



FIRE RESCUE

ALBEMARLE COUNTY

STANDARD ADMINISTRATIVE POLICY

Subject:	Volunteer Personal Property Tax Exemption
Reference Number:	SAP-DEP-009
Effective Date:	1 June 1998
Last Revision Date:	8 December 2007

Signature of Approval:

J. Dan Eggleston, Chief

Purpose:

The purpose of this policy is to outline the personal property tax exemption for volunteer personnel.

Background:

The initial policy was adopted by the Jefferson County Fire & Rescue Association (JCFRA) at the June 1998 meeting. The personal property tax exemption is a benefit to active volunteer personnel as granted by the Albemarle County Board of Supervisors and the *Code of Virginia* § 58.1-3506.

Scope:

This policy applies to all active volunteer personnel.

Definitions:

Active Volunteer: those persons who regularly respond to emergency calls or regularly perform other duties for a fire, rescue, or emergency medical services station.

Policy:

1. Eligibility
 - Volunteers must have completed minimum training requirements and must have contributed a minimum of one-hundred (100) hours of volunteer activities for the organization during the preceding twelve (12) month period.
 - Eligible hours are accumulated for attending meetings, responding to calls, on-duty time, training, and support/administrative functions.
 - Life volunteers, board members, and/or auxiliary workers do not qualify for the exemption *unless* they meet the above definition of an active volunteer and service requirements.

2. Volunteer List Submission & Voucher Issuance
 - Staff will prepare a report of eligible volunteers from FireRMS by 31 October of each calendar year.
 - This report will be provided to the Finance Department by 15 November of each calendar year.
 - Based on the listing, the Director of Finance will issue tax vouchers after 1 January to the station for each eligible volunteer.
 - Each station is responsible for the distribution of the vouchers to eligible volunteers. Lost, misplaced, or stolen vouchers will not be replaced.
 - Three (3) vouchers will be issued per volunteer as follows:
 - Vehicle Decal Tax: \$30.00 Maximum Value
 - Personal Property Tax Voucher: \$125.00 Maximum Value
 - Personal Property Tax Voucher: \$125.00 Maximum Value

3. Voucher Use

- All vouchers are valid for the calendar year of issuance only (1 January – 31 December).
- Vouchers are valid only for a decal or personal property tax where the member is owner or partial owner of the vehicle(s) or other personal property or the property is leased by the volunteer who is obligated under the terms of the lease to pay the personal property tax.
- The voucher(s) may be used for either the first, second, or third cycle billings. Both vouchers may be used at the same time if desired.
- A voucher, when used, must be used in full. No credit is given for any unused portion of a voucher.
- Vouchers may not be used for payment of property tax on any dwelling, such as a mobile or manufactured home.