10 from administrative drills. If the fire fighter does not owe any real property taxes or if any balance of the \$1,000 abatement remains after application to any real property taxes, the abatement or balance must be applied against any motor vehicle taxes. For ambulance personnel to be eligible, they must volunteer an average of 36 hours per month and a minimum of 432 hours per year; must attend 75% of monthly training and/or meetings; and must remain current with all requirements so as to uphold his or her certification with the State of Connecticut.</p>		
Willington	<p>Property Tax Abatement (adopted in 2015) of up to \$1000 per year for volunteer firefighters. To be eligible, individuals must have achieved 2 years of “active service” by July 1 of the current year to be eligible for a tax abatement on July 1 of the following year. “Active service” is defined as 1) Attendance at 50% of department meetings; 2) Attendance at a minimum of 5 training sessions per year; 3) Response to a minimum of 10% of non-mutual aid emergency calls per year. Also, members with prior active service within the department for at least 15 years and continue to actively serve in an administrative leadership role (Corporate Officer, Board of Directors) are eligible. Personnel that</p>	<a href="#">Municipal Ordinance</a>	





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	are dual members of both Fire Departments are not eligible for a double benefit.		
Windsor	Property Tax Abatement of up to \$1000 per year per year. To be eligible, a volunteer must meet criteria established by the fire department.	Ordinance not available.	<p>Length of Service Award Program - Volunteers are financially rewarded based on the number of years they serve once they reach an entitlement age</p> <p>Life insurance program.</p> <p>Hourly Stipend for Reimbursement of Expenses</p>
Woodbury	Property Tax Abatement of \$1,000 for an active member of the Woodbury Ambulance Association. In order to receive tax abatement you must be a Woodbury resident.	Municipal <a href="#">Website</a>	Firefighters receive a pay-for-call payment of \$10.

*\* Information on towns that provide other benefits, such as pension plan eligibility, stipends, or pay for call, is based on anecdotal information and is not exhaustive.*