

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886



PHONE: 860-442-0553
www.waterfordct.org

**PUBLIC PROTECTION AND SAFETY COMMITTEE OF THE RTM
SPECIAL MEETING AGENDA**

THURSDAY OCT. 8, 2026 6:00 P.M.

BOARD OF ED CONFERENCE RM (2ND FLOOR, TOWN HALL)

1. Establishment of quorum and call to order.
2. Election of new Chair.
3. Public Comment.
4. Consideration of and action on minutes of the Sep. 8, 2026, committee meeting.
5. Consideration of and possible action on issues referred to committee:
 - Review of Mass Gatherings Ordinance, Chptr 9.08 (RTC 2/2/26)
 - Review of assigned duties to Director of Fire Services (RTC 6/3/24)
 - First Responders' Survivors' Benefits (RTC 2/3/25)
 - Street Takeovers (RTC 8/4/25) *as time available*
 - Enforcement Cameras (RTC 8/4/25) *as time available*
6. Adjournment

ATTEST: *Dorothy A. Longo*
TOWN CLERK

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encl: PPS Minutes 9/8/26
Survivors' Benefits Request/Samples
Proposed Survivors' Benefits Ordinance/Condon

FIFTEEN ROPE FERRY ROAD
WATERFORD, CT 06385-2886



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Meeting Minutes - Sept 8, 2026

Public Protection & Safety Committee

Members Present: Tim Condon, Kathleen Elbaum, Brianna Hogarty, Kathy Mullen Kohl, Tim Sullivan (6:20 p.m.)

Also Present: RTM Majority Leader Mary Childs, RTM Moderator Sue Driscoll

1. Call to order: Temporary Chair Driscoll called the meeting to order at 6:12 p.m.
2. Public comment: Helen Kwasniewski (Quaker Hill) expressed concerns with street takeovers and mass gatherings, and shared that she is in favor of enforcement cameras, especially if they would help with addressing increased speeding on Route 32 (see attached).
3. Previous Minutes: Motion by Mullen Kohl second by Elbaum, to approve the March 16, 2026, minutes as presented.
Voice vote: Unanimous Motion passed.
4. Consideration of/possible action on items referred to committee:
 - Review of assigned duties to the Director of Fire Services (RTC 6/3/24)
 - Review of Mass Gatherings Ordinance, Chptr 9.08 (RTC 2/2/26)
 - Street Takeovers (RTC 8/4/25) **as time available*
 - Enforcement Cameras (RTC 8/4/25) **as time available*
 - First Responders' Survivors' Benefits (RTC 2/3/25) **as time available*

The Temporary Chair briefly explained the changes in the committee's list of issues since the last meeting. The First Responders' Survivors' Benefits issue has been restored as a charge to the committee, after research confirmed that it was inadvertently dropped due to a clerical area sometime in mid-2025. The committee had deemed the Street Takeovers a priority in March, with the intent to get an ordinance on the books before summer, the typical season for takeover events. With that window gone, and the state legislature considering takeover laws, and a few towns proposing potentially useful ordinances, Mass Gatherings has been moved up. Driscoll noted that Chief Ferland was consulted and had not only okayed the priority switch but added there was no rush in the WPD or Police Commission to bring in speed enforcement cameras.

Chair Sullivan was handed the gavel at 6:24 p.m. to lead discussions on the agenda items:

Fire Services Director duties: Condon explained that the proposed addition in the Aug 2024 draft [provided to current members with March 2026 agenda] was boilerplate language crafted by Town Attorney Avena to clarify that as head of our fire department the Director could and should assume all the duties, rights and responsibilities conveyed by the state statutes, which reference only Fire Chiefs. Attorney Avena had noticed the language discrepancy while working on ordinances to address 2024 state-mandated benefits for first responders and felt this amendment would codify and clarify the equal status of directors and chiefs to prevent confusion in the future. Chair Sullivan noted the members' general consensus for the proposed revision and said that after consultation with the current Town Attorney, the committee could consider a vote to move the issue to a public hearing at the next meeting.

Condon stated that with the fire services ordinances "opened up" for review, the committee should consider revision of the fire marshal's inspection fee schedules that were first established in 2023. He noted, and Driscoll confirmed, that the fire marshal had asked the previous committee to consider increasing the fees but declined to follow up. He also explained that the current fees—which raised enough in the first year to fund a much-needed inspector—are lower than many other

towns' fees and could be an effective revenue source. The Committee agreed to have further discussion on the fees and Condon offered to provide samples of other towns' schedules.

