LOWER POTTSGROVE TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA

ORDINANCE NO. 372

AN ORDINANCE OF LOWER POTTSGROVE TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AMENDING PART II, GENERAL LEGISLATION, CHAPTER 220, TAXATION, OF THE CODE OF ORDINANCES OF LOWER POTTSGROVE TOWNSHIP, AS AMENDED, PROVIDING A NEW ARTICLE VIII, VOLUNTEER SERVICE TAX CREDIT, TO PROVIDE AN INCENTIVE FOR QUALIFYING VOLUNTEERS OF FIRE COMPANIES AND VOLUNTEER PERSONNEL OF NONPROFIT EMERGENCY MEDICAL SERVICE AGENCIES, AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS, IN ACCORDANCE WITH PENNSYLVANIA ACT NO. 172 OF 2016 AND ACT 91 OF 2020.

WHEREAS, volunteers of fire companies and volunteer personnel of nonprofit emergency medical service agencies are significant resources of emergency services throughout the Commonwealth of Pennsylvania;

WHEREAS, the responsibilities of both volunteers of fire companies and volunteer personnel of nonprofit emergency medical service agencies have significantly increased the training obligations of these volunteers;

WHEREAS, due to the increased training obligations and other factors, the number of volunteers of fire companies and volunteer personnel of nonprofit emergency medical service agencies have dramatically decreased in Pennsylvania;

WHEREAS, the annual cost to Pennsylvania taxpayers to replace volunteers of fire companies and volunteer personnel of nonprofit emergency medical service agencies statewide has been estimated to be billions of dollars;

WHEREAS, Act 172 of 2016 and Act 91 of 2020 allow municipalities to adopt a tax credit for municipal volunteers of fire companies and nonprofit emergency medical service agencies who serve their community;

WHEREAS, by supporting volunteers of fire companies and volunteer personnel of nonprofit emergency medical service agencies, municipalities can help to sustain and strengthen volunteer fire companies and nonprofit emergency medical service agencies throughout the Commonwealth at a great savings to all taxpayers; and

WHEREAS, the Board of Commissioners of Lower Pottsgrove Township desires to enacted an ordinance to provide for such permissible tax credits and that such is in the best interests of the maintenance of peace, good government, health and welfare of the Township and its residents.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED by the Board of Commissioners of Lower Pottsgrove Township, Montgomery County, Pennsylvania, and it is hereby **ENACTED** and **ORDAINED** by the authority of same as follows:

SECTION 1. AMENDMENT. Part II, Legislation, Chapter 220, Taxation, of the Code of Ordinances of Lower Pottsgrove Township, as amended, shall be amended to add a new Article VIII, Volunteer Service Tax Credit, which shall read as follows:

ARTICLE VIII

Volunteer Service Tax Credit

§220-75. Title, Scope and Purpose.

A. Title. This Ordinance shall be known as the "Volunteer Service Tax Credit Ordinance".

B. Scope. The scope of this Ordinance relates to Act 172 of 2016 and Act 91 of 2020, and its intended incentives for volunteers of fire companies and volunteer personnel of nonprofit emergency medical service agencies.

C. Purpose. The purpose of this Article is to authorize the Township to enact a tax credit against an Active Volunteer's tax liability, to be provided as a tax rebate for taxes previously paid for a qualifying year, as a financial incentive to: (1) acknowledge the value and the absence of any public cost for volunteer fire protection and nonprofit emergency medical service agencies provided by Active Volunteers; and (2) encourage individuals to volunteer, or for former volunteers to consider rejoining as Active Volunteers, in a volunteer fire company or nonprofit emergency medical service agency.

§220-76. Definitions.

As used in this Article, the following terms shall have the meanings indicated:

ADMINISTRATIVE MEMBER – A volunteer who provides non-Emergency Responder services with Volunteer Fire Companies.

ACTIVE VOLUNTEER – A volunteer for a volunteer fire company listed under Section 220-77.B who has complied with, and is certified under, the Volunteer Service Credit Program.

EARNED INCOME TAX – A tax on earned income and net profits levied under Chapter 3 of the Act of December 31, 1965 (P.L. 1257, No. 511), known as The Local Tax Enabling Act.

ELIGIBILITY PERIOD – The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

EMERGENCY RESPONDER – A volunteer who responds to an emergency call with one of the entities listed under Section 220-77.B.

EMERGENCY RESPONSE CALL – Any emergency call to which a volunteer responds, including travel directly from and to a volunteer's home, place of business or other place where he/she shall have been when the call was received.

QUALIFIED REAL PROPERTY – A residential real property owned and occupied as the domicile, and not as an investment, of an Active Volunteer.

VOLUNTEER – A member of a volunteer fire company or a nonprofit emergency medical service agency.

VOLUNTEER FIRE COMPANIES – Either or both Ringing Hill Fire Company and Sanatoga Fire Company.

§220-77. Volunteer Service Tax Credit Program.

