

**EAST MANCHESTER TOWNSHIP
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. _____

AN ORDINANCE OF EAST MANCHESTER TOWNSHIP, YORK COUNTY, PENNSYLVANIA, ESTABLISHING ARTICLE XI OF CHAPTER 212 OF THE EAST MANCHESTER TOWNSHIP CODE OF ORDINANCES PROVIDING FOR EARNED INCOME TAX AND REAL ESTATE TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICE AGENCIES

WHEREAS, East Manchester Township, York County, Pennsylvania (the “**Township**”) is a second-class township and municipal corporation organized under the Pennsylvania Second Class Township Code; and

WHEREAS, the Pennsylvania General Assembly enacted ACT 172 of 2016 (the “**ACT**”) on November 21, 2016; and

WHEREAS, the purpose of the Act is to provide municipalities with the option to recruit and retain active volunteer members of fire companies and nonprofit emergency medical service agencies; and

WHEREAS, the Act provides for real estate and/or earned income tax credits for active volunteers; and

WHEREAS, the Board of Supervisors of the Township (the “**Board**”) now desires to adopt Article XI of Chapter 212 of the Township Code of Ordinances (the “**Code**”), enacting tax relief under the Act for earned income taxes and real property taxes.

NOW, THEREFORE, be it ordained and enacted and it is hereby ordained and enacted as follows:

Section 1. The Code of Ordinances of East Manchester Township is hereby amended to add a new Article XI to Chapter 212, “Volunteer Service Credit Program” as attached follows:

Article XI
Volunteer Service Credit Program

§ 212-70 Definitions.

The following words and phrases, when used in this article, 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 nonprofit emergency medical service agency listed under § 212-71C 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 Service Credit Program.

EMERGENCY RESPONDER

A volunteer who responds to an emergency call with one of the entities listed under § 212-71C.

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 domicile of an active volunteer.

SOCIAL/SUPPORTING MEMBER

A volunteer who is social member with one of the entities identified in § 212-71C.

TAXPAYER

A volunteer who owns and resides in a qualified real property.

TOWNSHIP

East Manchester Township, York County, Pennsylvania.

VOLUNTEER

A member of a fire company or nonprofit emergency medical service agency identified in § 212-71C who has complied with, and is certified under, the Volunteer Service Tax Refund Program. The volunteer can either be an emergency responder and / or a social member.

§ 212-71 Program established; eligibility and application criteria.

A. Establishment. East Manchester Township hereby establishes a Volunteer Service Credit Program (the “program”). The goal of the program is to encourage membership and service in the community’s volunteer fire companies and nonprofit emergency medical service agencies.

B. Program criteria. The East Manchester Board of Supervisors hereby adopts the minimum criteria that must be met to qualify for credits under the program, including, but not limited to, the following.

(1) Emergency Responses (Fire or Ambulance Call) - 1 Point per emergency response

(2) Training

- Department Training – 5 Points per training
- Certified Training – 5 Points per 8 hours
- Hazardous Materials Refresher – 5 Points
- Annual Self-Contained Breathing Apparatus – 2 Points
- Annual Driver Recertification – 4 Points

(3) Meetings

- Fire Department Meetings – 4 Points per meeting
- Emergency Medical Services (EMS) Meetings – 4 Points per meeting
- Committee Meetings – 2 Points per meeting
- Board of Officers/Relief/Officer’s Meetings – 2 Points per meeting
- Relief Meeting – 2 Points per meeting

(4) Work Details

- Scheduled Work Details – 5 Points per detail
- Fire Prevention/Public Education Activities
- Fire Prevention Activities – 5 Points per event

- Public Education Events (Parades, Carnivals, etc.) – 3 Points per event
- (5) The minimum criteria and credits may be amended or updated from time to time by resolution of the Board of Supervisors.
- C. Eligible entities. The program is available to residents of the Township who are volunteers of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to the Township:
- (1) Union Fire Company #1; and
 - (2) Eagle Fire Company.
- D. Eligibility period. A volunteer must meet the minimum criteria, under this section, during the eligibility period to qualify for the tax credits established under §§ 212-72A and 212-73A. The eligibility period under the program shall run from January 1 through December 31 of each year.
- E. Recordkeeping. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under § 212-71C shall keep specific records of each volunteer's activities in a service log to establish credits under the program. Service logs shall be subject to review by Township 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 program. The notarized eligibility list shall be transmitted to the Township no later than January 15 of the year following eligible service. The chief or supervisor shall also post a copy of the notarized eligibility list in an accessible area of the volunteer agency's facilities.
- F. Application. Volunteers that have met the minimum criteria of the 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 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.
- G. Municipal review. The Township Secretary shall review the applications for credit under the program and shall cross-reference them with the notarized eligibility list. Township Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by Township Supervisors shall be issued a tax credit certificate by the Township Secretary.
- H. 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:
- (1) Township Supervisors;
 - (2) Chiefs of the volunteer fire companies;
 - (3) Chiefs or supervisors of the nonprofit emergency medical services agencies;

- (4) Tax officer for the township Tax Collection District;
- (5) East Manchester Township Tax Collector.

