

**BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 901 - 2018**

**INTRODUCED BY COUNCIL – September 10, 2018**

**ADOPTED BY COUNCIL – September 10, 2018**

AN ORDINANCE OF THE BOROUGH OF COLUMBIA, LANCASTER COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF A VOLUNTEER FIRE COMPANY; ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS; PROVIDING FOR THE REPEAL OF INCONSISTENT ORDINANCES; PROVIDING FOR THE SEVERABILITY OF THE ORDINANCE; AND PROVIDING THAT THE ORDINANCE SHALL TAKE EFFECT AS PROVIDED BY PENNSYLVANIA LAW.

**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 listed under Section 2(c) who has complied with, and is certified under, the Volunteer Service Credit Program. Administrative Staff, Emergency Responders and Support Staff are eligible to be considered as active volunteers provided they meet the criteria.

**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 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.** A member of a volunteer fire company.

**SECTION 2. Volunteer Service Credit Program.**

A. **Establishment.** The Borough of Columbia hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community's volunteer fire company.

B. Eligible Entities. The Volunteer Service Credit Program is available to residents of the Borough of Columbia who are volunteers of the Columbia Borough Fire Department.

C. 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 2018, and each subsequent year thereafter, the eligibility period shall run from January 1<sup>st</sup> until December 31<sup>st</sup>.

D. Recordkeeping. The chief of the volunteer fire company 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 Borough of Columbia, the State Fire Commissioner and the State Auditor General. The chief shall annually transmit to the Borough of Columbia 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 Borough of Columbia no later than January 31<sup>st</sup> for the previous years' service eligibility. The chief shall post the notarized eligibility list in an accessible area of the volunteer fire company's facilities.

E. 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. The chief shall sign the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program and forward it to the Borough Manager. Applications shall not be accepted by the Borough after April 1<sup>st</sup> of each year.

F. Municipal Review. The Borough Manager shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Borough Council shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Borough Council shall be issued the appropriate tax rebate by the Borough Manager.

G. Official Tax Credit Register. The Borough of Columbia shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Borough Manager shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) Borough Council; and
- (2) Chief of the volunteer fire company.

H. Injured Volunteers.

(1) An emergency responder that is injured during an emergency response call or during Department approved and/or required training exercises may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call or

Department approved and/or required training exercises with one of the 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, along with updated documentation from a licensed physician stating that the injury still exists and prevents them 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 tax years.

### SECTION 3. Real Property Tax Rebate.

A. Tax Credit. Each active volunteer who has been certified under the Columbia Borough Volunteer Service Credit Program shall be eligible to receive a grant of real property tax credit as follows:

(1) Emergency Responders – Basic Level – Must respond to 20% of emergency and non-emergency fire responses that the Columbia Borough Fire Department is dispatched to. If the 20% is met by the volunteer member, they are eligible for a 10% rebate from the Columbia Borough real estate taxes.

(2) Emergency Responders – Advanced Level – Must respond to 40% of emergency and non-emergency fire responses that the Columbia Borough Fire Department is dispatched to. If the 40% is met by the volunteer member, they are eligible for a 20% rebate from the Columbia Borough real estate taxes.

(3) Administrative Staff – Basic Level – Must attend 45% of the Company meetings and Board of Director meetings for the Department. If the 45% is met by the volunteer member, they are eligible for a 10% rebate from the Columbia Borough real estate taxes.

(4) Administrative Staff – Advanced Level – Must attend 90% of the Company meetings and Board of Director meetings for the Department. If the 90% is met by the volunteer member, they are eligible for a 20% rebate from the Columbia Borough real estate taxes.

(5) Support Staff – Basic Level – Must actively participate in 75 hours of fund-raising activity offered by the Columbia Borough Fire Department. Fund-raising activities include bingo, kitchen, steak and seafood festival, barbeques and any events used for raising funds for the benefit of the Columbia Borough Fire Department. If the 75 hours is met by the volunteer member, they are eligible for a 10% rebate from the Columbia Borough real estate taxes.

(6) Support Staff – Advanced Level – Must actively participate in 150 hours of fund-raising activity offered by the Columbia Borough Fire Department. Fund-raising activities include bingo, kitchen, steak and seafood festival, barbeques and any events used for raising funds for the benefit of the Columbia Borough Fire Department. If the 150 hours is met by the volunteer member, they are eligible for a 20% rebate from the Columbia Borough real estate taxes.

B. Application or Credit. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

C. Claim.

(1) An active volunteer 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 Borough Treasurer. An active volunteer shall file the following with the Borough Manager:

(i) A true and correct receipt from the municipal real estate tax collector of the paid municipal real property taxes for the tax year which the claim is being filed.

(ii) Photo identification.

(iii) 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 Borough Treasurer shall issue the tax refund to the active volunteer in the form of a property tax rebate.

D. Rejection of the Tax Credit Claim.

(1) The Borough Manager shall reject the claim for a municipal real property tax credit if the taxpayer fails to provide the documents required under subsection (B)(1).

(2) (2) If the Borough Manager 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 5.

(3) Taxpayers shall have 30 days to appeal the decision of the Borough Manager.

**SECTION 4. Appeals.**

**A. Real Property Tax Credit Appeals.**

(1) Any taxpayer aggrieved by a decision under Section 4 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 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 5. 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 Borough 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.

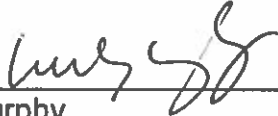
**SECTION 6.** All ordinances or resolutions or parts of ordinances or resolutions insofar as they are inconsistent herewith are hereby repealed and rescinded.

**SECTION 7.** In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any of the remaining provisions, sections, sentences, clauses or parts of this Ordinance; it being the intent of the Borough of Columbia that the remainder of the Ordinance shall be and shall remain in full force and effect.

**SECTION 8.** This Ordinance shall become effective as provided by the laws of the Commonwealth of Pennsylvania.

DULY ORDAINED AND ENACTED this 10 day of September, 2018,  
by the Borough Council of the Borough of Columbia, Lancaster County, Pennsylvania,  
in lawful session duly assembled.

BOROUGH OF COLUMBIA, LANCASTER  
COUNTY, PENNSYLVANIA

By:   
Kelly Murphy,  
President of Borough Council

ATTEST:

  
Rebecca S. Denlinger,  
Borough Manager/Secretary

Examined and approved this 10 day of September, 2018.

  
Leo S. Lutz, Mayor