Mass gatherings: The committee reviewed Waterford's current ordinance for mass gatherings, as well as the ordinances enacted by East Lyme and New London. Consensus that listing exemptions up-front was more helpful than somewhat buried in lengthy narrative toward the end of the ordinance. Members noted that the timelines specified for both submission of an application and the town's approval/decision period were much longer than in neighboring towns. Also, it seems that the virtually one-size-fits-all requirements—such as lengthy, detailed applications covering food, safety, water, insurance, and sanitation—that made sense for multiday events with several hundred to 1,000 participants were onerous and unnecessarily burdensome for smaller groups planning a gathering of just a few hours. Some members recalled earlier public comments on how applicants would have extra steps or sign-offs before the final approval/decision that were not mentioned in the ordinance. It was noted that the provision allowing one individual to overrule a decision made by a board earlier seemed to be a wildcard. Committee consensus that it would be very helpful to get a copy of an application form to review in conjunction with the language of the current ordinance and to invite a decision-maker to walk the group through the process and offer examples of requirements for approval and reasons for rejection. Members agreed to prepare questions and suggestions for discussion at the next meeting.

Street takeovers: Brief discussion on tracking progress of potential state legislation and the need for more specific information from the Chief on what WPD is looking to be covered in the ordinance.

Enforcement cameras: Brief discussion on holding until legislation promised by state officials starts moving and the need for more input from the Chief on plans, if any, to pursue enforcement cameras in town.

First responders' survivors' benefits: Condon stated that he was able to track down the original 2025 request that included a draft ordinance as well as Cromwell, Groton, and North Haven ordinances that could serve as models. These will be provided to members with the next meeting's agenda.

5. Adjournment: Committee tentatively scheduled the next meeting for Oct. 8, 2026, at 6:00 p.m.
Motion by Condon; second by Hogarty, to adjourn at 7:20 p.m. Voice vote: Unanimous.

Submitted by
Tim Sullivan, Public Protection & Safety Chair

RTM – Public Protection & Safety Committee
September 8, 2026, at 6pm Meeting

Street Takeovers/Mass Gatherings:

Just recently there was a street takeover, I believe in Hartford with 80 arrests along with taking their bike, ATV.

I strongly urge that IF anyone under the age of 18 that their parents also get arrested.

It is the same as the 17-year-old with AR-15 rifle that the father/parents gave to their son, I believe that happen in GA, as well as in MI or WI.

Enforcement Cameras:

The Police have items, tools, etc., that has been taken away from them by the powers to be in Hartford.

These cameras are just that “enforcement cameras.”

The world has change drastically after 2020 “The Covid-19 ERA”.

Too many:

1. Speeders
2. People who do not have insurance, driver's license
3. Shoplifters (if they need food and are a town resident Waterford has an awesome Food Bank thanks to Anne Ogen Hines. Sunday 9/6/2026 @ S/S there was a shoplifter.
4. Accidents up the waz zoo. On a daily average 4-6
5. With EB joining the Waterford traffic on RT 85 as well as many side roads going to be heardredness/terrible
6. RT 32 in N.L. has cameras. Every single day on RT 32 no matter what time of day speeders/accidents. With these cameras it will free up the officers to do other department duties

YES, I am in favor of these CAMERAS!

