

VOLUNTEER FIRE & EMS SERVICE TAX CREDIT PROGRAM ENACTED!

At their meeting on March 20, 2023, the Spring Grove Borough Council passed Ordinance 01-2023 that established a volunteer service tax credit program enacting tax credits, up to a maximum of \$500.00 per year, for volunteer members of volunteer fire companies and nonprofit emergency medical service agencies. They also passed Resolution 04-2023, which established program criteria for the volunteer service tax credit program.

To be eligible for the volunteer service tax credit program, the volunteer must fulfil 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 the one or more of the following volunteer fire companies that provide service to the Spring Grove Borough: Friendship Hose Company 1; Nashville Volunteer Fire Company Station 11; Jefferson Volunteer Fire Company; and/or 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 ordinance requires that the chief of each volunteer fire company keep specific records of each volunteer's activities in a service log to establish credits under the program. Service logs shall be subject to review by Council members, the State Fire Commissioner, and the State Auditor General. The chief shall annually transmit to the Borough a notarized eligibility list of all volunteers that have met the minimum criteria for the program on the Borough provided form. The notarized eligibility list of all volunteers shall be transmitted to the Borough Manager no later than January 15 of the year following eligible service. The chief shall also post a copy of the notarized eligibility list in an accessible area of the volunteer agency's facilities.

Volunteers that have met the minimum criteria of the program shall sign and submit a real estate and/or earned income tax credit application (supplied by the Borough) for certification to their chief. The chief shall sign the application if the volunteer has met the minimum criteria of the program and forward it to the Borough Manager. Applications will not be accepted by the Borough after April 1 of each year, for the preceding year. Once the Borough issues the tax credit certificate, the volunteer will need to follow the refund process as stated in the fact sheet / ordinance.

[Program Fact Sheet](#)

[Ordinance 01-2023](#)

[Resolution 04-2023](#)

[Notarized List of Volunteers](#)

[Application for Earned Income Tax Credit](#)

[Application for Real Estate Property Tax Credit](#)