

ORDINANCE NO. _____

**PLYMOUTH TOWNSHIP
MONTGOMERY PENNSYLVANIA**

**AN ORDINANCE OF PLYMOUTH TOWNSHIP, MONTGOMERY COUNTY,
PENNSYLVANIA, AMENDING THE CODE OF ORDINANCES AT PART II [GENERAL
LEGISLATION], CHAPTER 22 [TAXATION], TO PROVIDE A NEW ARTICLE XI
[VOLUNTEER SERVICE REAL PROPERTY TAX REBATE] PROVIDING INCENTIVES FOR
QUALIFYING VOLUNTEERS SERVING A VOLUNTEER FIRE COMPANY OR A NON-
PROFIT EMERGENCY MEDICAL SERVICES AGENCY IN ACCORD WITH
PENNSYLVANIA ACT NO. 172 OF 2016**

WHEREAS, The Township of Plymouth is a duly organized Home Rule municipality, existing and operating in accordance with the laws of the Commonwealth of Pennsylvania; and

WHEREAS, Pursuant to Section 301 of the Home Rule Charter, all powers of the Township are vested in and exercised by a Council, including the power to make and adopt ordinances and resolutions consistent with the Constitution and laws of the Commonwealth and the Home Rule Charter; and

WHEREAS, 35 Pa.C.S.A. § 79A01, et. seq., authorizes municipalities, via ordinance, to enact a tax rebate to be applied to an active volunteer's tax liability in recognition of the individual's active service as a volunteer; and

WHEREAS, the Council of Plymouth Township desires to amend Chapter 22 of the Township Code of Ordinances to add a new Article XI [Volunteer Service Real Property Tax Rebate];

NOW, THEREFORE, The Council of Plymouth Township, Montgomery County, Pennsylvania, does hereby **ENACT** and **ORDAIN** that the Code of Ordinances of Plymouth Township, Pennsylvania, is hereby amended as stated below:

SECTION 1. Amendment to Chapter 22 [Taxation] providing a new Article XI [Volunteer Service Real Property Tax Rebate].

The Township's Code, Part II [General Legislation], Chapter 22 [Taxation], shall be amended to add new Article XI [Volunteer Service Real Property Tax Rebate], which shall read as follows:

**Article XI
Volunteer Service Real Property Tax Rebate**

§22-203. Scope and Purpose

- A. Scope. The scope of this Ordinance relates to Act 172 of 2016, as well as Act 91 of 2020, and its intended incentives for municipal volunteers of fire companies and nonprofit emergency medical services agencies.

- B. Purpose. The purpose of this Ordinance 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 Plymouth 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 and nonprofit emergency medical services 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 or nonprofit emergency medical services agency.

§22-204. **Definitions.**

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

“Administrative Member” A volunteer who provides non-Emergency Responder service with an Eligible Agency.

“Agency Supervisor” The Chief of the Fire Department (or designee), or the supervisor of the not-for-profit emergency medical service (or designee) agency.

“Eligible Agency” A fire company or not-for-profit emergency medical service agency which serves Plymouth Township.

“Eligibility Period” The calendar year in which the Volunteer accrues points towards eligibility for the Active Volunteer Service Tax Rebate Program.

“Emergency Responder” A Volunteer who responds to an emergency response call with an 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 he/she shall have been when the call was received.

“Qualified Real Property” A residential real property owned or jointly owned and occupied as the primary domicile of a volunteer with an eligible agency, not subject to delinquent taxes.

“Township” Plymouth Township, Montgomery County, Pennsylvania.

“Volunteer” A member of a fire company or not-for-profit emergency medical service agency who has complied with, and is certified under, the Active Volunteer Service Tax Rebate Program. The Volunteer can either be an Emergency Responder and/or an Administrative Member.

§22-205. **Active Volunteer Service Tax Rebate Program.**

- A. Real Property Tax Rebate. The Plymouth Township Council hereby establishes an Active Volunteer Service Tax Rebate Program. The real property taxes eligible for such rebate shall include the Fire Services Fee as provided for in Section 22-119 of the Plymouth Township Code

of Ordinances. Such tax rebate shall be provided to the Qualifying Volunteer for real property taxes imposed by the Township during a qualifying year for the Volunteer's owner-occupied Qualified Real Property.

- B. Establishment of Criteria. The Plymouth Township Council hereby establishes, and may from time to time establish by Resolution, the annual criteria that must be met to qualify for a tax rebate under the Active Volunteer Tax Rebate Program. Unless or until changed by Resolution, the criteria will remain unchanged from year to year.
- C. Criteria. To qualify for a tax rebate under the Active Volunteer Tax Rebate Program, as of the date of the application, an individual must have been a member of an Eligible Agency for the entire Eligibility Period, and the individual must earn a minimum of 50 points in that same year from one or a combination of the following categories:
1. Emergency Response Calls
 - a. Emergency Response Call – 2 points per Emergency Response 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
 - d. EMS Certification Training – 1 point per 4 hours
 - e. EMS Continuing Education – 2 points per training
 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/Administrative Officer – 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 a Volunteer in the Eligible Agency
- 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