Thank you,

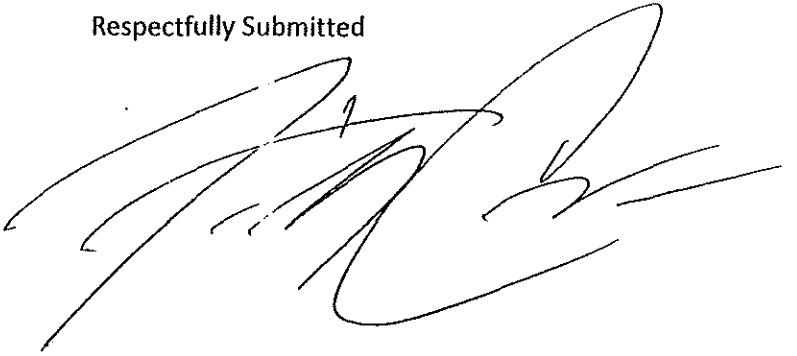
Helen Kwasniewski

January 11th 2025

Moderator Goldstein,

We recently successfully passed an ordinance to address Public Act 24-16 ***AN ACT CONCERNING AUTHORITY TO DECLARE THAT A FIREFIGHTER, POLICE OFFICER OR EMERGENCY MEDICAL SERVICE PERSONNEL DIED IN THE LINE OF DUTY.*** In the course of conducting the due diligence for the passage of ordinance 2.116.110 ***Line of duty death determination committee*** I discovered that other municipalities have ordinances creating tax abatements for surviving spouses of first responders (Police Firefighters, Emergency Medical Technicians). I am requesting that we join other communities like Groton, Cromwell and North Haven and extend these types of support and relief to those families of first responders that may give the last full measure and pay the ultimate sacrifice. Therefore, I am requesting that this issue be referred to committee for investigation and possible creation. Attached to this request are the ordinances of the aforementioned Towns.

Respectfully Submitted

A large, stylized handwritten signature in black ink, likely belonging to Timothy Condon. The signature is fluid and cursive, with a prominent loop at the end.

Timothy Condon

District 1 Representative

CC. David Campo, Town Clerk

Neil T. Wiseman, President Waterford Ambulance

Marc Balestracci, Chief of Police

Stephen Dubicki, Acting Director of Fire Service



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Jun 02, 2023 10:49A
JoAnn Doyle
TOWN CLERK
CROMWELL, CT *pl*

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.

Ordinance To Provide A Tax Abatement For The Surviving Spouses Of Fallen Police Officers, Fire Fighters And EMTs

INTRODUCTION OF AN ORDINANCE TO PROVIDE A TAX ABATEMENT FOR REAL PROPERTY FOR THE SURVIVING SPOUSES OF POLICE OFFICERS, FIRE FIGHTERS and EMERGENCY MEDICAL TECHNICIANS THAT HAVE FALLEN IN THE LINE OF DUTY

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF GROTON:

Abatement of property taxes for spouses of firefighters, emergency medical technicians, Town of Groton police officers, Groton Long Point police officer, and City of Groton police officers, who die on duty while in performance of their duties.

(a) Definitions. The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Emergency Medical Technician (EMT) means any person who is certified as an emergency medical technician by the State of Connecticut Office of Emergency Medical Services performing EMT duties full-time or part-time for any valid ambulance service provider located within the geographical boundaries of the Town of Groton.

EMT duties means duties performed while traveling to, at, or returning directly from calls routed through an emergency dispatch center, or tests or trials of any apparatus or equipment normal normally used by the employer ambulance service provider; 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 ambulance service provider.

Fire duties means 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.

Firefighter means any person who is a duly employed member of a municipal fire department and paid for the purpose of performing fire duties full-time or part-time for any valid fire department located within the geographical boundaries of the Town of Groton.

Line of duty death means the death occurs while the firefighter, emergency medical technician, or police officer is performing an action solely related to performance of their regular work or as a part of it. It does not include deaths that could just have likely occurred while not on duty. Travel to and from the place of business is not considered in the line of duty.

Police officer means a duly sworn member of a municipal police department, serving in an official capacity, full-time 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, for any valid police department located within the geographical boundaries of the Town of Groton.

Police duties means 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 local police department.

Surviving spouse means 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.

Valid Ambulance Services Provider means any business/non-profit engaged in the business of transporting sick, disabled or injured individuals by ambulance to or from facilities or institutions providing health services.

(b) In accordance with state statute § 12-81x, there is hereby established effective for the Grand List of October 1, 2022, an abatement of one hundred percent (100%) of municipal real residential

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. The abatement only applies to Town taxes due to the Town of Groton and does not apply to any district or other political subdivision taxes that may be due.

(c) The tax abatement will remain in effect so long as the surviving spouse owns the property as of the October 1st grand list and occupies the residence as their primary residence or until the spouse conveys their 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. For any property that is in a Trust, a copy of the Trust agreement must be provided to the assessor for review. The terms of the trust agreement are that the claimant must be considered to be the primary beneficiary of the trust.

(d) Upon the death of any person entitled to tax relief pursuant to this section, the tax relief hereunder shall end the following June 30th.

