

TOWNSHIP OF LOWER MERION

Finance Committee

Issue Briefing

Topic: Real Estate Tax Credit for Firefighter/Ambulance Volunteers

Prepared By: Charles J. McGarvey, Chief Fire Officer

Date: March 9, 2018

I. Action To Be Considered By The Board:

Consider for recommendation to the Board of Commissioners approval of the eligibility list for volunteer firefighters or volunteer emergency medical service who have qualified for the Real Estate Tax Credit for Firefighter/Ambulance Volunteers.

II. Why This Issue Requires Board Consideration:

In accord with state enabling legislation and Ordinance No. 4123 adopted by the Board of Commissioners the Board must approve the list of volunteers who have met the criteria for the tax credit program.

III. Current Policy Or Practice (If Applicable): N/A

IV. Other Relevant Background Information:

On November 15, 2017, the Board of Commissioners adopted Ordinance No. 4123 amending 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 located in Lower Merion and comprising the Lower Merion Fire Department and for volunteer members of Narberth Ambulance. The Board of Commissioners on February 21, 2018 established, by Resolution, the annual criteria that must be met to qualify for credits under the program. The fire company chiefs and the Chief Fire Officer have certified the list of volunteers who have met the service criteria during this past year and that list must be approved by the Board of Commissioners for the volunteers to be able seek their tax credit.

The ordinance grants real estate tax relief which is limited to a 20% Township tax reduction for active volunteer firefighters/ambulance personnel who reside in and own property in the Township. Credit is only extended to volunteers who accumulate enough points by responding to emergency calls, training and fulfilling other duties for the fire or ambulance company. Once the Board of Commissioners approves the eligibility list volunteers may then apply for the tax credit provided they have paid their real estate tax for the year.

This will not affect a great number of our volunteer firefighters or ambulance service volunteers since many do not own property in the Township, however, there are 28 volunteers on the

attached list recommended for approval. This serves as one more tool in the effort to recruit and retain volunteers who provide these important emergency services.

V. Impact On Township Finances:

This program will result in a small cost to the Township to offer this incentive to help preserve the volunteer fire/ambulance service system in the community. Since the Township real estate tax rate is relatively low, the average credit is expected to be modest for each recipient.

The preliminary cost for this year based on the 28 eligible recipients is estimated to be \$4,420 or an average of \$158 per volunteer. The final costs will not be determined until it is verified how many of the 28 volunteers on the list actually apply and receive the credit.

VI. Staff Recommendation:

Recommendation is that the Board of Commissioners approve the eligibility list for volunteer firefighters or volunteer emergency medical service to qualify for the Real Estate Tax Credit for Firefighter/Ambulance Volunteers.

Belmont Hills Fire Company

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Patrick Fusaro, Jr.
Daniel Hudecki
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Gladwyne Fire Company

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Merion Fire Company of Ardmore

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Penn Wynne/Overbrook Hills Fire Company

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