NORTH FRANKLIN TOWNSHIP
WASHINGTON COUNTY, PENNSYLVANIA
ORDINANCE NO. __/___ OF 2019

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF NORTH FRANKLIN TOWNSHIP, WASHINGTON COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM PURSUANT TO ACT 172 of 2016; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICE AGENCY; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS.

WHEREAS, Act 172 of 2016 allows municipalities to offer a real estate or earned income tax credit to active members of volunteer fire companies and nonprofit emergency medical service agencies through a volunteer service credit program; and

WHEREAS, the North Franklin Township Board of Supervisors believes it to be in the best interest of the Township and its residents to adopt an ordinance establishing a volunteer service credit program; and

NOW THEREFORE, pursuant to the Second Class Township Code as amended and other relevant laws of Pennsylvania as amended the Board of Supervisors hereby **ENACTS AND ORDAINS** the following:

Section 1. Definitions:

The following words and phrases when used in this ordinance shall have the meanings given to them in this section unless the context clearly indicates otherwise:

A.) Active Volunteer – a volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 2(c) who has complied with, and is certified under, the Volunteer Service Credit Program.

B.) Eligibility Period – The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

C.) Emergency Responder – A volunteer who responds to an emergency call with one of the entities listed under Section 2(c).

D.) 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.

E.) Qualified Real Property – A residential real property owned and occupied as the domicile of an active volunteer.

F.) Volunteer – A member of a volunteer fire company or a nonprofit emergency medical service agency.

Section 2. Volunteer Service Credit Program

1. ESTABLISHMENT. North Franklin Township hereby establishes a Volunteer Service Credit Program pursuant to the powers set forth in Act 172 of 2016. The goal of the program is to encourage membership and service in the community's volunteer fire companies and nonprofit emergency medical service agencies.

2. CRITERIA. The Township shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

A. The number of emergency response calls to which a volunteer responds.

B. The level of training and participation in formal training and drills for a volunteer.

C. The total number of years the volunteer has served.

3. ELIGIBLE ENTITIES. The Volunteer Service Credit Program is available to residents of North Franklin Township who are volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to North Franklin Township.

A. North Franklin Volunteer Fire Company

4. ELIGIBILITY PERIOD. A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period to qualify for the tax credits established under Section 3.

A. Beginning 2019, and each subsequent year thereafter, the eligibility period shall run from January 1st until November 30th.

5. RECORDKEEPING. The fire chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 2 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 township, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to North Franklin Township a notarized eligibility list of all volunteers that have met minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to North Franklin Township no later than December 1st of each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

6. APPLICATION. Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification to their chief or supervisor. The chief 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/Treasurer. Applications shall not be accepted by North Franklin Township after April 1st of each year.

WHEREAS, The Township Secretary/Treasurer shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The township shall approve all applicants that are on the notarized eligibility list. All applicants approved by North Franklin Township shall be issued a tax credit certificate by the Township Secretary/Treasurer.

THEREAFTER, North Franklin Township shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Township Secretary/Treasurer shall issue updates, as needed, of the official Tax Credit Register to the following:

A. North Franklin Township

B. Chief of the volunteer fire company

C. Chief or supervisor of the nonprofit emergency medical services agency

D. Tax officer for North Franklin Township Tax Collection District

WHEREAS, Injured Volunteers will be eligible according to the following:

A. 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 2.

B. An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 2 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.

C. An injured emergency responder shall annually submit the application required under Section 2, along with updated documentation from a licensed physician stating that 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 consecutive tax years.

Section 3. Real Property Tax Credit

WHEREAS, Each active volunteer who has been certified under North Franklin Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% of the municipal tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

WHEREAS, 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 municipality's real estate tax levy. The tax credit shall be administered as a refund by the Township Secretary/Treasurer. An active volunteer shall file the following with the Township Secretary/Treasurer.

A. A true and correct receipt from the municipal real estate tax collector of the paid municipal 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 ordinance.

WHEREAS, If the active volunteer provides all documents required under this subsection, the Township Secretary/Treasurer shall issue the tax refund to the active volunteer.

WHEREAS, The Township Secretary/Treasurer shall reject the claim for a municipal real property tax credit if the taxpayer fails to provide the documents required under this subsection.

WHEREAS, If the Township Secretary/Treasurer 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 4.

WHEREAS, Taxpayers shall have 30 days to appeal the decision of the Township Secretary/Treasurer.

Section 4. Appeals

WHEREAS, Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision. A taxpayer shall have 30 days to appeal a decision or rejection of claim. All appeals under Section 4 shall follow the provisions of 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."

Section 5. Severability

WHEREAS, In the event that any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of North Franklin Township that

such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.

Section 6. Effective Date

ORDAINED AND ENACTED INTO LAW by the Board of Supervisors of North Franklin Township, Washington County, Pennsylvania, this 12th day of March, 2019.

ATTEST:

TOWNSHIP OF NORTH FRANKLIN
BOARD OF SUPERVISORS

Jacqueline M Kotelman
Secretary/Treasurer

By: _____

By: _____

(SEAL)

By: _____