

**WHITEMARSH TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

ORDINANCE NO. 1038

AN ORDINANCE OF WHITEMARSH TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, AMENDING ORDINANCE NO. 1034 TO ADD THE WHITEMARSH COMMUNITY AMBULANCE ASSOCIATION AS AN ENTITY ELIGIBLE FOR PARTICIPATION IN THE VOLUNTEER SERVICE TAX CREDIT PROGRAM; REPEALING ALL INCONSISTENT ORDINANCES OR PARTS THEREOF; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, on December 14, 2023, the Board of Supervisors of Whitemarsh Township enacted Ordinance No. 1034 which established a volunteer service tax credit program for eligible members of two (2) volunteer fire companies that serve the Township; and

WHEREAS, the Board of Supervisors has determined that it is in the best interests of the health, safety, and welfare of the residents of Whitemarsh Township to add the Whitemarsh Community Ambulance Association as an entity eligible for participation in the volunteer service tax credit program to provide an incentive to qualified emergency responders to join the Whitemarsh Community Ambulance Association;

NOW, THEREFORE, be it, and it is hereby **ORDAINED** by the Board of Supervisors of Whitemarsh Township, and it is hereby **ENACTED** and **ORDAINED** by authority of same as follows:

I. Ordinance 1034 is amended as follows:

1. The preamble is amended to read as follows:

“AN ORDINANCE OF WHITEMARSH TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE TAX CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE AND AMBULANCE COMPANIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS; REPEALING ALL INCONSISTENT ORDINANCES OR PARTS THEREOF; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE”

2. The first WHEREAS clause is amended to read as follows:

“WHEREAS, Act 172 of 2016 authorized Pennsylvania municipalities to adopt regulations to grant tax credits on real estate taxes to residents who actively volunteer for fire departments or ambulance companies in the Township; and”

3. The second WHEREAS clause is amended to read as follows:

“WHEREAS, the Township wishes to establish such a tax credit for its resident volunteers in order to encourage its residents to serve as volunteers in local fire and ambulance companies;”

4. The definition of “Active Volunteer” is amended to read as follows:

““Active Volunteer.” A volunteer for a volunteer fire or ambulance company listed under Section 2.C. who has complied with, and is certified under, the Volunteer Service Credit Program.”

5. The definition of “Volunteer” is amended to read as follows:

““Volunteer.” A member of a volunteer fire company or ambulance company.”

6. Section 2.A. is amended to read as follows:

“A. Establishment. Whitmarsh Township hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community’s volunteer fire and ambulance companies.”

7. Section 2.B.(4) is amended to read as follows:

“(4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire or ambulance company.”

8. Section 2.C. is amended to read as follows:

“C. Eligible Entities. The Volunteer Service Credit Program is available to residents of the Township who are Volunteers of the following volunteer fire or ambulance companies that provide service to Whitmarsh Township:

(1) Barren Hill Fire Company

(2) Spring Mill Fire Company

(3) Whitmarsh Community Ambulance Association”

9. Section 2.E. is amended to read as follows:

“E. Recordkeeping. The chief of each volunteer fire company, and the chief of the community ambulance association, listed under Section 2.C. 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 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 45 days before the tax notices are distributed each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities."

10. Section 2.H.(3) is amended to read as follows:

"(3) Chief of the volunteer ambulance association;"

II. All provisions of Ordinance No. 1034 unaffected by this Ordinance shall remain in full force and effect.

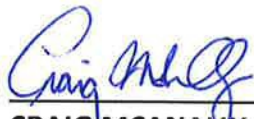
III. All ordinances or parts thereof inconsistent with this Ordinance are hereby repealed to the extent of the inconsistency.

IV. The provisions of this Ordinance are declared to be severable. If any provision of this Ordinance is declared by a court of competent jurisdiction to be invalid or unconstitutional, such determination shall have no effect on the remaining provisions of this Ordinance or on the provisions of the Code of Ordinances of Whitemarsh Township.

V. This Ordinance shall become effective on the earliest date possible under the Whitemarsh Township Charter.

ENACTED and ORDAINED this 13th day of June, 2024.

ATTEST:



**CRAIG MCANALLY,
SECRETARY**

**BOARD OF SUPERVISORS OF
WHITEMARSH TOWNSHIP**



FRAN MCCUSKER, CHAIR