

## AN ORDINANCE

NO. \_\_\_\_\_

### **AN ORDINANCE To Amend The Code Of The Township Of Lower Merion, Chapter 78, Fire Prevention, By The Addition Of A New Article VI, Volunteer Service Credit Program, Enacting Real Estate Tax Credits For Volunteer Members Of Volunteer Fire Companies Comprising The Lower Merion Fire Department And For Volunteer Members Of Narberth Ambulance; And Establishing Administrative Procedures And Appeals**

The Board of Commissioners of the Township of Lower Merion does hereby enact and ordain:

**Section 1.** The Code of the Township of Lower Merion, Chapter 78, Fire Prevention, is hereby amended by the addition of a new Article VI, Volunteer Service Credit Program, to provide as follows:

#### **Article VI. Volunteer Service Credit Program**

##### **§ 78-50. Definitions.**

Unless otherwise expressly stated, the following words and phrases shall be construed throughout this chapter to have the meanings indicated in this article:

##### **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.

##### **Chief.**

The Chief of each individual fire company and the Chief of Operations of Narberth Ambulance.

##### **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 2(c).

**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.

**Narberth Ambulance.**

The Volunteer Medical Service Corps of Lower Merion and Narberth.

**Qualified Real Property.**

A residential real property in Lower Merion Township owned individually or jointly by an active volunteer and occupied as that volunteer's domicile.

**Volunteer.**

A member of a volunteer fire company or nonprofit emergency medical service agency listed in § 78-51(c).

**§78-51. Volunteer service credit program - description**

- A. **Establishment.** The Township of Lower Merion hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community's volunteer fire companies and nonprofit emergency medical service agency.
- B. **Program Criteria.** The Board of Commissioners shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on 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:
    - (i) fundraising

(ii) providing facility or equipment maintenance

(iii) financial bookkeeping

(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.

C. **Eligible Entities.** The Volunteer Service Credit Program is available to residents of Lower Merion Township who are volunteers of the volunteer fire companies located in Lower Merion Township and are part of the Lower Merion Fire Department as set forth in §78-1 hereinabove or volunteers of Narberth Ambulance, a nonprofit emergency medical service agency serving Lower Merion Township.

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 § 78-52.

(1) For 2017, the eligibility period under the Volunteer Service Credit Program shall run from January 20, 2017 until December 31, 2017.

(2) For 2018, and each subsequent year thereafter, the eligibility period shall run from January 1<sup>st</sup> until December 31<sup>st</sup>.

E. **Recordkeeping.** Each Chief 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. Each Chief shall annually transmit to the Lower Merion Township Chief Fire Officer a notarized eligibility list documenting the eligibility of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list and accompanying documentation shall be transmitted to the Chief Fire Officer no later than February 1<sup>st</sup> of each year. Each Chief shall post the notarized eligibility list in an accessible area of their company's facilities. The Chief Fire Officer shall certify the eligibility list to the Board of Commissioners

- F. **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 on or before March 1<sup>st</sup> of each year. The Chief and another officer shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Chief Fire Officer. Applications shall not be accepted by the Chief Fire Officer after March 15<sup>th</sup> of each year.
- G. **Municipal Review.** The Chief Fire Officer shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list approved by the Board of Commissioners. If approved by the Chief Fire Officer, applicants shall be issued a tax credit certificate by the Township Secretary.
- H. **Official Tax Credit Register.** The Township Secretary shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Township Secretary shall transmit a copy of the Tax Credit Register, together with updates, as needed, to the following:
- (1) Board of Commissioners.
  - (2) Chief Fire Officer.
  - (3) The volunteer's Chief.
  - (4) Township Treasurer.
- I. **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 §78-51(C).
  - (2) An injured emergency responder shall provide documentation from a licensed physician with the application required under § 78-51 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 § 78-51, 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 consecutive tax years.

#### **§ 78-52. Real Property Tax Credit.**

**A. Tax Credit.** Each active volunteer who has been certified under the Lower Merion 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 as though paid at discount. The total tax credits applicable to a property may not exceed 100%.

**B. Claim.**

- (1) An active volunteer with a tax credit certificate may file a claim for the tax credit against their qualified real property tax liability for the municipality's real estate tax levy for the year for which the certificate was issued. The tax credit shall be administered as a refund by the Township. If the total tax credits for a single property exceed 100%, the refund will be prorated evenly between the volunteers owning an interest in such property. An active volunteer shall file the following with the Finance Director of the Township:

- (a) A true and correct receipt from the Township real estate tax collector of the paid municipal real property taxes for the tax year for which the claim is being filed.
- (b) The tax credit certificate.

- (c) Photo identification.
  - (d) Documentation, such as a copy of a deed, showing that the tax paid was for qualified real property as defined in § 78-50 hereinabove.
- (2) If the active volunteer provides all documents required under this subsection, the Finance Director shall issue the tax refund to the active volunteer.
  - 3) A volunteer submitting a claim shall verify the accuracy of the information submitted by signing the following statement:

“I hereby verify that the facts contained in the documents submitted with this claim are true and correct to the best of my knowledge, information, and belief. I understand that this statement is made subject to the criminal penalties set forth at 18 Pa.C.S.A. §4904, relating to unsworn falsification to authorities.”
  - 4. Any person who knowingly makes or conspires to make a false service record report, or who knowingly provides or conspires to provide false information that is used to compile a service record report shall be subject to the criminal penalties set forth at 35 Pa.C.S.A. § 79A31

#### **Rejection of the Tax Credit Claim.**

- (1) The Finance Director shall reject the claim for a municipal real property tax credit if the active volunteer fails to provide the documents required under §78-52(B)(1).
- (2) If the Finance Director rejects the claim, the active volunteer 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 §78-53.

#### **§78-53. APPEALS.**

- A. Any active volunteer aggrieved by a decision of the Finance Director under § 78-52(C) shall have a right to file an administrative appeal of said decision within 30

B. The appeal shall be filed with the Township Secretary and shall be decided by the Township Manager, who shall serve as the Hearing Officer, pursuant to the procedures set forth in Chapter 138, Taxation, Article VII, Administrative Appeals.

**Section 3.** The provisions of this Ordinance are severable, and if any section, sentence, clause, part, or provision thereof shall be held illegal, invalid, or unconstitutional by any Court of competent jurisdiction, such decision of this 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 if such illegal, invalid, or unconstitutional section, sentence, clause, part, or provision had not been included herein.

Approved by the Board this      day of      , 2017.

---

Daniel S. Bernheim, President

Jody L. Kelley, Secretary