

**HEIDELBERG TOWNSHIP
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2023-01

**AN ORDINANCE OF HEIDELBERG TOWNSHIP, YORK COUNTY, PENNSYLVANIA
ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM FOR MUNICIPAL
VOLUNTEERS OF FIRE COMPANIES AND NON-PROFIT EMERGENCY MEDICAL
SERVICE AGENCIES**

WHEREAS, the Board of Supervisors of Heidelberg Township is dedicated to promoting public safety for the citizens of Heidelberg Township and ensuring the long-term sustainability of the Township's fire companies and non-profit emergency medical service agencies, and;

WHEREAS, volunteers make up a sizeable portion of the Township's emergency service organizations and the Board of Supervisors wishes to honor and encourage their selfless service to Heidelberg Township, and;

WHEREAS, the Board of Supervisors wish to provide a tax credit program for municipal volunteers of fire companies and non-profit emergency medical service agencies.

NOW, THEREFORE, be it **ORDAINED** and **ENACTED** by the Board of Supervisors of Heidelberg Township, York County, Pennsylvania, by the authority and pursuant to the provisions of 35 Pa. C.S.A. Section 79 A 01, et seq., 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:

ACTIVE VOLUNTEER

A volunteer for a volunteer fire company or non-profit emergency medical service agency listed under § 3, who has complied with, and is certified under, the Volunteer Service Credit Program.

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."

ELIGIBILITY PERIOD

The time frame when volunteers may earn credit under the Volunteer Services Credit Program.

EMERGENCY RESPONDER

A volunteer who responds to an emergency call with one of the entities listed under § 2, Subsection 3.



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.

QUALIFIED REAL PROPERTY

A residential real property owned and occupied as the primary domicile of an active volunteer.

VOLUNTEER

A nonpaid member of a volunteer fire company or a non-profit emergency medical service agency.

Section 2 – Volunteer Service Credit Program.

1. Establishment. Heidelberg 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 companies and non-profit emergency medical service agencies.

2. Program Criteria. The Board shall adopt, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following, including, but not limited to:

A. The number of emergency response calls to which a volunteer responds.

B. The level of training and participation in formal training and drills for a volunteer.

C. The total amount of time expended by a volunteer on administrative and other support services including, but not limited to:

(1) Fundraising.

(2) Providing facility or equipment maintenance.

(3) Financial bookkeeping.

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

E. The total number of years the volunteer has served.

3. Eligible Entities. The Volunteer Service Credit Program is available to residents of the Township who are volunteers of the following volunteer fire companies and non-profit emergency medical service agencies that provide service to Heidelberg Township:

A. Porters Community Fire Company

4. 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 §§3 & 4.

A. For 2023, the eligibility period under the Volunteer Service Credit Program shall run from January 1, 2023 until December 31, 2023.

B. For 2024, and each subsequent year thereafter, the eligibility period shall run from January 1 until December 31.

5. Recordkeeping. The Chief of each volunteer fire company or the supervisor of the non-profit emergency medical service agency listed under § 2, Subsection 3, or his/her designee, 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 Supervisors, 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 Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than January 15 of each year. The Chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.

6. 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 or supervisor. The Chief or supervisor shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit 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.

7. Municipal Review. The Township Secretary or Township Manager shall review the applications for credit under the Volunteer Service Credit Program and shall cross-reference them with the notarized eligibility list. The Board of Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors shall be issued a tax credit certificate by the Township Secretary.

8. 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:

- A. Board of Supervisors;
- B. Chief of the volunteer fire companies;
- C. Chief or supervisor of the non-profit emergency medical services agencies;
- D. York Adams Tax Bureau for the Township Tax Collection District.

9. Injured Volunteers.

A. A volunteer who is injured may be eligible for future tax credits if the injury occurred while responding to, participating in, or returning from, an emergency response call or an activity under the Criteria for the Volunteer Service Credit Program as established by Resolution.

B. An injured volunteer shall provide documentation from a licensed provider with the application required under § 2, Subsection 6 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.

C. An injured volunteer shall annually submit the application required under § 2, Subsection 6 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 three consecutive tax years.

Section 3 – Earned Income Tax Credit

1. Tax Credit. Each active volunteer who has been certified under the Heidelberg Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$500.00 of the earned income tax levied by the Township. When an active volunteer's earned income tax liability is less than the maximum amount of the tax credit (i.e., \$500.00), the tax credit shall equal the individual's tax liability.

2. 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 Heidelberg Township Tax Collection District.

3. Rejection of Tax Credit Claim.

A. 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.

B. 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 § 5.

C. Taxpayers shall have 30 days to appeal the decision of the York Adams Tax Bureau.

Section 4 – Real Property Tax Credit

1. Tax credit. Each active volunteer who has been certified under the program shall be eligible to receive a real property tax credit of up to \$500.00 of the Township 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.

2. Claim.

A. 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:

(1) 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.

(2) The tax credit certificate.

(3) Photo identification.

(4) Documentation that the tax paid was for qualified real property as defined in this article.

B. 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 Township Secretary shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the documents required under Subsection A 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 § 5.

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

Section 5 – Appeals

1. Earned Income Tax Credit Appeals.

A. Any taxpayer aggrieved by a decision under § 3 shall have a right to appeal said decision.

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

C. All appeals of decisions under § 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."

2. Real property tax credit appeals.

A. Any taxpayer aggrieved by a decision under § 4 shall have a right to appeal said decision.

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

C. All appeals under § 4 shall follow the provisions of 2 Pa.C.S.A. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S.A. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."

Section 6 -- Severability

In the event that any provision, section, sentence, clause, or part of this Part is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Part, it being the intent of the Heidelberg 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 Part are hereby declared to be severable.

Section 7 – Repealer

All other Ordinances or parts of Ordinances inconsistent herewith are hereby repealed to the extent of any inconsistency.

Section 8 – Effective Date.

This Ordinance shall become effective in accordance with the Second Class Township Code.

ORDAINED AND ENACTED by the Board of Supervisors of Heidelberg Township, York County, Pennsylvania, at a duly called meeting on this 12 day of JULY, 2023.

ATTEST:

**BOARD OF SUPERVISORS OF
HEIDELBERG TOWNSHIP**

Katie Holms
Secretary

By: [Signature]
Timothy Hansen, Chairman

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