I. Injured volunteers.

- (1) A volunteer that is injured while performing an action stated in the resolution establishing program criteria for the program may be eligible for future tax credits if the injury occurred while responding to or returning from an emergency response call, or participating in an activity with one of the entities listed under § 212-71C.
- (2) An injured volunteer shall provide documentation from a licensed provider with the application required under § 212-71 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.
- (3) An injured volunteer shall annually submit the application required under § 212-71, 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 five consecutive tax years.

§ 212-72 Earned income tax credit.

- A. Tax credit. Each active volunteer who has been certified under the program shall be eligible to receive a tax credit. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.
- B. Amount and Limit of Earned Income Tax Credit. The credit provided by this Chapter shall be based on the number of points the active volunteer earned up to \$1,500.00 of the earned income tax levied by the Township.
 - (1) Qualified Earned Income Tax Credit for Emergency Responders.
 - To receive a 100% tax credit on earned income tax liability up to \$1,500.00 of the earned income tax levied by the Township, 100 Points must be achieved.
 - To receive a 50% tax credit on earned income tax liability up to \$1,500.00 of the earned income tax levied by the Township, 50 Points must be achieved.
 - (2) Qualified Earned Income Tax Credit for Social / Supporting Member
 - To receive a 100% tax credit on earned income tax liability up to \$1,500.00 of the earned income tax levied by the Township, 100 Points must be achieved.
- B. 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 township Tax Collection District.
- C. Rejection of tax credit claim.

- (1) The tax officer for the township Tax Collection District shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Township Manager.
- (2) If the tax officer for the township Tax Collection District rejects the claim, the taxpayer shall be notified, in writing, of the decision. The notice shall include the reasons for the rejection.
- (3) Taxpayers shall have 30 days to appeal the decision of the tax officer for the township Tax Collection District following the procedures set forth in § 212-74.A.

§ 212-73 Real property tax credit.

- A. Tax credit. Each volunteer whose name appears on the eligibility list and who complies with the requirements of this Volunteer Service Refund Program shall be eligible to receive a tax refund, in an amount described herein, on qualified real estate taxes paid to the Township.
- B. Amount and Limit of Real Property Tax Refund. The credit provided by this Chapter shall be based on the number of points the active volunteer earned not to exceed 100% of the qualified Township real estate tax.

(1) Qualified Real Property Tax Refund for Emergency Responders.

- To receive a 100% tax rebate, 100 Points must be achieved.
- To receive a 50% tax rebate, 50 Points must be achieved.

(2) Qualified Real Property Tax Refund for Social / Supporting Member

- To receive a 100% tax rebate, 100 Points must be achieved.

C. Claim.

- (1) 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 Manager:
 - (a) A true and correct receipt from the East Manchester Township Tax Collector of the paid Township real property taxes for the tax year for which the claim is being filed.
 - (b) The tax credit certificate.
 - (c) Photo identification.
 - (d) Documentation that the tax paid was for qualified real property as defined in this article.
- (2) If the active volunteer provides all documents required under this subsection, the Township Treasurer shall issue the tax refund to the active volunteer.

D. Rejection of the tax credit claim.

- (1) The Township Manager shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the documents required under § 212-73B(1) of this section.
- (2) If the Township Manager rejects the claim, the taxpayer shall be notified, in writing, of the decision. The notice shall include the reasons for the rejection.
- (3) Taxpayers shall have 30 days to appeal the decision of the Township Manager following the procedures set forth in § 212-74.B.

§ 212-74 Appeals.

A. Earned income tax credit appeals.

- (1) Any taxpayer aggrieved by a decision under § 212-72 shall have a right to appeal said decision.
- (2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.
- (3) All appeals of decisions under § 212-72 shall follow the provisions of Article IX of Chapter 212 of the East Manchester Township Code of Ordinances, and the Act of May 5, 1998, P.L. 301, No. 50, known as the “Local Taxpayers Bill of Rights.”

B. Real property tax credit appeals.

- (1) Any taxpayer aggrieved by a decision under § 212-73 shall have a right to appeal said decision.
- (2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.
- (3) All appeals filed under this § 212-74 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.”

§ 212-75 Maximum combined earned income tax credit and real estate tax credit.

In the event any person qualifies for both the earned income tax credit and the real estate tax credit, said person shall only be entitled to receive a combined total tax credit up to \$3,000.00.

Section 2. In the event that 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 Township that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.

Section 3. This Ordinance shall be effective on January 1, 2025.

ORDAINED AND ENACTED this 13th day of August, 2024.

ATTEST:

**EAST MANCHESTER TOWNSHIP
BOARD OF SUPERVISORS**

Kristie Masemer, Secretary

David L. Naylor, Chairman

(SEAL)

Darryl L. Albright, Chairman

Dean E. Kohr, Chairman