

**136. AN ORDINANCE TO ABATE ALL CITY OF GROTON TAXES ON REAL PROPERTY SOLELY OWNED AND OCCUPIED AS THE PRIMARY RESIDENCE OF THE SURVIVING SPOUSE OF POLICE OFFICERS AND FIREFIGHTERS WHO DIE IN THE LINE OF DUTY  
(INITIALLY APPROVED JULY 2, 2001; FREEMAN'S MEETING AUGUST 6, 001;  
FINALLY APPROVED AUGUST 6, 2001)**

**WHEREAS**, the State of Connecticut has passed Public Act 00215 Section 10 which states "The legislative body of any municipality may establish, by ordinance, a program to abate all or 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 or firefighter who dies while in the performance of such police officer's or firefighter's duties; and

**WHEREAS**, the City of Groton desires to abate only the City of Groton taxes on real property solely owned and occupied as the primary residence of the surviving spouse of police officers and firefighters who die in the line of duty; and

**WHEREAS**, this exemption shall be in effect until the surviving spouse either remarries or dies; and

**WHEREAS**, this abatement will take effect beginning with the October 2001 Grand List, that is taxes collected in July 2002; and

**WHEREAS**, the City of Groton Mayor and Council initially approved this resolution "An Ordinance to Abate All City of Groton Taxes on Real Property Solely Owned and Occupied as the Primary Residence of the Surviving Spouse of Police Officers and Firefighters Who Die in the Line of Duty" on July 2, 2001; and

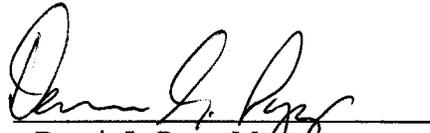
**WHEREAS**, this Resolution was published in The Day, a newspaper having circulation in the City of Groton on July 5, 2001 and July 14, 2001;

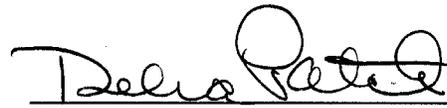
**THEREFORE, BE IT RESOLVED**, that the Mayor and Council approve the abatement of City of Groton property taxes on primary residences of surviving spouses of police officers and firefighters who die in the line of duty; and

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**THEREFORE, BE IT FURTHER RESOLVED** that these tax abatements will remain in effect until the surviving spouse remarries or relocates outside the City of Groton, and that this abatement will take effect beginning with the 2001 Grand List (taxes collected in July 2002). For any deaths subsequent to the enactment of this Ordinance the abatement will start on taxes due in the July following the death of the police officer or firefighter.

Initially approved: July 2, 2001  
Freeman's meeting: August 6, 2001  
Finally approved: August 6, 2001

  
Dennis L. Popp, Mayor

  
Debra Patrick, City Clerk