

ORDINANCE NO. 160 of 2023

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE COUNTY OF LANCASTER, PENNSYLVANIA PROVIDING FOR A REAL ESTATE TAX CREDIT FOR ACTIVE LANCASTER COUNTY VOLUNTEER FIRE FIGHTERS AND VOLUNTEER EMERGENCY MEDICAL SERVICES PERSONNEL RESIDING IN LANCASTER COUNTY

On motion of Commissioner Parsons, seconded by Commissioner Trescot;

BE IT HEREBY ENACTED AND ORDAINED by the Board of Commissioners of Lancaster County as follows:

SECTION 1: TITLE

The Ordinance shall be known as the "Active Volunteer Real Estate Tax Credit Ordinance."

SECTION 2: AUTHORITY

This Ordinance is authorized pursuant to the Act of November 21, 2016, P.L. 1509 (Act 172 of 2016) (35 Pa.C.S. § 79A01, *et.seq.*), as amended by Act 91 of 2020.

SECTION 3: PURPOSE

The purpose of this Ordinance is to acknowledge the value and dedication of volunteer fire protection and Emergency Medical Services (hereinafter "EMS") services provided by active volunteers and to encourage others to become involved as active volunteers in Lancaster County, Pennsylvania. Accordingly, this Ordinance provides financial incentives in the form of credits against Lancaster County real estate tax imposed by Lancaster County.

SECTION 4: 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.

"Agency Chief" The Chief of a Volunteer Fire Department (or designee), or the Supervisor or Chief of a non-profit EMS.

"County" Lancaster County.

"Eligible Agency" A volunteer fire company or nonprofit emergency medical service agency.

"Emergency Responder" A volunteer who responds to an emergency call.

"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.

"Real Estate Tax" The tax on real property located within Lancaster County and imposed by ordinance by the Lancaster County Board of Commissioners.

"Service Log List" A list of all volunteers that have met the eligibility criteria for the Volunteer Service Tax Credit Program.

“Social /Supporting Member” A volunteer who is social member with one of the eligible agencies identified in this section.

“Qualified Real Property” A residential real property owned and occupied as the primary domicile of an active volunteer.

“Active Volunteer” A member of an eligible agency as identified in this section who has complied with the eligibility criteria outlined in this Ordinance, and is certified under, the Volunteer Service Tax Credit Program.

SECTION 5: VOLUNTEER SERVICE TAX CREDIT PROGRAM.

- A. **Establishment.** The Lancaster County Board of Commissioners hereby establishes a Volunteer Service Tax Credit Program. The goal of the program is to encourage membership and service in Lancaster County’s volunteer fire companies and nonprofit emergency medical service agencies.
- B. **Establishment of Criteria.** The Lancaster County Board of Commissioners hereby establishes the annual criteria that must be met to qualify for tax refund under the Volunteer Service Tax Credit Program. Unless or until changed by Ordinance, the criteria will remain unchanged from year to year.
- C. **Service Eligibility Criteria.** To qualify for tax credit under the Volunteer Service Tax Credit Program, an individual must have been an active member of an Eligible Agency for one full year as of the date of the application, and the individual must earn a minimum of 15 service calls, 15 service hours, or a combination thereof. Social/Supporting Members will not be eligible for this credit:
 - 1. Qualifying Categories of Service Hours
 - a. Emergency Response (Fire or Ambulance Service Calls)
 - b. Training
 - 1. Department Training
 - 2. Certified Training
 - c. Support Services (that aid in emergency response or operational readiness)
 - 1. Department or Agency Meetings
 - 2. Work Details
 - d. Fire Prevention/Public Education Activities
- D. **Eligible Applicants.** The Volunteer Service Tax Credit Program is available to residents of Lancaster County who are active volunteers of an Eligible Agency, own real property in Lancaster County and otherwise meet the requirements of the program described herein.
- E. **Eligibility Period.** To qualify for a tax credit under the Volunteer Service Tax Credit Program, a volunteer must meet the minimum criteria established in this Ordinance and any subsequent amendments, during the eligibility period running from January 1 until December 31 of each calendar year.
- F. **Record Keeping.** The Agency Chief, or his or her designee, shall keep specific records of each volunteer’s service activities in a service log to establish credits under the Volunteer Service Tax Credit Program. The Agency Chief shall annually transmit to the Lancaster County Commissioner’s office an eligibility list of all volunteers that have met the eligibility criteria for the Volunteer Service Tax Credit Program. The notarized

eligibility list shall be transmitted to the Lancaster County Commissioner's Office no later than March 30th of each year, showing the names of those members who met the eligibility criteria during the preceding Eligibility Period. The Agency Chief may post the eligibility list in an accessible area of the volunteer agency's facilities.

The service log and associated documents required to be maintained under this Section shall be subject to periodic review by the State Fire Commissioner, the Auditor General, and the Lancaster County Board of Commissioners.

- G. **Injured Volunteers.** An emergency responder who is injured during an emergency response call may be eligible for future tax credits and may appear on the eligibility list provided by the Agency Chief. The injury must have occurred while responding to, participating in, or returning from an emergency response call with an Eligible Agency.

