

TOWNSHIP OF LOWER MERION

Finance Committee

Issue Briefing

Topic: Ordinance Amendment: Real Estate Tax Credit for Volunteer Firefighters

Prepared By: Eric Traub, Chief Financial Officer

Date: March 5, 2020

I. Action To Be Considered By The Board:

Authorize the Township Secretary to advertise a notice of intent to adopt an ordinance to revise the definitions of active volunteer and emergency responder, and to extend the program to members of the Narberth Fire Company who reside in the Township of Lower Merion.

II. Why This Issue Requires Board Consideration:

All ordinances must be approved by the Board of Commissioners.

III. Current Policy Or Practice (If Applicable):

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.

IV. Other Relevant Background Information:

Ordinance No. 4123 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.

The point of the amended ordinance is to allow volunteer members of the Narberth Fire Company that live in Lower Merion Township to also benefit from the 20% tax credit. The Narberth Fire Company provides coverage in parts of Lower Merion and those volunteers are helping to sustain the volunteer fire service in our community. Currently, there are three volunteers at Narberth Fire Company that own property in Lower Merion Township and would be eligible for the tax credit. There are two volunteers fire fighters at the Township's volunteer fire companies that live in Narberth Borough and are eligible for the tax credit as Narberth has passed a reciprocal ordinance.

V. Impact On Township Finances:

The ordinance would result in a small cost (estimated at approximately \$500 annually) to the Township to offer this incentive to additional volunteers that help preserve the volunteer fire service system in the community.

VI. Staff Recommendation:

Staff recommends that the Board of Commissioners authorize advertisement of this ordinance.