

**TOWNSHIP OF SILVER SPRING  
CUMBERLAND COUNTY, PENNSYLVANIA**

**ORDINANCE No. 2019-02**

**AN ORDINANCE OF ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM;  
ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE  
COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICES AGENCIES; AND  
ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS**

**Section 1. 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 2(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 response call with one of the entities listed under Section 2(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.* An unpaid member of a volunteer fire company or nonprofit emergency medical service agency.

**Section 2. Volunteer Service Tax Credit Program**

- A. Establishment. Silver Spring Township hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the Township's volunteer fire companies.

- B. Program Criteria. The Board of Supervisors shall establish by resolution the annual criteria that must be met to qualify for credits under the program based on the following standards:
- a. Volunteers shall provide at least 60 hours of service and shall either be:
  - b. An active firefighter who has completed Interior Firefighting Training or equivalent training based on his/her expected performance classification; or
  - c. A fire police officer; or
  - d. An active emergency medical technician who has received EMT I-Basic certification or higher; or
  - e. An administrative member who has met the requirements set forth in the bylaws of their eligible entity.
- C. Eligible Entities. The Volunteer Service Credit Program is available to residents of Silver Spring Township who are volunteer members in good standing in either of the following volunteer fire companies:
1. Silver Spring Ambulance & Rescue Association (Company 72)
  2. Silver Spring Fire Company (Company 31)
  3. New Kingstown Fire Company (Company 33)
- 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 3. For 2019 and each subsequent year thereafter, the eligibility period shall run from January 1 to December 31.
- E. Recordkeeping. Each volunteer fire company and nonprofit emergency medical service agency listed under Section 2(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 Township, the state Fire Commissioner, and the state Auditor General. Each eligible entity shall annually transmit to the Township a notarized eligibility list of all volunteers that have met the minimum criteria for a Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township no later than November 1 of each year. The eligible entity shall post the notarized eligibility list in an accessible area of the volunteer or nonprofit entity'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 the chief of the eligible entity. The chief or supervising officer shall sign the application, if the volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Township Treasurer. Applications shall not be accepted by the Township after April 1 of each year.

- G. **Municipal Review.** The Township Treasurer shall review applications for credit under the Volunteer Service Credit Program and cross-reference them with the notarized eligibility list. The Board of Supervisors shall approve all eligible applicants 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 Treasurer.
- 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 Treasurer shall issue updates, as needed, of the official Tax Credit Register to the following:
1. Board of Supervisors;
  2. Chief(s) of the eligible entities list under Section 2(C); and
  3. The Cumberland County Tax Bureau
- I. **Injured Volunteers:**
1. An emergency responder that 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 eligible entities listed under Section 2(C).
  2. An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 2 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 2(1)(2), along with updated documentation from a licensed physician stating that the injury still exists and prevents the emergency responder from qualifying as an active volunteer. The injured emergency responder shall again be deemed an active volunteer for that tax year. An injured emergency responder shall only be deemed an active volunteer for a maximum of five consecutive years.

### **Section 3. Earned Income Tax Credit**

- A. **Tax Credit.** Each active volunteer who has been certified under the Silver Spring Township Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$250. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.
- B. **Claim.** An active volunteer with a tax credit certificate may file a claim for the tax credit on his/her Township's earned income tax liability when filing a final return for the preceding calendar year with the Tax Officer of the Cumberland County Tax Bureau.

**C. 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 Treasurer.
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 5.

**Section 4. Real Property Tax Credit**

A. Tax Credit. Each active volunteer who has been certified under the Silver Spring Township Volunteer Credit Program shall be eligible to receive a real property tax credit of 20 percent (20%) of the municipal tax liability on his/her qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

**B. 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 municipality'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 Treasurer:
  - i. A true and correct receipt from the municipal real estate tax collector of the paid municipal property taxes for the tax year which the claim is being filed;
  - ii. The tax credit certificate;
  - iii. Photo identification; and
  - iv. Documentation that the tax paid was for qualified real property 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.

**C. Rejection of Tax Credit Claim**

1. The Township Treasurer shall reject the claim for a municipal real property tax credit if the taxpayer fails to provide the documents required under Section 4(B)(1).
2. If the Township Treasurer 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 5.

**Section 5. Appeals**

A. Earned Income Tax Credit Appeals.

1. Any taxpayer aggrieved by a decision under Section 3 shall have 30 days to appeal a decision or rejection of a claim.
2. All appeals of decisions under Section 3 shall follow the provisions of the Ordinance No. 1999-02.

B. Real Property Tax Credit Appeals.

1. Any taxpayer aggrieved by a decision under Section 4 shall have 30 days to appeal a decision or rejection of a claim.
2. All appeals under Section 4 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 6. Severability**

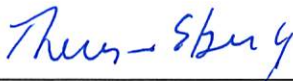
In the event that any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of the Ordinance, it being the intent of Silver Spring Township that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.

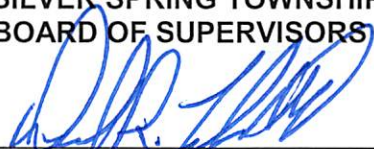
**Section 7. Effective Date**

This Ordinance shall take effect upon enactment.

**ENACTED AND ORDAINED** this 23<sup>rd</sup> day of January, 2019.

**ATTEST:**

  
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Theresa Eberly, Secretary

**SILVER SPRING TOWNSHIP  
BOARD OF SUPERVISORS**  
  
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David R. Lenker, II, Chair