

**FREEDOM TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2023-04

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

WHEREAS, the Pennsylvania General Assembly enacted ACT 172 of 2016 ("ACT") on November 21, 2016; and

WHEREAS, the purpose of the ACT is to provide municipalities with the options to recruit and retain active volunteer members of fire companies and nonprofit emergency medical services; and

WHEREAS, the ACT provides for real estate and/or earned income tax credits for active volunteers; and

WHEREAS, the Board of Supervisors of Freedom Township ("Township Board") recognizes the importance of fire and emergency services provided to the Township by volunteer fire companies and nonprofit emergency medical services; and

WHEREAS, it is the desire of the Township Board to acknowledge the volunteers by implementing an earned income and real estate tax credit program, to be known as the "Volunteer Service Credit Program."

THEREFORE, BE IT ENACTED AND ORDAINED, and it is hereby enacted by the Board of Supervisors of Freedom Township, Adams County, Pennsylvania, as follows:

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 certificated under the Volunteer Service Credit Program.
- B. "Township". Freedom Township, Adams County, Pennsylvania.
- C. "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.

D. "Eligibility Period". The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

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

F. "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.

G. "Qualified Real Property". A residential real property owned and occupied as the domicile of an active volunteer.

H. "Volunteer". A non-paid member of a volunteer fire company or a nonprofit emergency medical service agency.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

A. Establishment. Freedom Township hereby establishes a Volunteer Service Credit Program (the "Program"). The goal of the Program is to encourage membership and service in the community's volunteer fire companies and nonprofit emergency medical service agencies.

B. Program Criteria. Township Board shall adopt, by Resolution, the criteria that must be met to qualify for credits under the Program including, but not limited to the following:

1. The number of Emergency Response Calls to which a Volunteer responds.
2. The level of training and participation in formal training and drills for a Volunteer.
3. The total amount of time expended by a Volunteer on administrative and other support services, including but not limited to:
 - a. fundraising
 - b. facility or equipment maintenance
 - c. financial bookkeeping
 - d. safety education

4. The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company or a nonprofit emergency medical service agency.

5. The total number of years the Volunteer has served.

6. The criteria and the Resolution may be amended or updated from time to time.

C. Eligible Entities. The Program is available to residents of the Township who are Volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to Freedom Township:

Greenmount Community Fire Company

D. 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) and Section 4(A). The Eligibility Period under the Program shall run from January 1 through December 31 of each year.

E. Recordkeeping. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 2(C) shall keep specific records of each Volunteer's activities in a service log to establish credits under the Program. Service logs shall be subject to review by Board members, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the Township a notarized eligibility list of all Volunteers that have met the minimum criteria for the Program. The notarized eligibility list shall be transmitted to the Township no later than January 15 of the year following eligible service. The chief or supervisor shall also post a copy of the notarized eligibility list in an accessible area of the volunteer agency's facilities.

F. Application. Volunteers that have met the minimum criteria of the 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 Program and forward it to the Township Secretary. Applications shall not be accepted by the Township after April 1 of each year, for the preceding year.

G. Municipal Review. The Township Secretary shall review the applications for credit under the Program and shall cross reference them with the notarized eligibility list. The Township Board shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Township Board shall be issued a tax credit certificate by the Township Secretary.

H. 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 Supervisors;
2. Chiefs of the volunteer fire companies;
3. Chiefs or supervisors of the nonprofit emergency medical services agencies;
4. York Adams Tax Bureau for the Township Tax Collection District.

I. Injured Volunteers.

1. A Volunteer that is injured while performing an action stated in the resolution establishing program criteria for the Program may be eligible for future tax credits if the injury occurred while responding to, or returning from an Emergency Response Call, or participating in an activity with one of the entities listed under Section 2(C).

2. An injured Volunteer shall provide documentation from a licensed provider 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 Volunteer shall be deemed an Active Volunteer for that tax year.

3. An injured Volunteer shall annually submit the application required under Section 2, along with updated documentation from a licensed provider stating that the injury still exists and prevents them from qualifying as an Active Volunteer. The injured Volunteer shall again be deemed an Active Volunteer for that tax year. An injured Volunteer shall only be deemed an Active Volunteer for a maximum of five consecutive tax years.

SECTION 3. EARNED INCOME TAX CREDIT.

A. Tax Credit. Each Active Volunteer who has been certified under the Program shall be eligible to receive a tax credit of up to 100% of the Earned Income Tax levied by the Township subject to Section 6 of this Ordinance. 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 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 Freedom Township Tax Collection District.

C. Rejection of Tax Credit Claim.

1. The York Adams Tax Bureau 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 York Adams Tax Bureau 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 5.

3. An aggrieved taxpayer shall have the right to appeal the decision of the York Adams Tax Bureau in accordance with the applicable law.

SECTION 4. REAL PROPERTY TAX CREDIT.

A. Tax Credit. Each Active Volunteer who has been certified under the Program shall be eligible to receive a real property tax credit of 100% of the Township tax liability on Qualified Real Property subject to Section 6 of this Ordinance. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

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:

(i) 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.

(ii) The tax credit certificate.

(iii) Photo identification.

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

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 Freedom 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) of this Section.

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 5.

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

SECTION 5. APPEALS.

A. Earned Income Tax Credit Appeals.

1. Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision.

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

3. All appeals of decisions under Section 3 shall follow the provisions of the Act of May 5, 1998, P.L. 301, No. 50, known as the Local Taxpayers Bill of Rights.

B. Real Property Tax Credit Appeals.

1. Any taxpayer aggrieved by a decision under Section 4 shall have a right to appeal said decision.

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

3. All appeals under Section 4 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".

SECTION 6. MAXIMUM COMBINED EARNED INCOME TAX CREDIT. AND REAL ESTATE TAX CREDIT.

In the event any person qualifies for either/or both the Earned Income Tax Credit and the Real Estate Tax Credit, said person shall only be entitled to receive a combined total tax credit up to \$1,250.00.

SECTION 7. SEVERABILITY.

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 the Freedom Township Board of Supervisors 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 8. EFFECTIVE DATE.

This Ordinance shall be effective immediately.

ENACTED AND ORDAINED this 11th day of October, 2023.

ATTEST:



ZACH GULDEN, SECRETARY


BOARD OF SUPERVISORS OF
FREEDOM TOWNSHIP



MATT YOUNG, CHAIRMAN



PAUL KELLETT, VICE CHAIRMAN



BRETT JOHNSTON

