

FRANKLIN TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. 2017-02

AN ORDINANCE OF FRANKLIN TOWNSHIP, CHESTER COUNTY, PENNSYLVANIA, AMENDING CHAPTER 24, "TAXATION; SPECIAL" OF THE CODIFIED ORDINANCES OF FRANKLIN TOWNSHIP BY ADDING A NEW PART 4, "VOLUNTEER SERVICE TAX CREDIT" PROVIDING INCENTIVES FOR MUNICIPAL VOLUNTEERS OF FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICES AGENCIES; AND AMENDING PART 1, EARNED INCOME TAX, SECTION 24-101, DEFINITIONS AND SECTION 24-104 NO EXEMPTION FROM TAX;

**BE IT ENACTED and ORDAINED** by the Board of Supervisors of the Township of Franklin, Chester County, Pennsylvania, and it is hereby enacted and ordained that:

**SECTION 1:** Chapter 24, of the Code of Franklin Township is hereby amended by adding a new Part 4 as follows:

**Part 4 - VOLUNTEER SERVICE TAX CREDIT**

**Section 24-401 Title.**

This Part shall be known as the "Volunteer Service Tax Credit Ordinance."

**Section 24-402 Authority.** Pennsylvania Act No. 172 of November 2016 provides a tax credit for municipal volunteers of fire companies and nonprofit emergency medical services agencies who reside in Franklin Township.

**Section 24-403 Purpose.** The purpose of this ordinance is to authorize enactment of a tax credit against an active volunteer's tax liability 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.
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

**Section 24-404 Definitions.**

**Active volunteer** -A volunteer for a volunteer fire company or nonprofit emergency medical services agency who has complied with the requirements of the volunteer service credit program and who is certified under Section 24-409

**Commissioner** - The State Fire Commissioner of the Commonwealth of Pennsylvania.

**Earned Income Tax** - A tax on earned income and net profits levied under Section 24- 201 of the Code of Ordinances of Franklin Township.

**Governing Body** - The Board of Supervisors of Franklin Township.

**Individual**- A volunteer.

**Local Tax Enabling Act** - The Local Tax Enabling Act (P.L. 1257, No. 511) et seq., and as amended in the future.

**Municipality** - Franklin Township.

**Nonprofit Emergency Medical Services Agency** - An emergency medical services agency chartered as a nonprofit corporation located or providing service within the bounds of Franklin Township.

**Tax Credit** - The tax credit granted under Section 24 - 304 relating to program authorization of or Section 24 - 306 relating to real property tax credit.

**Volunteer** - A member of a volunteer fire company or a nonprofit emergency medical services agency.

**Volunteer Fire Company** - A nonprofit chartered corporation, association or organization located or providing service within the bounds of Franklin Township.

**Volunteer Service Credit Program** - The program established under Section 24 - 308 (relating to volunteer service credit program) to determine the active status of a volunteer.

**Section 24-405. Earned Income Tax Credit.** Franklin Township by Ordinance 2005-01 adopted an Earned Income Tax and by way of this ordinance a tax credit is hereby created in the amount of a the total earned income tax paid by residents of the Township who volunteer their time with a local Fire Company or Nonprofit Emergency Medical Services Agency.

**Section 24-406 Real Property Tax Credit.**

The Board of Supervisors hereby creates a tax credit against real property tax to be granted to any active volunteer. The tax credit shall apply to tax levied on residential real property owned and occupied by an active volunteer who is certified under Section 24- 409 below. The amount of the tax credit authorized shall not exceed twenty percent (20%) of the tax liability of the active volunteer.

**Section 24-407 Claim.**

1. Eligibility - An individual who satisfies all of the following criteria may claim a tax credit established under this chapter:
  - a. The individual is subject to a tax of Franklin Township that has established a tax credit under this Section.
  - b. The individual is certified under Section 24-410 below.
2. Return - An active volunteer may claim a tax credit provided for under this Part when filing a joint return. The tax return form shall provide a mechanism for separating the liability of an individual for any earned income tax imposed by the Township.

### **Section 24-408 Limitations.**

A tax credit established under this Section may be used against the active volunteer's tax liability for the current taxable year and every year thereafter. The tax credit established under this Section shall remain in effect until the Board of Supervisors of Franklin repeals this ordinance.

