

**TOWNSHIP OF WEST MANCHESTER
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. 23-03

**AN ORDINANCE OF WEST MANCHESTER TOWNSHIP, YORK
COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE
CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER
MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT
EMERGENCY MEDICAL SERVICE AGENCIES; AND ESTABLISHING
ADMINISTRATIVE PROCEDURES AND APPEALS**

WHEREAS, Act 172 of 2016 established incentives for municipal volunteers of fire companies and nonprofit emergency medical services agencies by providing municipalities with the option to offer a real estate or earned income tax credit to active members of volunteer fire companies and nonprofit emergency medical service agencies through a volunteer service credit program;

WHEREAS, Act 91 of 2020 expanded the tax relief incentive to counties and school districts and established statewide reporting requirements on such tax credits; and

WHEREAS, the Board of Supervisors of West Manchester Township, in recognition of the invaluable service provided to the Township by volunteers of fire companies and nonprofit emergency medical services, wishes to establish a volunteer credit program.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED and it is hereby enacted and ordained by the Board of Supervisors of West Manchester Township as follows:

The Code of the Township of West Manchester is hereby amended by adding an Article VI, entitled, Volunteer Service Credit Program, to Chapter 125 of the Code of West Manchester Township to read as follows:

SECTION 125-73. 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.

“Active Volunteer.” A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 125.74(C) 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 timeframe 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 Section 125-74(C).

“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.

“Volunteer.” A member of a volunteer fire company or a nonprofit emergency medical service agency.

SECTION 125-74. VOLUNTEER SERVICE CREDIT PROGRAM.

A) **Establishment.** West Manchester Township hereby establishes a Volunteer Service Credit 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 Board shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

- (1) The number of emergency response calls to which a volunteer responds.
- (2) The level of training and participation in formal training and drills for a volunteer.
- (3) The total amount of time expended by a volunteer on administrative and other support services, including but not limited to:
 - (i) fundraising
 - (ii) providing facility or equipment maintenance
 - (iii) financial bookkeeping

(4) 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.

(5) The total number of years the volunteer has served.

C) **Eligible Entities.** The Volunteer Service Credit 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 West Manchester Township:

(1) West Manchester Township Fire Department

(2) Shiloh Fire Company

(3) Lincolnway Fire Company No. 1

D) **Eligibility Period.** A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period to qualify for the tax credits established under Section 125-75.

(1) For 2023, the eligibility period under the Volunteer Service Credit Program shall run from the date of enactment of this Ordinance until December 31, 2023.

(2) For 2024, and each subsequent year thereafter, the eligibility period shall run from January 1st until December 31st.

E) **Recordkeeping.** The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 125-74(C) shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to review by the Board of 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 Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than January 31st of each year. The chief or supervisor shall post 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 Volunteer Service Credit 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 Volunteer Service Credit Program and forward it to the Township Secretary. Applications shall not be accepted by the Township after April 1st of each year.

G) **Municipal Review.** The Township Secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Board of Supervisors shall approve all applications that

are on the notarized eligibility list. All applicants approved by the Board of 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) Board of Supervisors;
- (2) Chief of the Volunteer Fire Companies;
- (3) Chief or supervisor of the nonprofit emergency medical services agency(ies); and
- (4) Tax officer for the Township Tax Collection District

I) **Injured Volunteers.**

- (1) An emergency responder who is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the entities listed under Section 125-74(C).
- (2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 125-74 stating that their injury prevents them 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 tax year.
- (3) An injured emergency responder shall annually submit the application required under Section 125-74(C), along with the updated documentation from a licensed physician stating that the injury still exists and prevents them from performing duties to qualify as an active volunteer. The injured emergency responder shall only be deemed an active volunteer for a maximum of five (5) consecutive tax years.

SECTION 125-75. TAX CREDITS

SECTION 125-75.1 EARNED INCOME TAX CREDIT.

A) **Tax Credit.** Each active volunteer who has been certified under the West Manchester Township Volunteer Service Credit Program, and who shall not have elected to receive a real property tax credit pursuant to Section 125-75.2 below, shall be eligible

to receive a tax credit not to exceed Five Hundred (\$500) Dollars of the Earned Income Tax levied by the Township.

B) **Amount.** The credit provided by this Ordinance shall be determined based upon the number of points the active volunteer earned within the eligibility period, as established by separate resolution. The active volunteer may only elect to take either the earned income tax credit or real property tax credit, and may not take both.

- (1) 50-74 Points – One Hundred Twenty-Five (\$125) Dollars
- (2) 75-99 Points – Two Hundred Fifty (\$250) Dollars
- (3) 100-125 Points – Three Hundred Seventy-Five (\$375) Dollars
- (4) 125 or more Points – Five Hundred (\$500) Dollars

C) **Claim.**

- (1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their Township earned income tax liability.

D) **Rejection of Tax Credit Claim.**

- (1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Township Secretary.
- (2) If the tax officer rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reason for the rejection and provide the method of appealing the decision pursuant to Section 125-76.
- (3) Taxpayers shall have thirty (30) days to appeal the decision of the tax officer.

SECTION 125-75.2. REAL PROPERTY TAX CREDIT.

A) **Tax Credit.** Each active volunteer who has been certified under the West Manchester Township Volunteer Service Credit Program, and who shall not have elected to receive an earned income tax credit pursuant to Section 125-75.1 above, shall be eligible to receive a real property tax credit of up to One Hundred (100%) percent.

B) **Amount.** The credit provided by this Ordinance shall be determined based upon the number of points the active volunteer earned within the eligibility period, as established by separate resolution. The active volunteer may only elect to take either the earned income tax credit or real property tax credit, and may not take both.

- (1) 50-74 Points – Twenty-five (25%) Percent
- (2) 75-99 Points – Fifty (50%) Percent

- (3) 100-125 Points –Seventy-five (75%) Percent
- (4) 125 or more Points – One Hundred (100%) Percent

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 Secretary:
 - (i) A true and correct receipt from the township real estate tax collector of the paid township real property taxes for the year which the claim is being filed.
 - (ii) The tax credit certificate.
 - (iii) Photo identification.
 - (iv) Documentation that the tax paid was for qualified real property as defined in this Ordinance.
- (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 Secretary shall reject the claim for a Township real property tax credit if the taxpayer fails to provide the documents required under subsection 125-75.2(C).
- (2) If the Township Secretary rejects the claim, 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 125-76.
- (3) The taxpayer shall have thirty (30) days to appeal the decision of the Township Secretary.

SECTION 125-76. APPEALS

A) Earned Income Tax Credit Appeals

- (1) Any taxpayer aggrieved by a decision under Section 127-75.1 shall have a right to appeal said decision.

- (2) A Taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.
- (3) All appeals of decision under Section 127-75.1 shall follow the provisions of 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 Section 125-75.2 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 under Section 125-75.2 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."

SECTION 125-77. SEVERABILITY

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 Board of Supervisors of West Manchester 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.

This Ordinance shall be effective five days after enactment of the Ordinance.

ENACTED AND ORDAINED by the Board of Supervisors of West Manchester Township this 23 day of March, 2023.

**BOARD OF SUPERVISORS OF
WEST MANCHESTER TOWNSHIP**

BY:




Chairman


Vice-Chairman


Supervisor

ATTEST:



Secretary