

Rules Regarding Personal Property Tax Reductions for Frederick County Fire and Rescue Volunteers

In accordance with Section 58.1-3506 of the Code of Virginia, as amended, the Frederick County Board of Supervisors has declared that one vehicle owned by a volunteer rescue squad or volunteer fire department member shall constitute a separate class of property from other classifications in order that the Board of Supervisors may levy a tax on such property at a different rate than the tax levied on other tangible personal property.

Individual eligibility requirements established by the Volunteer Fire and Rescue Association:

- All members shall have at least one full year of membership with their company.
- All members shall have a vehicle registered in Frederick County, Virginia.
- All members shall meet the minimum criteria of 50 points earned per year.

Rules

- Qualifications are for Volunteer hours obtained at Frederick County Volunteer Fire and Rescue Stations only.
- The primary vehicle used by the qualified volunteer must be owned or leased by the qualified person. The vehicle may be co-owned by another (ex. Parent), but the volunteer's name must be on the title or lease.
- Only one vehicle per qualified volunteer.
- A volunteer that wishes to change one qualified vehicle for another during the tax (calendar) year must have replaced the previously qualified vehicle (replaced is defined as sold, traded or disposed of). A vehicle replacement form must be completed and signed by the volunteer's Chief or designee within 60 days. The vehicle replacement forms should be sent to the Volunteer Coordinator who will, in turn, send the original to the Commissioner of Revenue.
- Point sheets must be turned into the Volunteer Coordinator no later than November 30th.