(e) If any person who is entitled to a tax abatement hereunder conveys their 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 nonqualifying grantee of such property shall pay the town a prorated share of taxes thereby due and owing. The assessor is to be notified by the applicant of the transfer within 10 days of the property transfer date.

(f) The property tax relief provided for in this section 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) If such surviving spouse remarries, the abatement shall cease commencing with taxes on the October 1st grand list next following the date of such remarriage. In the event that such remarriage shall terminate, such surviving spouse may apply for the abatement commencing with taxes due on the October 1st grand list next following the date of such termination.

(h) The surviving spouse's annual income may not be more than 400% of the Federal

Poverty Level for a single-person family/household as published annually in January in the Federal Register by the Department of Health and Human Services (HSS) for the 48 contiguous states and the District of Columbia.

(i) The tax collector and assessor shall prescribe with regard to their respective duties under this section, such forms and procedures as may be necessary to implement this section. 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. Such documentation will be required yearly to continue the tax abatement. Eligibility shall be determined by the assessor and/or their designee, and such determination shall be final.

(j) No later than November 1st of each year the surviving spouse shall complete & file with the assessor an application for the 100% abatement & attest annually that

(1) they have not remarried since the death of their police officer or firefighter spouse and

(2) adjusted gross income as reported to the IRS for the prior calendar year does not exceed 400% of the Federal Poverty limit by providing a copy of their completed Form 1040.

(j) This ordinance shall become effective on the 45th day after publication of the Notice of Passage of the ordinance and shall be applicable to assessment years commencing on or after October 1, 2022.

and be it further

RESOLVED, that the Town Council will hold a public hearing on a Tax Abatement for Real Property for the Surviving Spouses of Police Officers, Fire Fighters and Emergency Medical Technicians that have Fallen in the Line of Duty on April 5, 2022 at 6:30 p.m. at the Thrive 55+ Active Living Center at 102 New Town Road, Groton CT as well as via Zoom and on GMTV.

TOWN OF NORTH HAVEN
NOTICE OF SPECIAL TOWN MEETING

Notice is hereby given of a Special Town Meeting of the Town of North Haven to be held on Monday, May 20, 2024, at 7:00 P.M. in the auditorium of the North Haven High School, 221 Elm Street, North Haven, Connecticut, at 7:00 pm to consider and act upon the following:

1. To consider and act upon a resolution adopting the proposed Ordinance to Provide a Tax Abatement for Real Property Taxes for the Surviving Spouses of Police Officers, Firefighters and Emergency Medical Technicians Who Died While in the Performance of Duties.

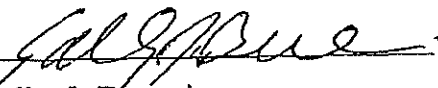
A copy of the proposed ordinance is on file and available for inspection in the office of the Town Clerk.

Dated at North Haven, Connecticut, this 2nd day of May 2024.

BOARD OF SELECTMEN

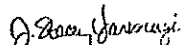

Michael J. Freda


William J. Pieper


Sally J. Buemi

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TOWN CLERK'S OFFICE
NORTH HAVEN, CT

MAY 03 2024


TOWN CLERK

RESOLVED: That that the Town Meeting hereby adopts an Ordinance to Provide a Tax Abatement for Surviving Spouses of Police Officers, Firefighters and Emergency Medical Technicians Who Died While in the Performance of Duties.

The Ordinance shall be published in a newspaper having circulation in the Town of North Haven and shall be effective fifteen (15) days after publication.

ORDINANCE TO FOLLOW NEXT PAGE.

Ordinance to Provide a Tax Abatement for Real Property Taxes for the Surviving Spouses of Police Officers, Firefighters and Emergency Medical Technicians Who Died While in the Performance of Duties

Pursuant to Connecticut General Statutes §12-81x, the Town of North Haven, through its Town Meeting, hereby adopts this Ordinance for the abatement of residential real estate taxes for spouses of firefighters, police officers, and Emergency Medical Technicians ("EMT") who die on duty while in performance of their duties.

(a) **Definitions.** The following words, terms and phrases, when used in this Ordinance, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Emergency Medical Technician ("EMT") means any person who was a resident of the Town of North Haven at the time of his/her death, was certified as an emergency medical technician by the State of Connecticut Office of Emergency Medical Services and was performing EMT duties full-time or part-time for any valid municipal ambulance service provider located within the geographical boundaries of the State of Connecticut.

