



## **Eligibility Requirements**

### **VOLUNTEER**

1. Must have been an active member as of January 1 of the current tax year and for 90 days prior to January 1.
2. Must have served an average of at least 24 hours per month in the preceding year.
3. Must be the registered owner or co-owner of the vehicle used regularly in performance of volunteer duties.
4. Vehicles leased by volunteer will qualify only if volunteer is obligated by the terms of the lease to pay the tangible personal property taxes on the motor vehicle and that vehicle is used regularly in the performance of volunteer duties. (Copy of lease agreement must be submitted with certification.)
5. Must be current on all Personal Property Taxes.
6. In order to qualify, certification form must be received in this office no later than January 31 of the filing year.