

ORDINANCE NO. 209

AN ORDINANCE OF THE TOWNSHIP OF LONDON GROVE,
CHESTER COUNTY, COMMONWEALTH OF PENNSYLVANIA,
AMENDING CHAPTER 24 "TAXATION; SPECIAL" OF THE
CODIFIED ORDINANCES OF LONDON GROVE TOWNSHIP BY
ADDING A NEW PART 3, "VOLUNTEER SERVICE REAL
PROPERTY TAX CREDIT" PROVIDING INCENTIVES FOR
MUNICIPAL VOLUNTEERS OF FIRE COMPANIES AND
NONPROFIT EMERGENCY MEDICAL SERVICES AGENCIES

BE IT ENACTED AND ORDAINED by the Board of Supervisors of the Township of London Grove, Chester County, Commonwealth of Pennsylvania, and it is hereby enacted and ordained by its authority that:

Section 1. Chapter 24, of the Codified Ordinances of London Grove Township is hereby amended by adding a new Part 3, "Volunteer Service Real Property Tax Credit" to read as follows:

24-301. AUTHORITY

A Real Property Tax Credit is authorized by Pennsylvania Act No. 172 of November 2016 for Active Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies who reside in London Grove Township.

24-302 PURPOSE

The purpose of this Ordinance is to enact a Real Property Tax Credit against an Active Volunteer's Real Property Tax Liability as a financial incentive to:

1. Acknowledge the value and the absence of any public cost for volunteer fire protection and nonprofit emergency medical services provided by Active Volunteers.
2. Encourage individuals to volunteer or for former volunteers to consider rejoining as Active Volunteers in a volunteer Fire Company or Nonprofit Emergency Medical Services Agencies.

24-303 DEFINITIONS

Active Volunteer – A volunteer for a volunteer fire company or nonprofit emergency medical services agency who has complied with the requirements of the volunteer service credit program and who is certified under Section 24-309.

Commissioner – The State Fire Commissioner of the Commonwealth of Pennsylvania.

Governing Body – The Board of Supervisors of London Grove Township.

Individual – A volunteer.

Local Tax Enabling Act – The Local Tax Enabling Act (P.L. 1257, No. 511) et. seq.

Municipality – London Grove Township

Nonprofit Emergency Medical Services Agency – An emergency medical services agency chartered as a nonprofit corporation located or providing service within the bounds of London Grove Township.

Real Property Tax – A tax imposed by the Township of London Grove on real property located within the Township.

Real Property Tax Credit - The tax credit granted under Section 24-304 relating to program authorization.

Volunteer – A member of a volunteer fire company or a nonprofit emergency medical services agency.

Volunteer Fire Company – A nonprofit chartered corporation, association or organization located or providing fire protection services and other voluntary emergency services within the bounds of London Grove Township.

Volunteer Service Credit Program – The program established under Section 24-308 (relating to volunteer service credit program) to determine the active status of a volunteer.

24-304 PROGRAM AUTHORIZATION

London Grove Township, imposes a Real Property Tax on real property located within the Township and this Ordinance creates a Real Property Tax Credit available exclusively to residents of the Township who volunteer their time with a local Fire Company or Nonprofit Emergency Medical Services Agency.

AMOUNT: The Township establishes a Real Property Tax Credit in the amount of twenty percent (20%) of the Real Property Tax levied on residential real property owned and occupied by an Active Volunteer who is certified pursuant to Section 309.

24-305 CLAIM

1. Eligibility – An Individual who satisfies all of the following criteria may claim a Real Property Tax Credit established under Section 24-304:

- a. The Individual is subject to the Real Property Tax of London Grove Township.
- b. The Individual owns and occupies the real property for which they are applying for a Real Property Tax Credit.
- c. The Individual is certified under Section 24-309 below.

2. Real Property Tax Credit - An Active Volunteer who is certified under Section 24-309 below, shall be entitled to a Real Property Tax Credit which will be set forth on the Real Property Tax bill sent by the Township.

24-306 LIMITATIONS

A Real Property Tax Credit established under this Chapter may be used against the Active Volunteer's Real Property Tax Liability for the current taxable year and every year thereafter. The Real Property Tax Credit established under this Section shall remain in effect until it is repealed.

