

**BOARD OF SUPERVISORS
LOWER SALFORD TOWNSHIP**

MONTGOMERY COUNTY, PENNSYLVANIA

ORDINANCE NO. 2024-_____

**AN ORDINANCE ESTABLISHING VOLUNTEER SERVICE TAX
CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER
MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT
EMERGENCY MEDICAL SERVICES AGENCIES; AND ESTABLISHING
ADMINISTRATIVE PROCEDURES AND APPEALS**

The Board of Supervisors of Lower Salford Township does hereby **ENACT** and
ORDAIN:

SECTION I. – Amendment to Code

The Code of the Township of Lower Salford, Chapter 147 (Taxation), is hereby amended
to add the following Article VII, entitled “Volunteer Service Tax Program”:

§147-50 Volunteer Service Tax Credit Program Established.

Pursuant to Act 172 of 2016, as amended by Act 91 of 2020, the Lower Salford Township Board of Supervisors hereby establishes a Volunteer Service Tax Credit Program to be administered in accordance with said Act and the Lower Salford Township Code of Ordinances.

§147-51 Definitions.

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

ACTIVE VOLUNTEER

A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed as an eligible entity in this article, who has complied with and is certified under the Volunteer Service Tax 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.”

ELIGIBLE ENTITY

Volunteer fire companies and nonprofit emergency medical services agencies identified in Section 147-53.

ELIGIBILITY PERIOD

The time frame when volunteers may earn credit under the Volunteer Service Tax Credit Program.

EMERGENCY RESPONDER

A volunteer who responds to an emergency call with one of the eligible entities listed in this article.

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 of an active volunteer.

TAX OFFICER

The appointed tax collector for tax collection district within which Lower Salford Township is located.

VOLUNTEER

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

§147-52 Program Criteria.

- A. The Lower Salford Township Boad of Supervisors hereby establishes, and may from time to time establish by Resolution, the annual criteria that must be met to qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program. Unless or until changed by Resolution, the criteria will remain unchanged from year to year.
- B. To qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program, as of the date of the application, an individual must have been a member of an Eligible Entity for the entire Eligibility Period, and the individual must earn a minimum of 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 Agency business meeting - 2 points per meeting
 - (b) Company, County-wide and Regional Committee Meetings - 2 points per meeting
- (4) Fire Prevention/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 Agency
 - (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

§147-53 Eligible Entities.

The Volunteer Service Tax Credit Program is available to residents of the Township who are volunteers of the following volunteer fire companies and nonprofit emergency medical services agencies below:

- A. Harleysville Community Fire Company.
- B. Harleysville Area Emergency Medical Services/Freedom Valley Medical Rescue.

§147-54 Eligibility Period.

To qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program, a Volunteer must meet the criteria established in this article and any subsequent amendments, during the eligibility period running from January 1 until December 31 of each calendar year.

§147-55 Recordkeeping.

The Chief Officer of each Eligible Entity shall keep specific records of each Volunteer’s activities in a service log to establish credits under the Volunteer Service Tax Credit Program. Service logs shall be subject to

review by the Board of Supervisors, the State Fire Commissioner and the State Auditor General. The Chief Officer shall annually transmit to the Township a notarized eligibility list of all Volunteers that have met the minimum criteria for the Volunteer Service Tax Credit Program. The notarized eligibility list shall be transmitted to the Township no later than November 15 of each year for which Active Volunteer status is claimed. The Chief Officer shall post the notarized eligibility list in an accessible area of the Eligible Entity's facilities.

§147-56 Application.

Volunteers that have met the minimum criteria of the Volunteer Service Tax Credit Program shall sign and submit an application for certification to their Chief Officer or supervisor by no later than October 31 of the year for which Active Volunteer status is claimed. The Chief Officer shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Tax Credit Program, and forward the notarized eligibility list to the Township Manager by no later than November 15 of each year. Those whose eligibility applications were denied will be notified in writing by the same date.

§147-57 Municipal Review and Eligibility Appeals.

- A. The Township Manger 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 Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors shall be issued a tax credit certificate by the Township Manager by no later than December 15.
- B. Those applicants whose applications were denied because they were not eligible Active Volunteers may appeal that denial to the entire Board of Supervisors and ask for reconsideration within 10 days of receiving the notice of denial. The Board of Supervisors shall decide all appeals by no later than December 15 and notify the appellants by that date. The decision by the Board of Supervisors shall be final. The Township Manager shall issue all successful appellants tax credit certificates by December 15 and add them to the final official tax credit register.

§147-58 Official Tax Credit Register.

The Township shall keep an official tax credit register of all Active Volunteers that were issued tax credit certificates. The list of earned income tax credit recipients shall be sent to the Tax Officer and the list of

any real property tax credit recipients shall be sent to the Township Tax Collector by no later than December 31. The Township Manager shall issue updates, as needed, of the official tax credit register to the following:

- A. Board of Supervisors.
- B. Chief Officer of the volunteer fire companies and emergency medical services.
- C. Tax Officer.

§147-59 Injured Volunteers.

- 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 Eligible Entities listed in this article.
- B. An injured Emergency Responder shall provide documentation from a licensed physician with the application for certification stating that his/her injury prevents him/her 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 for certification along with updated documentation from a licensed physician stating that the injury still exists and prevents him/her 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.

§147-60 Earned Income Tax Credit.

