

		Volunteer Firefighter Tax Credit		Policy #5.1.25	
Department Owner:		Finance; Taxation			
Policy Applies To:		Eligible Firefighter Property Taxpayers			
Date Created:		Oct 7, 2024	Date Approved By Council:		Nov 25, 2024
Version #:		1.0	Resolution #:		24-182
Last Review Date:			Policy(ies) Replaced/Rescinded:		N/A

Intent:

- 1.1** To acknowledge the benefit of maintaining a volunteer fire department in the community which provides significant tax-savings to the ratepayers in the Town of Claresholm.
- 1.2** To recognize the time commitment required of volunteer firefighters to respond to and prepare for emergencies.
- 1.3** To recognize the contribution of local businesses that employ volunteer firefighters and allow them to respond to emergencies during their business hours.
- 1.4** To aid in the recruitment and retention of volunteer firefighters to ensure a sustainable volunteer model for Town of Claresholm Fire Department.

Policy:

- 2.1.** In accordance with section 347(1) Cancellation, reduction, refund or deferral of taxes, of the Municipal Government Act;
 “If a council considers it equitable to do so, it may, generally or with respect to a particular taxable property or business or a class of taxable property or business, do one or more of the following, with or without conditions: (a) cancel or reduce tax arrears; (b) cancel or refund all or part of a tax; (c) defer the collection of a tax.”
- 2.2.** Therefore, Claresholm Town Council shall implement a reduction in the **municipal** property taxes for volunteer firefighters and local businesses that employ volunteer firefighters subject to the conditions of this policy.
- 2.3.** A Residential Tax Credit of up to \$1000.00 will be available to volunteer firefighters who are active and in good standing with Town of Claresholm Fire Department. To be eligible for the residential tax credit, firefighters must own their home in the Town of Claresholm and meet the requirements as outlined below.
- 2.4.** The Residential Tax Credit can only be applied to the primary place of residence and cannot be split or transferred and cannot exceed 75% of the assessed municipal portion of taxes.
- 2.5.** A Business Owner Tax Credit option of up to \$2000.00 will be available to business owners that employ volunteer firefighters and allow the firefighters to respond to emergencies during

their business hours. To be eligible for the business tax credit, a business must have a physical asset (building or land) within the Town of Claresholm *and* employ volunteer firefighters that are allowed to respond to emergencies during business hours as per the requirements below. Those respective firefighters are required to maintain current employer information to allow for administration to properly assess the Business Owner Tax Credit option.

2.6 The Residential Tax Credit and Business Owner Tax Credit will **not** be applied to a tax roll that has outstanding (arrears) taxes

2.7 Each year the Fire Chief shall make available to council for approval, a list of eligible tax-roll numbers for tax refund based upon this policy.

Guidelines:

Any request for cancellation or refund of taxes are to be made as a formal request, in writing, to Council.

Upon determination by Council that a cancellation or refund of taxes is in order, the amount of the cancellation or refund shall be recorded by motion of Council.

Only the general **Municipal** portion of the taxes shall be cancelled or refunded and not taxes charged for requisitions to other bodies nor local improvement taxes that are levied by separate bylaw.

- Eligible **after** one (1) full year of service to the department
- Program to start January 1, 2025, to eligible members who completed service in 2024
- Log **129** or more hours of service per year. Hours recognized for this incentive would include:
 - Responding to emergency calls / events – 1 hour per hour attended
 - Scheduled bi-weekly training events and monthly apparatus checks – 0.5 hours per hour attended

Personal Tax Rebate

Hours of Service	Tax Rebate
129+	\$1000
100 – 128.99	\$750
75.0 – 99.99	\$500
50.0 – 74.99	\$250
< 50.0	\$0

Business Owner Tax Rebate

Hours of Service	Tax Rebate
129+	\$2000
100 – 128.99	\$1750
75.0 – 99.99	\$1500
50.0 – 74.99	\$1250
<50.0	\$0

- Members enrolled in the 1001 professional firefighting training program would **not** have those training hours applied to their yearly service hours, as it currently has its own incentive program.