

Volunteer Emergency Service Tax Rebate

Special Dates and Details

Please see the “Volunteer Service Credit/Refund Program” document for further details

January 15th – Chief of both companies shall submit a notarized eligibility list to the Township Secretary and so note with the submission where the list is posted in their respective agency’s facilities. Lists shall not be accepted by the Township after January 15 of each year for the preceding year. List should include the following:

1. The chief shall annually transmit to the Township a notarized eligibility list of all volunteers that have met the minimum criteria for the program.
2. Taxpayer’s complete name, address, city, state, zip code, and the last four digits of their SSN.
3. Specific records of each volunteer’s activities in a service log to establish credits under the program.
4. Executed Affirmation Notary Block

January 30th – Deadline for Township Secretary to send the notarized eligibility list to York Adams Tax Bureau (currently K.C. McCleary) in relevance to the Local Earned Income Tax and to the Township Tax Collector in relevance to the Local Real-Estate Tax.

March 1st – Volunteers that have met the minimum criteria of the program shall sign and submit the Township’s application 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 Township Secretary. Applications shall not be accepted by the Township after March 1st of each year for the preceding year. ***Please note the ordinance states the deadline is April 1st, but this is too close to the Federal Income Tax deadline and therefore staff’s internal policy is to submit by March 1st for the March BOS meeting and then stragglers will be in April. The Township is not liable for the lateness of your tax filing due to the April Board Meeting, which is the 2nd Tuesday of the month.*** Applications shall include the following:

1. If the volunteer is seeking any refund against the real property tax on qualified real property, a true and correct stamped receipt or certification from the Township real estate tax collector showing the paid Township real property taxes for the tax year in which the application is being filed.
2. Photocopy of applicants’ driver’s license
3. Documentation that the tax paid was for qualified real property as defined by the ordinance
4. Proof of volunteer service with Eligible Agency and if injured updated documentation from a licensed provider stating that the injury still exists and prevents them from qualifying as an active volunteer per section 212-71.I of the East Manchester Township Ordinances.

March 1st – Friday Prior to BOS March Meeting – Manager will give hard copy of submissions to Tax Collector to review.

March Board of Supervisor’s Meeting (2nd Tuesday of the Month) – The Township Secretary shall review the applications for credit under the program and shall cross-reference them with the notarized eligibility list. Township Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by Township Supervisors shall be issued a tax credit certificate by the Township Secretary for Municipal Portion of the Earned Income Taxes and a refund check for Real-Estate tax rebate.

After the BOS Meeting – The Township Secretary will issue a tax credit/refund certificate for the Municipal Portion of the Earned Income Taxes and a refund check for Real-Estate tax rebate. Each volunteer who is applying for the earned income tax credit MUST include a copy of the signed Application for Tax Credit (York Adams Tax Bureau Application). The taxing authority’s designated representative must sign the form authorizing the credit and the form must accompany the volunteer’s tax return and other supporting documents before the credit can be issued. The credit is NOT automatic; the taxpayer must properly file their annual tax return and apply the credit accordingly.

April 1st – This is the legal deadline per the ordinance, however, applications that come in at this time is at risk of filing their taxes late. The application is required to be approved by the Board at their 2nd Tuesday of the month meeting in April prior to the Secretary issuing the Certificate in order to file the income taxes for a credit/rebate. The Township is not liable for any penalties that you may incur for being late. The March 1st deadline should be met in order to avoid such repercussions from the Tax Bureau, however, the Township understands there are unforeseeable issues that could arise with a W-2, for example, from your employer. The purpose of the April 1st deadline is for the unforeseeable.

NOTES FROM YATB:

1. **ONLY THOSE FIRE COMPANY MEMBERS WHO ARE RESIDENTS OF EAST MANCHESTER TOWNSHIP TAXING AUTHORITY CAN RECEIVE A CREDIT.** There **is no** non-resident credit in Act 172.
2. Volunteers who are **RETIRED** or **DISABLED** and have no earned income have no earned income tax liability and therefore will receive no earned income credit. Please advise these volunteers to apply the credit to their real estate tax and to not apply to YATB for the VFF credit. YATB does not handle real estate tax except for Railroad Borough.
3. If a volunteer complains that they have not received their refund due for their credit, please have them contact York Adams Tax Bureau (YATB). Usually this means that either (a) they did not file a tax return; (b) they did not request the credit on their tax return; (c) they did not include a copy of their VFF credit form with their tax return; or (d) their name was not listed on the list of volunteers provided by the taxing authority. If they file a return and request the credit but are missing the VFF Credit form documentation, YATB will write to the taxpayer requesting a copy of the missing information before we issue their refund. There have been cases of people claiming VFF credits who are not entitled to them. YATB do their best to police this for you, so that is why YATB require documentation.
4. Any VFF credit applied to a volunteer's earned income tax will be funded directly from the taxing authority's future EIT revenue. Because Act 32 requires us to distribute tax withheld to our members within 30 days of remittance by the employer, individual tax returns are processed long after the tax revenue has been distributed to you. Therefore, to fund a refund to a taxpayer we must take that amount out of the future distribution of your EIT. In addition, VFF credits can **ONLY** be funded by the taxing authority that has adopted the credit, unlike a typical refund which is distributed evenly between the school district and the municipality.
5. Any changes to the ordinance by resolution must be emailed to York County Tax Claim Bureau, York County Tax Assessment and the Township Tax Collector.