If an individual's name appears on an eligibility list, the eligibility list shall indicate explicitly that the individual's eligibility is as an injured volunteer and shall be accompanied by satisfactory documentation from a licensed physician stating that the individual's injury prevents him or her 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 Eligibility Period.

An injured emergency responder shall annually submit updated documentation from a licensed physician stating that the injury still exists and prevents the individual from qualifying as an active volunteer and upon submitting such documentation again shall be deemed an active volunteer for that Eligibility Period. An injured emergency responder shall only be deemed an active volunteer for a maximum of three consecutive Eligibility Periods.

SECTION 6: TAX CREDIT.

- A. **Tax Credit.** Each volunteer whose name appears on the eligibility list and who complies with the requirements of this County Volunteer Service Credit Program shall be eligible to receive a tax credit in an amount described herein, on qualified real estate taxes paid to the county.
- B. **Amount and Limit.** The credit provided by this Ordinance will equal \$150 per individual and approval shall be based on the meeting or exceeding of the active volunteer requirements outlined in Section 5 (c). The credit amount will be subject to periodic adjustment at the discretion of the Board of County Commissioners

SECTION 7: PROCEDURES.

- A. **Application.** A volunteer who has met the minimum criteria of the Volunteer Service Tax Credit Program may apply for the tax credit provided herein by submitting to the Agency Chief a completed application for the Volunteer Service Tax Credit Program, using a form provided by the County. The Agency Chief must submit the volunteer's application to the Lancaster County Commissioner's Office by March 30th of each year. Applications for tax credit for the preceding calendar year shall not be accepted by the County after March 30th. Along with the application, the active volunteer must submit to their designated fire department or EMS agency documentation that the tax paid was for the qualified real property as defined in this ordinance.

- B. **Application Review.** Agency Chief shall review the completed applications for credit under the Volunteer Service Tax Credit Program and shall cross reference them with the eligibility list. If an applicant appears on the eligibility list and provides all documents required under this section, the Agency Chief and another Agency Officer shall approve the Real Estate Tax Credit Application and submit it to the Lancaster County Commissioner's Office no later than March 30th of each year.
- C. **Rejection of Application.** The Agency Chief shall reject an application for a real estate tax credit if the taxpayer is not on the official eligibility list or does not provide the documents required by this Section. If the Agency \ Chief rejects the application, 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 Section 8. Applicants shall have 30 days to appeal the decision of the Agency Chief to Lancaster County as set forth in this Ordinance.
- D. **Real Estate Credit Application.** The County shall approve the Real Estate Tax Credit Application(s) for all volunteers who are eligible to receive the refund and forward the request to the Lancaster County Controller.
- E. **Payment of Credit.** Once the County approves the annual Tax Credit Request, the Lancaster County Controller will be notified. The Lancaster County Controller shall issue the tax credit to the volunteer, no later than June 30th.

SECTION 8: APPEALS.

- A. **Appeal Rights Generally.** Any taxpayer aggrieved by a decision under Section 7 shall have a right to appeal said decision, by filing an appeal within thirty (30) days of the rejection of an application.
- B. **Method of Appeal.** All appeals of decisions based on real estate tax shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights. All appeals relating to real property tax shall follow the provisions of 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law." (relating to judicial review of local agency action), also known as the "Local Agency Law."

SECTION 9: SEVERABILITY.

If any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of the ordinance, it being the intent of the Municipality that such remainder shall be and shall remain in full force and effect for this purpose the provisions of this Ordinance are hereby declared to be severable.

SECTION 10: AUDIT.

The County of Lancaster may audit program documentation on an annual basis.

SECTION 11: PENALTIES FOR FALSE REPORTING

Pursuant to 35 Pa. C.S.A. § 79A31(1) and (2);

- a. Any person who knowingly makes or conspires to make a false service record report under this Ordinance commits a misdemeanor of the first degree punishable by a fine of two thousand five hundred dollars (\$2,500.00).
- b. Any person who knowingly provides or conspires to provide false information that is used to compile a service record report under this Ordinance commits a misdemeanor of the first degree punishable by a fine of two thousand five hundred dollars (\$2,500.00).

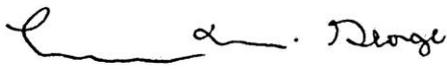
SECTION 12: EFFECTIVE DATE.

This ordinance shall be effective upon adoption for Eligibility Periods starting January 1, 2024, for county real estate tax starting January 1, 2024.

Motion passed unanimously.

DULY ORDAINED AND ENACTED this 15th day of November, 2023 by the Board of Commissioners of the County of Lancaster, Pennsylvania, in lawful session duly assembled.

ATTEST:



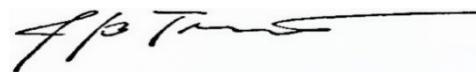
Lawrence George
Chief Clerk
County of Lancaster, PA



Ray D'Agostino, Chairman



Joshua G. Parsons, Vice Chairman



John Trescot, Commissioner

Board of Commissioners of
Lancaster County, Pennsylvania