



Municipal Policy Manual

NAME: Volunteer Firefighter Tax Credit

Section: 200 **No:** 212

COUNCIL MOTION NUMBER: 046 2302 27

UPDATED: January 11, 2023

1. PURPOSE

- 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 Picture Butte.
- 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 Picture Butte Emergency Services.

2. 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, Picture Butte 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 Picture Butte Emergency Services. To be eligible for the residential tax credit, firefighters must own their home in the Town of Picture Butte 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.
- 2.5. A Business Tax Credit 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 Picture Butte and employ volunteer firefighters that respond to emergencies during business hours as per the requirements below.



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1 callout hour = 1 Point	1 training hour = 0.5 Point	1 12-hour shift = 0.25 Point
Points	Percent of Credit	Credit Amount
0 - 49.75	0%	\$0
50 - 74.75	20%	\$200
75 - 99.75	40%	\$400
100 - 124.75	60%	\$600
125 - 149.75	80%	\$800
150+	100%	\$1000

Business Tax Credit		
1 callout hour = 1 Point		
Point	Percent of Credit	Credit Amount
0 - 9.75	0%	\$0
10 - 19.75	20%	\$400
20 - 29.75	40%	\$800
30 - 39.75	60%	\$1200
40 - 49.75	80%	\$1600
50+	100%	\$2000

- The Residential Tax Credit and Business Tax Credit will be calculated on an annual basis using the point system for the year and applied to the next year's tax roll. For example, the points earned by a volunteer firefighter in 2022 will be applied as a credit to the municipal property tax owed for 2023. The credit will be shown on the property tax assessment sent out by the Town of Picture Butte.
- The Residential Tax Credit and Business Tax Credit will not be applied to a tax roll that has outstanding taxes.