
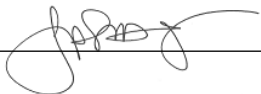


Personal Property Tax Relief		
Section/Area: Administration		
Approved by:	 _____ EMS Deputy Chief	
Effective Date: 08/17/2020	Revision Date:	

PURPOSE

This guideline outlines the process and business rules to calculate the time requirements for personal property tax relief for volunteer emergency medical services personnel that the Department provides to the Commissioner of Revenue.

SCOPE

This guideline is applicable to operational, volunteer EMS providers who are functioning in a patient care or Marine Rescue Team provider role. Personal property tax relief will only be provided to qualified volunteers that pay personal property tax to the City of Virginia Beach.

GUIDELINE

1. City Code authorizes a relief for certain personal property tax beginning with calendar year 2020 for volunteer EMS providers that regularly respond to emergency calls as defined by completing at least eighty (80) percent of their hourly duty requirement. VBEMS will provide a list to the Commissioner of Revenue detailing who is qualified for the tax relief, either full or prorated for members that leave early, as per the code. **The member must pay personal property tax in the City of Virginia Beach for this incentive to apply. This does not apply to other cities.**
2. The Deputy Chief responsible for Support Services directly oversees this program.
3. The EMS Duty Policy defines member activity status and serves as the governing document for the hourly duty requirement unless otherwise defined below. Members in the following categories will be eligible for the tax relief for the following calendar year upon completion of eighty (80) percent of his/her annual hourly duty requirement as outlined in the EMS Duty Policy:
 - a. Regular Volunteer Member
 - i. Calculation for EMT Interns begins following their status change from Student to Intern.

- ii. Calculation for MRT members begins the 1st of the month following their acceptance into the MRT.
 - b. Senior Volunteer Member
 - c. Tenured Volunteer Member
 - d. Associate Volunteer Member
 - e. Squad Commander (MRT Captain)
 - i. Calculated based on twenty-four (24) hours per month of actual ambulance (MRT), zone car or field supervisor duty.
 - f. Assistant Squad Commander
 - i. Calculated based on thirty-six (36) hours per month or their actual membership status, whichever is lesser, of actual ambulance, zone car or field supervisor duty.
 - g. Emergency Duty Physician
 - i. Calculated based on a twelve (12) hour shift per month.
 - h. Chief Officer Volunteer
 - i. Calculated based on twenty-four (24) hours per month of actual ambulance, zone car or field supervisor duty.
 - i. Military members will not be penalized for leave due to military obligations.
4. Personal property tax bills are distributed by the Commissioner of Revenue in May of each year for the current calendar year. A report, from Licensure, containing the member's legal name, email address and phone number will be provided to the Commissioner of Revenue by January 31st each year, per Virginia State Code. This report will list members who completed eighty (80) percent of their required duty hours for the previous calendar year and are qualified for personal property tax relief. These members will be eligible for tax relief in the current calendar year if they remain active and should not receive a property tax bill for the vehicle identified to the Commissioner's office. The Commissioner's office will reach out to the member to determine which vehicle to apply the tax relief to.
5. The OscarTRACK program (OSCAR) is the current scheduling program of record for the Department and is used to determine the number of duties a member completes each month. A report can be created under the 'Personnel' - 'Activity Lookback' tab showing the number of hours required and the number of actual hours completed on a monthly basis. The data provided to the Commissioner of Revenue is based on the percentage of actual hours completed by the member against the required hours. Twenty-four (24) hours monthly will be the base-line denominator for all personnel unless otherwise noted above, including those on leave or in a medical/college/education status.
6. At least quarterly, the Department will provide the Commissioner's office with a list of members that left the department in the previous quarter. The Commissioner's office will update their database resulting in the departing member receiving a prorated tax bill for the remainder of the calendar year.