### **Section 24-409 Volunteer Service Credit Program.**

1. Establishment - The Board of Supervisors of Franklin Township does hereby establish a volunteer service credit program to establish the annual requirements for the certification of a volunteer in active service at a volunteer fire company or a nonprofit emergency medical services agency providing service to the municipality.
2. Activities - The volunteer service credit program shall be administered by the Township Manager and shall consider the following activities in determining credit toward a certification of active service:
  - a. The number of emergency calls to which a volunteer responds.
  - b. The level of training and participation in formal training and drills for a volunteer.
  - c. The total amount of time expended by a volunteer on administrative and other support services, including fundraising and facility or equipment maintenance.
  - d. 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.
3. Guidelines - The Board of Supervisors shall, with the advice of the chief(s) of a volunteer fire company and the supervisor or chief of a nonprofit emergency medical services agency or their designees, adopt guidelines, including forms and applications, necessary to implement this section.
4. Eligibility List - A notarized list of eligible active volunteers shall be submitted to the governing body, no later than forty-five (45) days before tax notices are to be distributed, by the following:
  - a. The chief of a volunteer fire company, where applicable.
  - b. The supervisor or chief of a nonprofit emergency medical services agency, where applicable.

### **Section 24-410 Service Record.**

1. Log - The chief of a volunteer fire company or the supervisor or chief of a nonprofit emergency medical services agency, or their designee shall establish and maintain a service log that documents the activities of each volunteer that qualify for credit toward active service under the volunteer service credit program and the calculation of the total credits earned for each volunteer in the volunteer fire company or nonprofit emergency medical services agency.
2. Review - Service logs established and maintained by volunteer fire companies or nonprofit emergency medical services agencies shall be subject to periodic review by the commissioner, the Auditor General, the governing body where the volunteer fire company or nonprofit emergency medical services agency is located and the governing body where the volunteer fire company or nonprofit emergency medical services agency provides services.

**Section 24-411 Certification.**

1. Self-certification - The active volunteer shall sign and submit an application for certification to the chief of the volunteer fire company or the supervisor or chief of the nonprofit emergency medical services agency where the volunteer serves.
2. Injured volunteer. - An active volunteer who was injured during a response to an emergency call and can no longer serve as an active volunteer because of the injury and who would otherwise be eligible for a tax credit shall be eligible for the tax credit for the succeeding years.
3. Local sign-off - The chief and another officer of the volunteer fire company and the supervisor or chief and another officer of the nonprofit emergency medical services agency shall sign the application attesting to the individual's status as an active volunteer or that the individual can no longer serve as an active volunteer due to injury. The application shall then be forwarded to the municipality, as appropriate, for final review and processing.

**Section 24-412 Rejection And Appeal.**

1. The Township Manager shall consider any active volunteer who may satisfy the criteria established under this Part for each type of tax credit provided under this Part and make a determination to accept or reject any claim.
2. Appeal - An active volunteer shall have the right to appeal a claim that has been rejected by the Board of Supervisors. The Board of Supervisors shall establish, by ordinance, the procedure by which a rejected claim can be appealed.

**Section 24-413 Miscellaneous Provisions.**

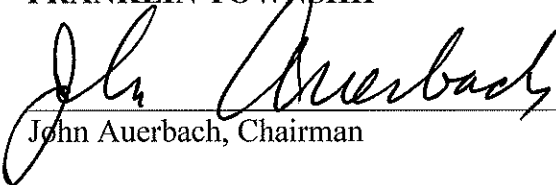
1. Penalties for false reporting
  - a. Any person who knowingly makes or conspires to make a false service record report under this Section commits a misdemeanor of the first degree punishable by a fine of \$2,500.
  - b. Any person who knowingly provides or conspires to provide false information that is used to compile a service record report under this section commits a misdemeanor of the first degree punishable by a fine of \$2,500.

**SECTION 2:** All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

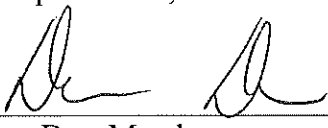
**SECTION 3:** This Ordinance shall become effective five (5) days after its passage or adoption.

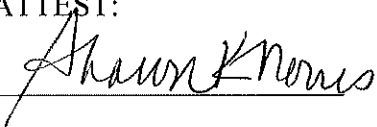
ENACTED and ORDAINED by the Board of Supervisors of Franklin Township, Chester County, Pennsylvania, this 19th day of April, 2017.

**BOARD OF SUPERVISORS  
FRANKLIN TOWNSHIP**

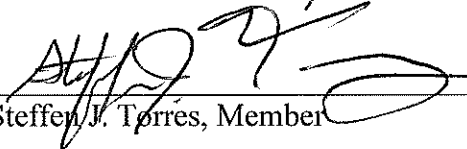
BY:   
John Auerbach, Chairman

BY:   
Penelope Schenk, Vice Chairman

BY:   
Donna Dea, Member

ATTEST:  


BY:   
David Snyder, Member

BY:   
Steffen J. Torres, Member