

*Amendment (Sec. 370-11) Approved at Special Town Meeting April 21, 2021  
Attest: Michele R. Grande, Redding Town Clerk  
Effective May 21, 2021*

ARTICLE III  
**Abatement for Members of Volunteer Fire and EMS Services**  
**[Adopted 5-1-2000]**

**§ 370-9. Purpose.**

The purpose of this article shall be to provide tax abatements for members of the Town Volunteer Fire Departments and Emergency Service personnel.

**§ 370-10. Eligibility requirements.**

A. All persons eligible must be residents of the Town of Redding prior to the fiscal year in which the tax abatement is being sought.

B. Only active members of the Town's Fire Departments (West Redding, Redding Ridge and Georgetown) and Emergency Medical Service are eligible.

C. Only members of the Town's Fire Departments who have qualified for 50 points or more are eligible to receive an abatement.

**§ 370-11. Determination of abatement.** *Approved by Special Town Meeting April 21, 2021.*

All abatements shall be determined on a fiscal year basis. The amount of the tax abatement shall be determined in accordance with the following point system, currently used by the Georgetown Fire Department, or other point systems that may be authorized by the Board of Selectmen:

Points	Tax Abatement (per fiscal year)
50 to 74	\$1,000
75 to 99	\$1,500
100 or more	\$2,000

**§ 370-12. Application of abatement.** [Amended 2-25-2010]

Tax abatements shall be applied first to real estate appearing on the grand list in the name of the qualifying member, or spouse, 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.

**§ 370-13. Failure to utilize credit.**

Failure to make full utilization of the credit (or any use whatsoever) because of grand list property of insufficient value shall not be construed to create any carryover abatement credit for use in subsequent fiscal years.

**§ 370-14. Administration of tax abatement program.**

A. The Tax Collector shall provide a form to the President of each Department who shall certify the eligibility of each member of said Department and the amount of the abatement as provided for in § 370-11.

B. Fire Departments shall submit for the following fiscal year signed forms with its members' certification of eligibility and participation in the tax abatement program to the Tax Collector on or before May 1 of each fiscal year, and said abatement shall be applied to taxes due and payable on July 1 of each fiscal year. [Amended 2-25-2010]