

ORDINANCE NO. _____

UPPER MERION TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA

**AN ORDINANCE OF UPPER MERION TOWNSHIP ESTABLISHING A TOWNSHIP
REAL PROPERTY TAX REBATE FOR ACTIVE UPPER MERION TOWNSHIP
VOLUNTEER FIRE COMPANY VOLUNTEERS AND ESTABLISHING DEFINITIONS,
REBATE CRITERIA, ADMINISTRATIVE PROCEDURES, AND AN APPEALS PROCESS**

WHEREAS, the Pennsylvania Second Class Township Code authorizes the Board of Supervisors of Upper Merion Township to make, amend, and adopt ordinances that are consistent with the constitution and laws of the Commonwealth when necessary for the proper management, care, and control of the Township and the maintenance of peace, good government, health and welfare of the Upper Merion Township (“Township”) and its citizens;

WHEREAS, 35 Pa.C.S.A. § 79A01, et. seq., authorizes the Township to enact a real property tax rebate to be applied to an active fire company volunteer’s township property tax liability in recognition of the individual’s active service as a volunteer;

WHEREAS, the Township recognizes the vital role volunteer firefighters play in protecting the lives and property of the Township’s residents and acknowledges the value and the absence of the public cost for volunteer fire protection provided by active volunteers;

WHEREAS, the Township desires to encourage individuals to volunteer (or for former volunteers to consider rejoining) as active volunteers in one of the Township’s volunteer fire companies, and seeks to incentivize and reward the service of its active volunteer firefighters by enacting a local real property tax rebate program;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of the Upper Merion Township, Montgomery County, Pennsylvania, it is hereby enacted and ordained by the authority of same, as follows:

- I. **Code Amendment.** Chapter 149, Taxation, is hereby amended to provide for a new Article XI entitled “Active Volunteer Firefighter Real Property Tax Rebate” to provide as follows:

Article XI Active Volunteer Firefighter Real Property Tax Rebate

§149-80. Scope and Purpose.

- A. **Scope.** The scope of this Article relates to 35 Pa.C.S.A. § 79A01, et. seq., and its intended incentives for municipal volunteers of fire companies.
- B. **Purpose.** The purpose of this Article is to authorize the Township to enact a tax rebate to be applied to an active volunteer’s real property tax liability for real property taxes imposed by Upper Merion Township for a qualifying year, as a financial incentive to: (1) acknowledge the value and the absence of any public cost for volunteer fire protection provided by active volunteers; and (2) encourage individuals to volunteer, or for former volunteers to consider rejoining as active

volunteers, in a volunteer fire company.

§149-81. Definitions.

The following words and phrases when used in this Article shall have the meanings given to them in this section:

ACTIVE VOLUNTEER - A volunteer member of one of the Eligible Agencies, who has complied with, and is certified under, the Active Volunteer Service Rebate Program. An Active Volunteer can either be an Emergency Responder and/or an Administrative Member.

ADMINISTRATIVE MEMBER - A volunteer for one of the Eligible Agencies who provides non-Emergency Responder services with or for their Eligible Agency.

FIRE CHIEF - The Fire Chief or Acting Fire Chief of the Eligible Agency to which a volunteer belongs.

ELIGIBLE AGENCY – One of the following Upper Merion Township Volunteer Fire Companies: King of Prussia Volunteer Fire Company, Swedeland Volunteer Fire Company, or Swedesburg Volunteer Fire Company.

EMERGENCY RESPONDER - A volunteer for one of the Eligible Agencies who responds to Emergency Response Calls with their Eligible Agency.

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 the volunteer shall have been when the call was received. At the time of the emergency call, the volunteer must be acting in a purely volunteer capacity and not receiving a stipend or other similar compensation for their firefighter services.

FIRE CHIEF - The Chief or Acting Chief of the Eligible Agency to which a volunteer belongs.

MANAGER - The appointed Manager for Upper Merion Township, or the Manager's designee.

QUALIFIED REAL PROPERTY - Residential real property located in Upper Merion Township owned individually or jointly by an Active Volunteer and occupied as that volunteer's primary domicile for the preceding year. The property must not be subject to any delinquent taxes for eligibility. Only one property shall be considered the volunteer's primary domicile. The property must be in the name of the volunteer and not in the name of a trust, limited liability company, or any other type of entity.

TOWNSHIP – Upper Merion Township, Montgomery County, Pennsylvania.

§149-82. Active Volunteer Service Tax Rebate Program.