- A. Tax credit. Each Active Volunteer who has been certified under the Township Volunteer Service Tax Credit Program shall be eligible to receive a tax credit of up to \$500 of his/her earned income tax liability 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. An Active Volunteer taxpayer with an earned income tax credit certificate may claim a tax credit against his/her earned income tax liability levied by the Township when filing his/her final return for the preceding calendar year with the Tax Officer.

C. Rejection of a claim. 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 Manager. 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. Appeals about a taxpayer's eligibility for Active Volunteer status shall be resolved as set forth in this article.

§147-61 Real Property Tax Credit.

A. Tax credit. Each Active Volunteer who has been certified under Lower Salford Township's Volunteer Service Tax Credit Program shall be eligible to receive a real property tax credit against his/her Township real property tax liability in accordance with the following credit schedule:

- To receive a 25% tax credit, 50 points must be achieved;
- To receive a 50% tax credit, 100 points must be achieved;
- To receive a 75% tax credit, 150 points must be achieved;
- To receive a 100% tax credit, 200 points must be achieved.

To claim more than a 25% tax credit, at least 50% of points must be earned from the Emergency Response Calls or Training categories in Section 147-52.B.

B. Claim.

1) An Active Volunteer taxpayer with a real property tax credit certificate may claim a tax credit against his/her qualified real property tax liability levied by the Township, including the Township's general fund millage and special tax levies. The tax credit shall be administered as a refund by the Township Tax Collector. An Active Volunteer shall file the following with the Township Tax Collector:

- a. A true and correct receipt from the Township Tax Collector of the paid Township real property taxes for the tax year in which the claim is being filed.
- b. The tax credit certificate issued in accordance with this article.
- 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 Tax Collector shall issue the tax refund to the Active Volunteer.
- C. Rejection of the tax credit claim. The Township Tax Collector shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the required documentation. If the Township Tax Collector 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.

§147-62 Appeals.

The process for appealing decisions made pursuant to this article shall be as follows:

A. Earned Income Tax Credit Appeals.

- 1) Any taxpayer aggrieved by a decision regarding eligibility for an earned income tax credit pursuant to the Township's Volunteer Service Tax Credit Program shall have a right to appeal said decision.
- 2) A taxpayer shall have 30 days to appeal a decision or rejection of a claimed credit by the Tax Officer in accordance with the Montgomery County Tax Collection Committee Appeals Board.
- 3) All appeals of decisions regarding rejection of a taxpayer's claim for an earned income tax credit pursuant to this article shall be made to the Montgomery County Tax Collection Committee Appeals Board.

B. Real Property Tax Credit Appeals.

- 1) Any taxpayer aggrieved by a decision regarding eligibility for a real property tax credit pursuant to the Township's Volunteer Service Tax Credit Program shall have a right to appeal said decision.
- 2) A taxpayer shall have 30 days to appeal a decision or rejection of a claimed credit by the Township Tax Collector.
- 3) All appeals of decisions regarding rejection of a taxpayer's claim for a real property tax credit pursuant to this article shall

follow the provisions of 2 Pa.C.S.A. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S.A. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the “Local Agency Law.”

- C. Active Volunteer Eligibility Appeals. Any appeals from an initial determination by the Board of Supervisors that a resident taxpayer is not eligible for Active Volunteer status shall be decided by the Board of Supervisors in accordance with Section 147-57.

SECTION II. - Severability

The provisions of this Ordinance are intended to be severable, and if any section, sentence, clause, part or provision hereof shall be held illegal, invalid or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this Ordinance. It is hereby declared to be the intent of the Board that this Ordinance would have been adopted even if such illegal, invalid or unconstitutional section, sentence, clause, part or provision had not been included herein.

SECTION III. - Failure to Enforce not a Waiver

The failure of the Township to enforce any provision of this Ordinance shall not constitute a waiver by the Township of its rights of future enforcement hereunder.

SECTION IV. - Effective Date

This Ordinance shall take effect and be in force from and after its approval as required by the law.

SECTION V. - Repealer

All other ordinances and resolutions or parts thereof insofar as they are inconsistent with this Ordinance are hereby repealed.

ORDAINED AND ENACTED by the Board of Supervisors of Lower Salford Township, Montgomery County, Pennsylvania, this _____ day of _____, 2024.

LOWER SALFORD TOWNSHIP

By: _____
Keith A. Bergman, Chairman,
Board of Supervisors

Attest: _____
Joseph S. Czajkowski, Township Manager/Secretary

NOTICE

NOTICE is hereby given that the Board of Supervisors of Lower Salford, at its public meeting on _____, 2024 at 7:30 PM in the Township Building, 379 Main Street, Harleysville, Pennsylvania, will hold a public hearing on and could vote to adopt an ordinance entitled “Volunteer Service Tax Program Ordinance” establishing volunteer service tax credit program, enacting tax credits for volunteer members of volunteer fire companies and nonprofit emergency medical services agencies, and establishing administrative procedures and appeals.

Copies of the full text of the proposed Ordinance are available for examination during normal business hours at the Offices of Montgomery News, 307 Derstine Avenue, Lansdale, Pennsylvania 19446, the Montgomery County Law Library, Court House, Norristown, Pennsylvania 19401, and the Lower Salford Township Building, 379 Main Street, Harleysville, Pennsylvania 19438 where a copy of the proposed Ordinance may be obtained for a charge not greater than the cost thereof.

**JAMES J. GARRITY, ESQUIRE
ANDREW R. FREIMUTH, ESQUIRE
WISLER PEARLSTINE, LLP**

Solicitors for Lower Salford Township