A. Establishment. The Township hereby establishes a Volunteer Service Tax Credit Program. The goal of the program is to encourage membership and service in the Volunteer Fire Companies.

B. Eligible Entities. The Volunteer Service Tax Credit Program is available to residents of the Township who are volunteers in the Volunteer Fire Companies.

C. Qualifying Volunteer Criteria. To be a qualifying volunteer under this Article, an individual must: (1) be a Township resident; and (2) have served as an Active Volunteer, in good standing, as certified under this Article, for a period of time during the preceding calendar year, for the Volunteer Fire Companies; and (3)

must earn a minimum of fifty (50) points in that same year from one or a combination of the following categories:

(1) Emergency Response Calls

a. Emergency Response Call - 2 points per Emergency Response Call

(2) Training

a. Department Training (Drill) - 2 points per training
b. Training resulting in a national certification - 1 point per 4 hours
c. Training resulting in a certificate issued by a recognized training agency – 1 point per 4 hours
d. EMS Certification Training - 1 point per 4 hours
e. EMS Continuing Education - 2 points per training

(3) Meetings

a. Eligible Entity business meeting - 2 points per meeting
b. Company, County-wide and Regional Committee Meetings - 2 points per meeting

(4) Fire Prevention *I* Public Education Activities

a. Fire Prevention Activities - 2 points per event
b. Other Public Education Activities - 2 points per event

(5) Leadership Roles

a. Chief Officer - 10 points per Eligibility Period
b. Line Officer - 5 points per Eligibility Period
c. Elected Board Member/ Administrative Officer - 10 points per Eligibility Period
d. Committee Chair - 5 points per Eligibility Period
e. Committee Member - 2 points per Eligibility Period

(6) Other Activities

a. Fundraising Events - 2 points per 8 hours
b. Completion of a Fire Department Physical - 10 points per year
c. Longevity - 2 points per 5 years of service as a Volunteer in the Eligible Entity
d. Certification as a Firefighter I in accordance with NFPA standards - 10 points per year
e. Certification as a Firefighter II in accordance with NFPA standards - 10 points per year
f. Non-compensated Fire Police details - 2 points per detail
g. Station staffing - 2 points per 4 hours

D. Eligibility List. A notarized list of eligible Active Volunteers shall be submitted to the governing body, no later than forty-five (45) days before tax notices are to be distributed, by the Chiefs of the Volunteer Fire Companies.

E. Criteria Revision. The Board of Commissioners reserves the right to revise the criteria for a qualifying volunteer, in whole or in part, at its sole discretion.

F. Eligibility Period. A volunteer must meet the minimum criteria established by this Article during the Eligibility Period to qualify for the tax credit established under Sections 220-78 and 220-79. For 2025, and each subsequent year thereafter, the Eligibility Period shall run from January 1st until December 31st.

G. Recordkeeping. The Chiefs of the Volunteer Fire Companies, or the Supervisor of the nonprofit emergency medical Tax agency listed under Section 220-77.B, shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Board of Commissioners, the State Fire Commissioner and the State Auditor General. The Chiefs or Supervisor shall annually transmit to the Township a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than January 1st of each year. The Chiefs or Supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

H. Application. Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an Application for certification to their Chiefs or Supervisor. The Chiefs or Supervisor shall sign the Application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Township Secretary. Applications shall not be accepted by the Township after April 1st of each year.

I. Municipal Review. The Township Secretary shall review the Applications for credit under the Volunteer Service Tax Credit Program, and shall cross reference them with the notarized eligibility list. The Board of Commissioners shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Commissioners shall be issued a tax credit certificate by the Township Secretary.

J. Official Tax Credit Register. The Township shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. The Township Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:

(1) Board of Commissioners.

(2) Chiefs of the Volunteer Fire Companies.

(3) Tax Officer for the Township Collection District.

K. Injured Volunteers.

(1) An Emergency Responder that is injured during an Emergency Response Call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an Emergency Response Call with one of the entities listed under Section 220-77.B.

(2) An injured Emergency Responder shall provide documentation from a licensed physician with the application required under Section 220-77.H stating that their injury prevents them from performing duties to qualify as an Active Volunteer. In such a case, the injured Emergency Responder shall be deemed an Active Volunteer for that tax year.

(3) An injured Emergency Responder shall annually submit the application required under Section 220-77.H, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an Active Volunteer. The injured Emergency Responder shall again be deemed an Active Volunteer for that tax year. An injured Emergency Responder shall only be deemed an Active Volunteer for a maximum of five (5) consecutive tax years.

§220-78. Real Property Tax Credit.

A. Tax Credit. Each Active Volunteer who has been certified under the Lower Pottsgrove Township Volunteer Service Tax Credit Program shall be eligible to receive a real property tax credit based on the number of points the Active Volunteer earned not to exceed one hundred percent (100.00%) of the qualified Township real estate tax paid. To claim more than a twenty-five percent (25.00%) tax credit, at least fifty percent (50.00%) of points must be earned from the Emergency Response Call and/or the Training categories.

