

**PERKASIE BOROUGH
ORDINANCE NO. _____**

**AN ORDINANCE OF THE BOROUGH OF PERKASIE,
COMMONWEALTH OF PENNSYLVANIA, ENACTING A TAX REBATE
PROGRAM FOR VOLUNTEER MEMBERS OF FIRE COMPANIES OR
NON-PROFIT EMERGENCY MEDICAL SERVICE AGENCIES; AND
ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS**

WHEREAS, emergency medical and firefighting services are critical to Perkasio Borough residents and businesses; and

WHEREAS, Act 172 of 2016, Title 35 Health and Safety was amended in December 2020 to allow Boroughs to participate in volunteer firefighter and emergency medical services tax rebate programs; and

WHEREAS, The Borough of Perkasio (the “Council”) recognizes the need for community volunteers for local fire companies and emergency services; and

WHEREAS, the goal of the Active Volunteer Service Tax Rebate Program is to encourage membership and service in the Borough’s volunteer fire companies and emergency medical services; and

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Borough of Perkasio (the “Council”) as follows:

Section 1. Title.

This Ordinance shall be known as the “Active Volunteer Service Tax Rebate Ordinance.”

Section 2. Authority.

This Ordinance is authorized pursuant to the Act of November 21, 2016, P.L. 1509 (Act 172 of 2016) (35 Pa. C.S. § 79A01, et. seq.), as amended by Act 91 of 2020.

Section 3. Purpose.

The purpose of this Ordinance is to acknowledge the value and dedication of volunteer fire protection and EMS services provided by active volunteers and to encourage others to become involved as active volunteers in Perkasio Borough, Pennsylvania. Accordingly, this Ordinance

provides financial incentives in the form of a rebate on the real estate taxes levied by Perkasio Borough.

Section 4. 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” An organization who provides Emergency Medical Services and/or Fire Protection (Fire Company/Department) within the boundaries of Perkasio Borough.

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

“Borough” The Borough of Perkasio, Bucks County, Pennsylvania.

“Eligible Agency” A fire company and/or a not-for-profit emergency medical service agency operating within Perkasio Borough.

"Emergency Responder" A volunteer who responds to an emergency 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 another 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.

"Volunteer" A member of a fire company or not-for-profit emergency medical services 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.

Section 5. Active Volunteer Service Tax Rebate Program.

A. **Establishment.** The Borough Council hereby establishes an Active Volunteer Service Tax Rebate Program. The goal of the program is to encourage membership and service in the Perkasio Borough fire company and not-for-profit emergency medical services agencies.

B. **Establishment of Criteria.** The Borough 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 Service 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 Service 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
 - b. Bona Fide Duty Shift - 1 point per hour
2. Training
 - a. Department Training (Drill) - 2 points per training
 - b. Pro Board/IFSAC/State EMS Certification Training Course - 2 points per 8 hours
 - c. Successful Certification of a Pro Board/IFSAC/State EMS Certification Course – 20 points
 - d. EMS Continuing Education - 2 points per training
3. Meetings
 - a. Eligible Agency/Company business & membership meetings- 2 points per meeting
 - b. Agency/Company Committee meetings - 2 points per meeting
 - c. Agency/Company endorsed committee/association meeting - 2 points per meeting
4. Public Outreach / Recruitment
 - a. Fire Prevention Activities - 2 points per event
 - b. CPR/first aid training/ bleed Control training - 2 points per event
 - c. Recruitment - 2 points per event
 - d. 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 Agency Physical - 10 points per year
 - c. Longevity - 2 points per 5 years of service as a Volunteer in the Eligible Agency

D. Eligible Persons. The Active Volunteer Service Tax Rebate Program is available to residents of Perkasio Borough who are volunteers of an Eligible Agency and otherwise meet the requirements of the program described herein.

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 develop a notarized 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 February 1st 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 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 Borough Manager 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 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 that Eligibility Period. An injured emergency responder may receive the rebate for up to five consecutive tax years so 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 consecutive Eligibility Periods and will receive the percentage rebate they received in the prior year.

Section 6. Tax Rebate.

A. Tax Rebate. Each volunteer whose name appears on the Eligibility List, who has paid their property tax in the current application 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 Borough.

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 Borough real estate taxes levied up to \$1,000. To claim more than a 25% tax rebate, at least 50% of points must be

earned from the Emergency Response Calls (Section 5(C)(1)) and/or the Training (Section 5(C)(2)) categories.

1. Qualified Real Property Tax Rebate for Emergency Responders

- a. To receive a 25% tax rebate (\$250 max), 100 points must be achieved.
- b. To receive a 50% tax rebate (\$500 max), 200 points must be achieved.
- c. To receive a 75% tax rebate (\$750 max), 400 points must be achieved.
- d. To receive a 100% tax rebate (\$1,000 max), 600 points must be achieved.

2. Qualified Real Property Tax Rebate for Administrative Member

- a. To receive a 10% tax rebate (\$100 max), 50 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 the Borough Manager.

Section 7. Procedures.

The Borough Manager 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 one-hundred twenty (120) days of approval of this Ordinance and will be publicly available on the Borough's website.

Section 8. Appeals.

A Volunteer may appeal a decision of the Borough not approving the issuance of a tax rebate payment to a Volunteer by submitting a written request for a hearing to the Borough Manager or her/his designee, within 10 business days of the decision of the Borough. Binding arbitration shall be conducted in accordance with the rules of the American Arbitration Association and the costs of arbitration shall be shared equally between the parties to the arbitration proceeding.

Section 9. 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 10. Severability.

If 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 is the intent of the Borough that any invalid section, sentence, clause, or part of this Ordinance shall be severable, and the remainder of this Ordinance shall be, and shall remain, in full force and effect.

Section 11. Audit.

The Active Volunteer Service Tax Rebate Program shall be subject to periodic review by the Borough Manager.

Section 12. Effective Date.

This Ordinance shall become effective immediately. Volunteers may first apply in 2025 for a real estate tax rebate on qualified Borough real estate taxes paid in 2024 and volunteer services provided January 1, 2024, through December 31, 2024.

DULY ENACTED by the Borough Council of the Borough of Perkasio, this 18th day of December, 2023.

ATTEST:

BOROUGH OF PERKASIE

Andrea L. Coaxum, Secretary

James Ryder, Council President

Examined and approved this 18th day of December, 2023.

Jeff Hollenbach, Mayor

**THIS ORDINANCE SHALL BECOME EFFECTIVE
IMMEDIATELY UPON ENACTMENT AND SIGNATURE**