

**UPPER MERION TOWNSHIP**  
**MONTGOMERY COUNTY, PENNSYLVANIA**

**RESOLUTION 202\_\_\_\_\_ - \_\_\_\_\_**

**A RESOLUTION OF THE UPPER MERION TOWNSHIP BOARD OF SUPERVISORS  
ESTABLISHING CRITERIA TO QUALIFY FOR A TOWNSHIP REAL PROPERTY TAX  
REBATE UNDER THE TOWNSHIP'S ACTIVE VOLUNTEER SERVICE TAX  
REBATE PROGRAM**

**WHEREAS**, Upper Merion Township has established an Active Volunteer Service Tax Rebate Program to provide a tax rebate for an active volunteer's real property tax liability for real property taxes imposed by Upper Merion Township for a qualifying year;

**WHEREAS**, to qualify for a property tax rebate for the Active Volunteer Service Tax Rebate Program, a volunteer for one of the Township's volunteer fire companies must fulfill certain criteria during the applicable eligibility period;

**WHEREAS**, the Upper Merion Township Board of Supervisors desires to establish the criteria necessary to qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program;

**NOW, THEREFORE**, the Board of Supervisors for Upper Merion Township adopts the following criteria to qualify for a property tax rebate under the Active Volunteer Service Tax Rebate:

**A. Points Required for an Active Volunteer Service Tax Rebate:**

To qualify for an Active Volunteer Service Tax Rebate for Qualified Real Property in the following amounts, a volunteer must obtain the following associated points set forth below, not to exceed 100% of the Township's annual real property tax bill during the applicable tax period.

- I. Qualified Real Property Tax Rebate for Emergency Responders. To claim more than a 25% tax rebate, at least 50% of points must be earned from the Emergency Response Calls and/or Training categories. The eligibility for a tax rebate shall be based upon the achieving the following number of points:
  - a. To receive a 25% tax rebate, 50 points must be achieved.
  - b. To receive a 50% tax rebate, 100 points must be achieved.
  - c. To receive a 75% tax rebate, 150 points must be achieved.
  - d. To receive a 100% tax rebate, 200 points must be achieved.

II. Qualified Real Property Tax Rebate for Administrative Members:

- a. To receive a 10% tax rebate, 25 points must be achieved.
- b. If an Administrative Member also responds to Emergency Response Calls, to claim more than a 25% tax rebate (as set forth above), at least 50% of points must be earned from the Emergency Response Calls and/or the Training categories.

**B. Criteria Points for Eligibility for an Active Volunteer Service Tax Rebate:**

**1. Emergency Response Calls**

- a. Emergency Response Call – 2 points per call

**2. Training**

- a. Department Training (Drill) – 2 points per training
- b. Training resulting in a national certification – 1 point per 4 hours
- c. Training resulting in a certificate issued by a recognized training agency – 1 point per 4 hours

**3. Meetings**

- a. Eligible Agency business meeting – 2 points per meeting
- b. Company, County-wide and Regional Committee Meetings – 2 points per meeting

**4. Fire Prevention/Public Education Activities**

- a. Fire Prevention Activities – 2 points per event
- b. Other Public Education Activities – 2 points per event

**5. Leadership Roles**

- a. Chief Officer – 10 points per Eligibility Period
- b. Line Officer – 5 points per Eligibility Period
- c. Elected Board Member – 10 points per Eligibility Period
- d. Committee Chair – 5 points per Eligibility Period
- e. Committee Member – 2 points per Eligibility Period

**6. Other Activities**

- a. Fundraising Events – 2 points per 8 hours
- b. Completion of a Fire Department Physical – 10 points per year
- c. Longevity – 2 points per 5 years of service as an Active Volunteer
- d. Certification as a Firefighter I in accordance with NFPA standards – 10 points per year
- e. Certification as a Firefighter II in accordance with NFPA standards – 10 points per year
- f. Non-compensated Fire Police Details – 2 points per detail

g. Station staffing – 2 points per 4 hours

- C. An Eligible Agency volunteer who is in active military or reserve status will receive points, as established above, for each call responded to by their Eligible Agency and for each such Eligible Agency drill missed during the time of their absence for active military or reserve service. However, no more than 75 points per year pursuant to this paragraph during active military or reserve status.

**RESOLVED**, at the duly convened Board of Supervisors of Upper Merion Township meeting conducted on this \_\_ day of \_\_\_\_\_ 202\_\_\_\_.

**ATTEST:**

**UPPER MERION TOWNSHIP  
BOARD OF SUPERVISORS:**

\_\_\_\_\_  
By: Anthony Hamaday,  
Township Manager

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By: Tina Garzillo, Chairperson