

**Borough of Spring Grove
Volunteer Fire & EMS
Service Tax Credit Program
Fact Sheet**

Real Estate Tax Credit: Each active volunteer who has been certified under the volunteer service credit program shall be eligible to receive a real property tax credit of 20 percent of the Borough tax liability (up to a maximum of \$500.00) on Qualified Real Property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

Earned Income Tax Credit: Each active volunteer who has been certified under the volunteer service credit program shall be eligible to receive a tax credit of up to \$500.00 of the earned income tax levied by the Borough. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.

Maximum Tax Credit: In the event any person qualifies for both the Earned Income Tax Credit and the Real Estate Tax Credit, said person shall only be entitled to receive a combined total tax credit up to \$500.00.

Eligibility: In order to be eligible for the volunteer service tax credit program, the volunteer must fulfill requirements (#1) related to residency; (#2) related to membership, and (#3) related to the point's system.

1. RESIDENCY.

- The volunteer shall be a full-time resident of the Borough of Spring Grove.

2. MEMBERSHIP.

- The program is available to residents of the Borough who are volunteers of one or more of the following volunteer fire companies that provide service to the Spring Grove Borough:
 1. Friendship Hose Company 1
 2. Nashville Volunteer Fire Company Station 11
 3. Jefferson Volunteer Fire Company
 4. North Codorus Township Fire Company
- The member must be an active member of the fire department, off probation, and in good standing for the duration of the eligibility program.

3. POINT'S SYSTEM.

- An active volunteer must accrue a minimum of 100 points from July 1, 2023, through December 31, 2023, and 200 points within any subsequent calendar year (January 1st to December 31st) to be an eligible participant of the program.
- The points system under which the required 100/200 points can be accumulated is as follows, and 50 of the 100 points for 2023 and 100 of the 200 points in subsequent years must come from Category Two:

I. Category One

a. Elective Offices*:

- (i) Fire Company President/Vice President = 50 points per year**
- (ii) Fire Company Secretary = 50 points per year**
- (iii) Fire Company Treasurer = 50 points per year**
- (iv) Fire Company Assistant Treasurer = 50 point per year**
- (v) Relief Treasurer = 20 points per year*
- (vi) All Other Elective Offices = 20 points per year*
- (vii) Fire Company Chief = 50 points per year**

*An Elective Officer must be uncompensated for such position in order to be eligible for the point allocation provided in Category One.

**Points allocated in Category One shall be prorated for that portion of the calendar year for which a person served in said elected position.

b. Activities:

- (i) Fire or Ambulance Calls = 2 point per call
- (ii) Work Details = 1 point per hour
- (iii) Ambulance Meetings = 1 point per meeting
- (iv) Committee Meetings = 1 point per meeting
- (v) Training = 1 point per hour
- (vi) Business Meetings = 2 points per meeting
- (vii) Relief Meetings = 2 points per meeting

b. Other:

(i) Membership = 2 points per year (maximum 40 points)

(ii) New Recruit Years 1 through 5 inclusive = 25 points per year

II. Category Two-Fundraising and Educational Activities:

a. Any Fundraising Activity Authorized by the Fire Company = 2 points per hour.

b. Public fire Safety Education Authorized by the Fire Company = 2 points per hour.

III. Points can only be earned from one (1) category for each event. For example, if volunteering under Category Two and perform an activity under Category One, points shall be awarded according to the actual activity during any specific hour. In the event of questions with regard to the applicability of points to a specific event, the Fire Company President shall make the final determination, unless it involves the President's activities, in which case, the Vice-President, Secretary, and Treasurer, shall decide the matter by a majority decision.

Eligibility Period: The eligibility period will begin on January 1st and run through December 31st of each year.

How to Apply for the Real Estate Tax Credit: The real estate tax credit will be administered as a refund by the Borough Treasurer. The volunteer will need to:

1. Pay their property tax bill for the calendar year when levied by the tax collector.
2. Check the notarized eligibility list that the chief of the applicable fire department will post in an accessible area of the fire station by January 15th of the following year to ensure their name is listed.
3. Upon completing the eligibility requirements for the year, submit a real estate tax credit application (form supplied by the Borough) to the chief of the applicable fire department. The chief shall sign the application if the volunteer has met the minimum criteria of the program and forward it to the Borough Secretary. Applications shall not be accepted by the Borough after April 1 of each year, for the preceding year. The Borough Secretary will issue a tax credit certificate if the application meets all criteria.

4. File a claim for the real estate tax credit refund by April 1st of the following year to the Borough Secretary with the following documents:
 - a. Receipt for real estate taxes paid for the applicable year to the Borough Tax Collector.
 - b. The tax credit certificate.
 - c. Photo identification.
 - d. Documentation that the tax paid was for the qualified real estate (primary residence).

How to Apply for the Earned Income Tax Credit:

1. Check the notarized eligibility list that the chief of the applicable fire department will post in an accessible area of the fire station by January 15th of the following year to ensure their name is listed.
2. Upon completing the eligibility requirements for the year, submit the earned income tax credit application (form supplied by the Borough) to the chief of the applicable fire department. The chief shall sign the application if the volunteer has met the minimum criteria of the program and forward it to the Borough Secretary. Applications shall not be accepted by the Borough after April 1 of each year, for the preceding year. The Borough Secretary will issue a tax credit certificate if the application meets all criteria.
3. File a claim for the earned income tax credit with the York Adams Tax Claim Bureau when filing their final tax return.

Any questions can be directed to the Borough Manager at manager@springgrovepa.gov or 717-225-5791 ext. 3.