- A. Establishment.** Upper Merion Township Board of Supervisors hereby establishes an Active Volunteer Service Tax Rebate Program. The goal of the program is to encourage membership and service in Eligible Agencies compromising the Township's volunteer fire companies.

- B. Establishment of Criteria.** The Upper Merion Board of Supervisors hereby establishes through a separate Resolution, and may from time to time amend by Resolution, the annual criteria that must be met to qualify for a Township real property tax rebate under the Active Volunteer Service Tax Rebate Program. Unless or until changed by Resolution, the criteria will remain unchanged from year to year.
- C. Eligible Persons.** The Active Volunteer Service Tax Rebate Program is available to residents of Upper Merion Township who are volunteers of an Eligible Agency (as either an Emergency Responder and/or Administrative Member) who have fulfilled the necessary criteria to qualify as an Active Volunteer and otherwise meet the requirements of the program described herein.
- D. Eligibility Period.** To qualify for a Township real property tax rebate under the Active Volunteer Service Tax Rebate Program, a volunteer must meet the established criteria during the Eligibility Period running from January 1 until December 31 of each calendar year.
- E. Recordkeeping.** Each Chief shall keep specific written records of each volunteer's activities in a service log to establish credits toward a rebate under the Volunteer Service Rebate Program. Service logs shall be subject to review by the Township Board of Supervisors, the State Fire Commissioner and the State Auditor General. The Fire Chief shall keep specific records of each volunteer's activities to substantiate points earned under the Active Volunteer Service Tax Rebate Program for three (3) years after the points were earned.
- F. Eligibility List.** The Fire Chief shall have notarized a list of volunteers belonging to the Eligible Agency who have met the criteria for the Active Volunteer Service Tax Rebate Program. The Eligibility List shall be posted in an accessible area of the Eligible Agency's facilities no later than January 31st of each year. The Eligibility List must include the Active Volunteer's name, whether they are an Emergency Responder or an Administrative Member, how many points they earned, and how many points were earned from the established Emergency Responses and Training Categories. The Fire Chief shall transmit the notarized Eligibility List to the Township Manager no later than February 15th of each year. Each Chief shall certify the respective eligibility list to the Upper Merion Township Board of Supervisors.
- G. Application.** Active Volunteers shall sign and apply for certification in the Active Volunteer Service Tax Rebate Program to their Chief on or before March 1 of each year. The Chief and another officer of the volunteer fire company shall sign the application if the Active Volunteer has met the minimum criteria of the Active Volunteer Service Rebate Program, and then forward the application to the Township Manager. Applications shall not be accepted after March 15 of each year. A volunteer submitting a claim shall verify the accuracy of the information submitted by signing the following statement: "I hereby verify that the facts contained in the documents submitted with this claim are true and correct to the best of my knowledge, information, and belief. I understand that this statement is made subject to the criminal penalties set forth at 18 Pa.C.S.A. § 4904, relating to unsworn falsification to authorities." In addition to criminal penalties for unsworn falsification to authorities, any person who knowingly makes or conspires to make a false service record report, or who knowingly provides or conspires to provide false information that is used to compile a service record report shall be subject to the criminal penalties set forth at 35 Pa.C.S.A. § 79A31, Penalties for false reporting.

- H. Township review.** The Township Manager shall review the applications for a rebate under the Active Volunteer Service Rebate Program and shall cross-reference them with the notarized Eligibility List provided by the Chief. If approved by the Township Manager, applicants shall be issued a tax rebate certificate by the Township Secretary. However, the Township Manager shall reject the claim for a real property tax rebate if the volunteer does not qualify for the rebate, fails to fully and legibly complete the application, and/or fails provide any necessary or requested documents required under this Article. If the Township Manager rejects the claim, the volunteer 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.
- I. Official tax rebate register.** The Township Secretary shall keep an official tax rebate register of all Active Volunteers that were issued tax rebate certificates. The Township Secretary shall transmit a copy of the tax rebate register, together with updates, as needed, to the Active Volunteer's Chief and the Upper Merion Township Board of Supervisors.
- J. Injured Active Volunteer.** An Active Volunteer who is injured during an Emergency Response Call may be eligible for future Township real property tax rebates and may appear on the Eligibility List provided by the Fire Chief. The injury must have occurred while responding to, participating in, or returning from, an Emergency Response Call with an Eligible Agency. An injured Active Volunteer shall annually submit updated documentation from a licensed physician to the Fire Chief stating that the injury still existed and prevented the individual from qualifying as an Active Volunteer for the Eligibility Period.