24-307 VOLUNTEER SERVICE CREDIT PROGRAM

1. Establishment – The Board of Supervisors of London Grove Township does hereby adopt a Volunteer Service Credit Program that establishes the annual requirements for the certification of a Volunteer in active service at a Volunteer Fire Company or a Nonprofit Emergency Medical Services Agency providing service to the Township.

2. Activities – The Volunteer Service Credit Program shall consider the following activities in determining credit toward a certification of active service:

- a. The number of emergency 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 fundraising and facility or equipment maintenance.
- 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 Nonprofit Emergency Medical Service Agency.

3. Guidelines – The Board of Supervisors shall, with the advice of the chief of a Volunteer Fire Company and the supervisor or chief of a Nonprofit Emergency Medical Services Agency or their designees, adopt guidelines, including forms and applications, necessary to implement this provision.

4. Eligibility List – A notarized list of eligible Active Volunteers shall be submitted to the Governing Body, no later than forty-five (45) days before tax notices are to be distributed, by the following:

- a. The chief of a Volunteer Fire Company, where applicable.
- b. The supervisor or chief of a Nonprofit Emergency Medical Services Agency, where applicable.

24-308 SERVICE RECORD

1. Log – The chief of a Volunteer Fire Company or the supervisor or chief of a Nonprofit Emergency Medical Services Agency, or their designee shall establish and maintain a service log that documents the activities of each Volunteer that qualify for credit toward active service under the Volunteer Service Credit Program and the calculation of the total credits earned for each Volunteer in the Volunteer Fire Company or Nonprofit Emergency Medical Services Agency.

2. Review – Service logs established and maintained by Volunteer Fire Companies or Nonprofit Emergency Medical Services Agencies shall be subject to periodic review by the Commission, the Auditor General, the governing body where the Volunteer Fire Company or Nonprofit Emergency Medical Services Agency is located and the Governing Body where the Volunteer Fire Company or Nonprofit Emergency Medical Services Agency provides services.

24-309 CERTIFICATION

1. Self-certification – The Active Volunteer shall sign and submit an application for certification to the chief of the Volunteer Fire Company or the supervisor or chief of the Nonprofit Emergency Medical Services Agency where the Volunteer serves.

2. Injured volunteer – An Active Volunteer who was injured during a response to an emergency call and can no longer serve as an Active Volunteer because of the injury and who would otherwise be eligible for a Real Property Tax Credit shall be eligible for the Real Property Tax Credit for the succeeding five tax years.

3. Local sign-off – the chief and another officer of the Volunteer Fire Company and the supervisor or chief and another officer of the Nonprofit Emergency Medical Services Agency shall sign the application attesting to the Individuals' status as an Active Volunteer or that the Individual can no longer serve as an Active Volunteer due to injury. The application shall then be forwarded to the Township, as appropriate for final review and processing.

24-310 REJECTION AND APPEAL

1. General Rule. The Board of Supervisors hereby adopts the following process for rejecting a claim by an Active Volunteer who does not satisfy all of the criteria established under this Section.

2. An Active Volunteer shall have the right to appeal a claim that has been rejected by the Board of Supervisors by filing a claim with the Court of Common Pleas of Chester County.

24-311 MISCELLANEOUS PROVISIONS

1. Penalties for false reporting – The following shall apply:

a. Any person who knowingly makes or conspires to make a false service record report under this Section commits a misdemeanor of the first degree punishable by a fine of \$2,500.

b. Any person who knowingly provides or conspires to provide false information that is used to compile a service record report under this section commits a misdemeanor of the first degree punishable by a fine of \$2,500.

Section 2. All ordinances or parts thereof inconsistent herewith are repealed, rescinded, canceled and annulled.

Section 3. This Ordinance shall become effective five (5) days after its passage or adoption.

DULY ENACTED THIS 3rd DAY OF May, 2017 BY THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF LONDON GROVE.

BY:


Richard Scott Harper, Chairman

Attest:


Kenneth Battin, Township Manager

SEAL