- D. Eligible Persons. The Active Volunteer Tax Rebate Program is available to residents of Plymouth Township who are volunteers of an Eligible Agency and otherwise meet the requirements of the program described herein. The Active Volunteer Tax Rebate Program shall only apply to a Volunteer's owner-occupied Qualified Real Property.
- E. Eligibility Period. To qualify for a tax rebate under the Active Volunteer Service Tax Rebate Program, a Volunteer must meet the 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. Eligibility List. The Agency Supervisor 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 Volunteer's name, whether they are an Emergency Responder or an Administrative Member, how many points they have earned, and how many points were earned from the Emergency Responses and Training Categories. The Agency Supervisor shall transmit the notarized Eligibility List to the Township Secretary of Plymouth Township no later than February 15th of each year.
- G. Record Keeping. The Agency Supervisor shall keep specific records of each Volunteer's activities to substantiate points earned under the Active Volunteer Service Tax Rebate Program for three years after the points were earned.
- H. Injured Emergency Responder. An Emergency Responder who is injured during an Emergency Response Call may be eligible for future tax rebates and may appear on the Eligibility List provided by the Agency Supervisor. The injury must have occurred while responding to, participating in, or returning from, an Emergency Response Call with an Eligible Agency.

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 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 Emergency Responder. In such a case, the injured Emergency Responder shall be deemed an Emergency Responder for the Eligibility Period. An injured Emergency Responder may receive the rebate for up to five (5) consecutive tax years as long as satisfactory documentation as outlined above is submitted each year.

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 Emergency Responder and upon submitting such documentation again shall be deemed an Emergency Responder for that Eligibility Period. An injured Emergency Responder shall only be deemed an Emergency Responder for a maximum of five (5) consecutive Eligibility Periods and will receive the greater of the percentage rebate they received in the prior year or a 25% rebate.

- I. Active Military/Reserve Service. An eligible Volunteer who is in the military or reserve status will receive points as assigned in Paragraph C of this Section for each call responded to by their home company and for each home company drill missed. The eligible Volunteer may not receive more than 75 points per year pursuant to this paragraph during active military or reserve status.

§22-206. **Tax Rebate.**

- A. Tax Rebate. Each Volunteer whose name appears on the Eligibility List, upon whom the local property tax has been imposed in the qualifying year, and who complies with the requirements of this Active Volunteer Service Tax Rebate Program shall be eligible to receive a tax rebate, in an amount described herein, on qualified real estate taxes paid to the Township for the Volunteer's owner-occupied Qualified Real Property located within the Township.
- B. Amount and Limit. The rebate provided by this Ordinance shall be based on the number of points the Volunteer earned, not to exceed 100% of the qualified Township real estate tax paid. To claim more than a 25% tax rebate, at least 50% of points must be earned from the Emergency Response Calls and/or the Training categories.
 1. Qualified Real Property Tax Rebate for Emergency Responders
 - 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.
 2. Qualified Real Property Tax Rebate for Administrative Member
 - a. To receive a 10% rebate, 25 points must be achieved.
- C. Payment of Rebate. Rebates will be issued within 45 days of approval of the Rebate in accordance with Procedures established by Township Council.

§22-207. **Procedures.**

The Township Council, or their designee, shall develop and make public procedures and necessary forms to implement the Active Volunteer Service Tax Rebate Program. Such procedures and forms shall be developed within sixty (60) days of adoption of this Ordinance and will be made publicly available on the Township's website.

§22-208. Appeals.

- A. Any individual aggrieved by an action, determination, or decision regarding their eligibility to receive the tax rebate, as outlined in Section 206 herein, shall have the right to appeal by mailing a written notice of appeal, via certified mail, return receipt requested, to the Township Council, Attention: Township Secretary, within fifteen (15) business days of the action, determination, or decision.
- B. Upon receipt of a timely mailed notice of appeal, the Township will schedule a hearing, which will occur within thirty (30) days from the Township's receipt of the notice of appeal.
- C. The Township will provide the individual, via certified mail, return receipt requested, to their last known address, or the individual's counsel's office address, notice of the date, time, and location of the hearing.
- D. If the individual desires a continuance of the hearing, they must submit, and the Township must receive, the written application for a continuance to Township Council, Attention Township Secretary, no later than forty-eight (48) hours in advance of the scheduled hearing.
- E. The Township will appoint a hearing officer to conduct the hearing. The appealing individual may engage counsel, at their own expense, to represent them at the hearing.

Within thirty (30) days after the hearing, the hearing officer will render a written decision, which shall contain findings and rationale for the decision.

§22-209. Penalties for False Reporting.

- 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 \$2,500.
- 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 \$2,500.

SECTION 2. Repeal and Ratification.

All ordinances or parts of ordinances inconsistent herewith or in conflict with any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed. Any other terms and provisions of the Township's Code unaffected by this Ordinance are hereby reaffirmed and ratified.

SECTION 3. Severability.

Should any section, paragraph, sentence, clause, or phrase in this Ordinance be declared unconstitutional or invalid for any reason, the remainder of the Ordinance shall not be affected thereby and shall remain in full force and affect, and for this reason the provisions of this Ordinance shall be severable.

ORDAINED AND ENACTED by the Council of Plymouth Township, Montgomery County, Pennsylvania, this _____ day of _____, 2024.

COUNCIL OF PLYMOUTH TOWNSHIP

BY: _____
Karen R. Bramblett, Chair

ATTEST: _____
Karen B. Weiss, Manager/Secretary