.Firefighter means any person who was a resident of the Town of North Haven at the time of his/her death and was a duly employed or volunteer member of a municipal fire department for the purpose of performing fire duties full-time or part-time for any valid fire department located within the geographical boundaries of the state of Connecticut.

.Police officer means any person who was a resident of the Town of North Haven at the time of his/her death and was a duly sworn member of a municipal police department, serving in an official capacity, full-time or part-time, with compensation or a duly sworn member of the town police department or agency serving the town in an official capacity, full-time or part-time, including but not limited to School Resource Officers, for any valid police department located within the geographical boundaries of the state of Connecticut.

.EMT duties means duties performed while traveling to, at, or returning directly from calls routed through an emergency dispatch center, or tests or trials of any apparatus or equipment normal normally used by the employer ambulance service provider; 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 ambulance service provider.

.Fire duties means 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.

.Police duties means 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 local police department.

.Performance of duty death means the death occurs while the firefighter, police officer or EMT is performing an action solely related to performance of their regular work or as part of it. It does not include deaths that could just have likely occurred while not in the performance of such duties. In the event that the Board of Selectmen finds that a determination is necessary to conclude that the death was in performance of duties, the First Selectman shall consult with the applicable Chief and Commission along with the Town Attorney and the First Selectman may consult a licensed medical professional engaged by the Town if it is deemed appropriate to reach a consensus conclusion. The First Selectman shall present the conclusion to the Board of Selectmen for final decision. Regular travel to and from the place of business is not considered in the performance of duties. A certified copy of an incident report or such other reasonable evidence required by the Town shall be provided by an applicant..

.Surviving spouse means the person who was a resident of the Town of North Haven and legally married to or in a legally recognized marriage with the police officer, EMT, or firefighter at the time of the police officer's, EMT's, or firefighter's death..

(b) In accordance with C.G.S. § 12-81x, there is hereby established effective for the Grand List of October 1, 2022, an abatement of one hundred percent (100%) of municipal real estate residential property taxes due with respect to real property owned by the surviving spouse of a firefighter, EMT, or police officer who has died as a result of the performance of his/her duties as police officer, EMT, or firefighter. The abatement only applies to Town residential real estate taxes due to the Town of North Haven and does not apply to any district or other political subdivision taxes that may be due.

(c) The tax abatement will remain in effect so long as the surviving spouse owns the property as of the October 1st grand list and occupies the property as her/his primary residence or until the spouse conveys her/his fee interest in the subject residence. If the spouse subsequently purchases another residence in North Haven, and all qualifying criteria remain, then the tax abatement shall apply to the new residence. For any property that is in a trust, a copy of the trust agreement must be provided to the Assessor for review. The terms of the trust agreement must indicate that the claimant must be considered to be the primary beneficiary of the trust in order to be eligible for the abatement hereunder.

(d) Upon the death of any surviving spouse entitled to tax relief pursuant to this section, the tax relief hereunder shall immediately expire and terminate.

(e) If any person who is entitled to a tax abatement hereunder conveys her/his 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 nonqualifying grantee of such property shall pay the Town the prorated share of taxes thereby due and owing. The Assessor shall be notified by the applicant of the transfer within 10 days of the property transfer date.

(f) The property tax relief provided for in this section 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) If such surviving spouse remarries, the abatement shall immediately expire and terminate.

(h) The Assessor shall prescribe such forms and procedures as may be necessary to implement this section. The Assessor, in addition, shall take such steps necessary to satisfactorily establish and verify the facts as to the qualifying surviving spouse's interest in the property, by requesting such documents as the Assessor deems necessary. Such documentation shall be required and provided annually to maintain the tax abatement. Eligibility shall be determined by the Assessor and/or his/her designee, and such determination shall be final.

(i) No later than November 1st of each year, the surviving spouse shall complete and file with the Assessor an application for the 100% abatement and attest annually that: they have not remarried since the death of their police officer, EMT, or firefighter spouse and

(j) This ordinance shall become effective on the fifteenth (15th) day after publication of the Notice of Passage of the ordinance and shall be applicable to assessment years commencing on or after October 1, 2022.

