Article XVI. Volunteer Fire Department Real Estate Tax Exemption

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March 15, 1994

The Town shall provide a real estate tax exemption to persons serving as members of the Monterey Volunteer Fire Department, subject to the following provisions permitted by ST 1993, c.110, section 342:

- A. Said real estate shall be occupied and owned by said individual as his or her domicile, or occupied as his or her domicile but owned by a member of his or her immediate family (mother, father, sister, brother, husband, wife, son or daughter).
- B. Each member shall be certified to be in good standing by the Chief of the Department to the Board of Assessors ninety (90) days prior to the start of the fiscal year. To be in good standing the following requirements must be met:
 - 1) The individual shall be certified in CPR, First Responder first aid, and Haz-Mat.
 - 2) The individual shall attend 75% of all training sessions.
 - 3) The individual shall respond to 75% of all alarms.
 - 4) The individual must be in the Department a minimum of twelve (12) months.
- C. No more than eighteen (18) individuals shall be certified to be eligible for the exemption in any one fiscal year, exclusive of any exemption granted to a retired member under the provisions of this bylaw.
- D. No exemption shall exceed the sum of \$1,500 in any fiscal year, with the exception that the maximum of \$1,500 may be raised annually based on an index approved by the Commissioner of Revenue.
- E. Any retired member of the Monterey Volunteer Fire Department shall be eligible for at least 70% of such allowable exemption provided that said individual has reached his or her 60th birthday prior to the fiscal year for which an exemption is being sought, and has served as a member of the Department for not less than 15 years immediately preceding his or her retirement. If retiring after 20 years of service, the retiree shall receive 80% of such allowable exemption, and after 30 years of service, shall receive 90% of such allowable exemption.
- F. Any individual receiving an exemption under this bylaw shall continue to receive such exemption regardless of any permanent disability, received in the line of duty, that bars him or her from participation in the Department.