If an injured individual's name appears on an Eligibility List, the Eligibility List shall indicate explicitly that the individual's eligibility is as an injured Active Volunteer and shall be accompanied by the documentation from a licensed physician provided by the injured Active Volunteer that establishes that the individual's injury prevents them from performing duties to qualify as an Active Volunteer. In such a case the injured Active Volunteer shall be deemed an Active Volunteer for that Eligibility Period. An injured Emergency Responder shall only be deemed an Emergency Responder for a maximum of five (5) consecutive Eligibility Periods, if satisfactory documentation, as outlined above, is submitted each year, and will receive the greater of the percentage rebate they received in the prior year or a 25% rebate.

- K. Active Military/Reserve Service.** An Eligible Agency volunteer who is in active military or reserve status will receive points, as established in the criteria Resolution, for calls responded to by their Eligible Agency and for such Eligible Agency's drills they missed during the time of their absence for active military or reserve service.

§149-83. Township Real Property Tax Rebate.

- A. Qualified Real Property Tax Rebate.** Each Active Volunteer whose name appears on a certified Eligibility List, who has paid their property taxes in the current application year, and who complies with the requirements of this Active Volunteer Service Tax Rebate Program shall be eligible to receive a real property tax rebate against the tax liability on Qualified Real Property owed to the Township for the Township's annual real property tax bill in the amount set forth in the associated Resolution. If the tax is paid in the penalty period, the tax rebate shall only apply to the face tax year liability as though paid at discount.

B. Amount and Limit. The rebate provided by this Article applicable to a Qualified Real Property shall be based on the number of points the volunteer earned not the exceed 100% of the Township's annual real property tax bill during the applicable tax period. The percentage of the tax rebate earned and the qualifying number of points that must be achieved shall be established by Resolution of the Upper Merion Township Board of Supervisors, which may be amended from time to time. Unless or until changed by Resolution, the percentages and points will remain unchanged from year to year.

C. Payment of Rebate. Rebates will be issued within forty-five (45) days of approval of the rebate in accordance with Procedures established in §149-82.

§149-84. Procedures.

The Upper Merion Township Manager shall develop and make public procedures and necessary forms to implement the Active Volunteer Service Tax Rebate Program. Such forms shall be publicly available on the Township's website.

§149-85. Appeals.

Any volunteer of Active Volunteer aggrieved by a decision of the Township Manager under this Article shall have a right to file an administrative appeal of said decision within 30 days of the decision date. The appeal shall be in writing and filed with the Township Secretary. The appeal shall be decided by the Upper Merion Township Board of Supervisors and the decision communicated to the volunteer in writing.

§149-86. Audit.

The Active Volunteer Service Tax Rebate Program shall be subject to periodic review by Upper Merion Township. Failure of an Eligible Agency to cooperate or otherwise comply with this Article could result in an Eligible Agency and its volunteers being removed from the program and ineligible to participate in the future.

SECTION II. Severability. The terms, conditions and provisions of this Ordinance are hereby declared to be severable, and, should any portion, part or provision of this Ordinance be found by a court of competent jurisdiction to be invalid, unenforceable or unconstitutional, the Upper Merion Township Board of Supervisors hereby declares its intent that the Ordinance shall have been enacted without regard to the invalid, unenforceable, or unconstitutional portion, part or provision of this Ordinance.

SECTION III. Repealer. Any and all other Ordinances or parts of Ordinances in conflict with the terms, conditions and provisions of this Ordinance are hereby repealed to the extent of such irreconcilable conflict.

SECTION IV. Effective Date. This Ordinance shall become effective upon enactment as provided by law, with volunteers being eligible for a real estate tax rebate applicable to the 2024 tax year for service provided January 1, 2024 through December 31, 2024.

SECTION V. Failure to Enforce Not a Waiver. The failure of Upper Merion Township to enforce any provision of this Ordinance shall not constitute a waiver by Upper Merion Township of its rights to future enforcement hereunder.

ORDAINED AND ENACTED by the Board of Supervisors of Upper Merion Township, Montgomery County, Pennsylvania, this _____ day of _____, 202____.

ATTEST:

**UPPER MERION TOWNSHIP
BOARD OF SUPERVISORS**

By: _____
Anthony Hamaday, Township Secretary

By: _____
Tina Garzillo, Chair
Upper Merion Township
Board of Supervisors