INTRODUCTION OF AN ORDINANCE TO PROVIDE A TAX ABATEMENT FOR REAL PROPERTY FOR THE SURVIVING SPOUSES OF POLICE OFFICERS, FIRE FIGHTERS and EMERGENCY MEDICAL TECHNICIANS THAT HAVE FALLEN IN THE LINE OF DUTY

Recognition. The Town of Waterford recognizes the valiant and courageous efforts of police officers, firefighters and emergency medical technicians (EMTs). Therefore, pursuant to Section 12-81x of the Connecticut General Statutes, the Representative Town Meeting of the Town of Waterford having the legislative authority hereby establishes this article for the abatement of 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, firefighter or EMT who suffers a line of duty death.

Purpose. Abatement of property taxes for spouses of firefighters, police officers and emergency medical technicians, who die on duty while in performance of their duties.

(a) Definitions. The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Emergency Medical Technician (EMT) means any person who is certified as an emergency medical technician by the State of Connecticut Office of Emergency Medical Services performing EMT duties full-time or part-time for any valid ambulance service provider.

EMT duties means duties performed while traveling to, at, or returning directly from calls routed through an emergency dispatch center, or tests or trials of any apparatus or equipment normal normally used by the employer ambulance service provider; 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 ambulance service provider.

Fire duties means 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.

Firefighter means any person who is a duly employed member of a municipal fire department and paid or volunteers for the purpose of performing fire duties for any valid fire.

Line of duty death means the death occurs while the firefighter, emergency medical technician, or police officer is performing an action solely related to performance of their regular work or as a part of it. It does not include deaths that could just have likely occurred while not on duty. Travel to and from the place of business is not considered in the line of duty.

Police officer means a duly sworn member of a municipal police department, serving in an official capacity, full-time 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, for any valid police department.

Police duties means 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 police department.

Surviving spouse means the person who was a resident of the town and married to the police officer, emergency medical technician or firefighter at the time of the police officer's, emergency medical technicians or firefighter's death.

Valid Ambulance Services Provider means any business/non-profit engaged in the business of transporting sick, disabled or injured individuals by ambulance to or from facilities or institutions providing health services.

(b) In accordance with state statute § 12-81x, there is hereby established effective for the Grand List of October 1, 2026, an abatement of one hundred percent (100%) of municipal real residential 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, a firefighter who has died as a result of the performance of fire duties or an emergency medical technician who has died as a result of the performance of EMT duties. The abatement only applies to Town taxes due to the Town of Waterford.

(c) The tax abatement will remain in effect so long as the surviving spouse owns the property as of the October 1st grand list and occupies the residence as their primary residence or until the spouse conveys their 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. For any property that is in a Trust, a copy of the Trust agreement must be provided to the assessor for review. The terms of the trust agreement are that the claimant must be considered to be the primary beneficiary of the trust.

(d) Upon the death of any person entitled to tax relief pursuant to this section, the tax relief hereunder shall end the following June 30th.

(e) If any person who is entitled to a tax abatement hereunder conveys their 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. The assessor is to be notified by the applicant of the transfer within 10 days of the property transfer date.

(f) The property tax relief provided for in this section 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) If such surviving spouse remarries, the abatement shall cease commencing with taxes on the October 1st grand list next following the date of such remarriage. In the event that such remarriage shall

terminate, such surviving spouse may apply for the abatement commencing with taxes due on the October 1st grand list next following the date of such termination.

(h) The surviving spouse's annual income may not be more than 400% of the Federal Poverty Level for a single-person family/household as published annually in January in the Federal Register by the Department of Health and Human Services (HSS) for the 48 contiguous states and the District of Columbia.

(i) The tax collector and assessor shall prescribe with regard to their respective duties under this section, such forms and procedures as may be necessary to implement this section. 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. Such documentation will be required yearly to continue the tax abatement. Eligibility shall be determined by the assessor and/or their designee, and such determination shall be final.

(j) No later than November 1st of each year the surviving spouse shall complete & file with the assessor an application for the 100% abatement & attest annually that

- (1) they have not remarried since the death of their police officer or firefighter spouse and
- (2) adjusted gross income as reported to the IRS for the prior calendar year does not exceed 400% of the Federal Poverty limit by providing a copy of their completed Form 1040.

(j) This ordinance shall become effective on the 15th day after publication of the Notice of Passage of the ordinance and shall be applicable to assessment years commencing on or after October 1, 2026.