(1) Real Property Tax Credit for Emergency Responders.

a. To receive a twenty-five percent (25.00%) tax credit, fifty (50) points must be achieved.
b. To receive a fifty percent (50.00%) tax credit, one hundred (100) points must be achieved.
c. To receive a seventy-five percent (75.00%) tax credit, one hundred fifty (150.00) points must be achieved.
d. To receive a one hundred percent (100.00%) tax credit, two hundred points must be achieved.

(2) Real Property Tax Credit for Administrative Member.

a. To receive a ten percent (10.00%) tax credit, twenty-five (25.00) points must be achieved.

B. Claim.

(1) An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their Qualified Real Property tax liability for the Township's real estate tax levy. The tax credit shall be administered as a refund by the Township Treasurer. An Active Volunteer shall file the following with the Township Secretary:

(a) A true and correct receipt from the Township Real Estate Tax Collector of the paid Township real property taxes for the tax year which the claim is being filed.

(b) The tax credit certificate.

(c) Photo identification.

(d) Documentation that the tax paid was for Qualified Real Property as defined in this Article.

(2) If the Active Volunteer provides all documents required under this subsection, the Township Treasurer shall issue the tax refund to the Active Volunteer.

C. Rejection of the Tax Credit Claim.

(1) The Township Secretary shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the documents required under subsection B.(1).

(2) If the Township Secretary rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 220-80.

(3) Taxpayers shall have thirty (30) days to appeal the decision of the Township Secretary.

§220-79. Earned Income Tax Credit.

A. Tax Credit. Each Active Volunteer who has been certified under the Lower Pottsgrove Township Volunteer Service Tax Credit Program shall be eligible to receive a tax credit of up to one hundred dollars ($100.00) of the Earned Income Tax levied by the Township. When an Active Volunteer's Earned Income Tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.

B. Claim.

(1) An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their Township Earned Income Tax liability when filing a final return for the preceding calendar year with the Tax Officer for the Lower Pottsgrove Township Tax Collection District.

C. Rejection of the Tax Credit Claim.

(1) The Tax Officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Township Secretary.

(2) If the Tax Officer rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 220-80.

(3) Taxpayers shall have thirty (30) days to appeal the decision of the Tax Officer.

§220-80. Appeals.

A. Real Property Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 220-79.C shall have a right to appeal said decision.

(2) A taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.

(3) All appeals under Section 220-79.C.(1) shall follow the provisions of 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law".

B. Earned Income Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 220-78 shall have a right to appeal said decision.

(2) A taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.

(3) All Appeals under Section 220-78 shall follow the provisions of the Act of May 5, 1998, P.L. 301, No. 50, known as the Local Taxpayers Bill of Rights.

(4) The procedure established for an appeal under the Local Taxpayers Bill of Rights is found in Section 220-48 of the Code of Ordinances of Lower Pottsgrove Township.

§220-81. Penalties For False Reporting.

A. Any person who knowingly provides or conspires to make a false service record report under this Ordinance commits a misdemeanor of the first degree punishable by a fine of two thousand five hundred dollars ($2,500.00).

B. Any person who knowingly provides or conspires to provide false information that is used to compile a service record report under this Ordinance commits a misdemeanor of the first degree punishable by a fine of two thousand five hundred dollars ($2,500.00).

§220-81. Audit.

The Volunteer Service Tax Credit Program shall be subject to periodic review by the Board of Commissioners. Eligible Entities are required to fully cooperate with the Board of Commissioners and its agents and provide documentation as requested. Failure to cooperate could result in an Eligible Entity being removed from the Volunteer Service Tax Credit Program.

SECTION 2. SEVERABILITY. If a Court of competent jurisdiction declares any provisions of this Ordinance to be invalid, in whole or in part, the effect of such decision shall be limited to those provisions expressly stated in the decision to be invalid, and all other provisions of this Ordinance shall continue to be separately and fully effective.

SECTION 3. RE-ENACTMENT AND REPEALER. The remaining provisions of the Code of Ordinances of Lower Pottsgrove Township, and as in force immediately before the enactment of this Ordinance, are intended to be continued and, to the extent not inconsistent herewith, are hereby re-enacted and re-ordained; any Sections inconsistent with the amendments hereinbefore referenced are hereby repealed as referenced.

SECTION 4. EFFECTIVE DATE. This ordinance shall become effective immediately upon enactment, with volunteers being eligible for earned income tax credit and real property tax credit applicable to the 2025 tax year for service provided January 1, 2024 through December 31, 2025.

ORDAINED and **ENACTED** this 7 day of April 2025.

LOWER POTTSGROVE TOWNSHIP
BOARD OF COMMISSIONERS

BY: _____
Raymond W. Lopez, President

ATTEST: _____
Nicole Varady, Secretary