

WS 1/18/2023
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THE BOARD OF COMMISSIONERS
OF DAUPHIN COUNTY, PENNSYLVANIA

ORDINANCE NO. 1-2023

AN ORDINANCE OF DAUPHIN COUNTY, PENNSYLVANIA PROVIDING FOR A REAL ESTATE TAX CREDIT FOR ACTIVE DAUPHIN COUNTY VOLUNTEER FIRE FIGHTERS AND VOLUNTEER EMS PERSONNEL RESIDING IN DAUPHIN COUNTY

BE IT HEREBY ENACTED AND ORDAINED and it is hereby enacted and ordained by the Board of Commissioners of Dauphin County as follows:

SECTION 1: TITLE.

This Ordinance shall be known as the "Active Volunteer Real Estate Tax Credit 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 Dauphin County, Pennsylvania. Accordingly, this Ordinance provides financial incentives in the form of credits against Dauphin County real estate tax (excluding the Dauphin County library real estate tax for which no credit shall be provided) imposed by Dauphin County.

SECTION 4: DEFINITIONS.

The following words and phrases when used in this Ordinance shall have the meanings ascribed to them in this Section:

ACTIVE VOLUNTEER – a volunteer of any volunteer fire company or volunteer of any nonprofit emergency medical services agency: (a) which volunteer fire company or nonprofit emergency medical services agency has a station location in Dauphin County and (b) which volunteer occupies real estate in Dauphin County of which property the volunteer is the legal owner and for which property the volunteer is responsible for paying Dauphin County real estate tax, and

(c) who has complied with the membership requirement of Section 8 and who is certified in accordance with Section 7 of this Ordinance.

BOARD OF COMMISSIONERS – the Board of Commissioners of Dauphin County, Pennsylvania.

COMMISSIONER – the State Fire Commissioner of the Commonwealth of Pennsylvania.

COMMISSIONERS' OFFICE – The office of the Dauphin County Commissioners.

REAL ESTATE TAX – the tax on real property located within Dauphin County imposed by ordinance of the Board of Commissioners (excluding that tax on real property imposed for the benefit of the Dauphin County Library System).

INDIVIDUAL – a volunteer.

VOLUNTEER – a member of a volunteer fire company or a member of a nonprofit emergency medical services agency, which volunteer fire company or services agency has a station located in Dauphin County and provides emergency services in Dauphin County, and which member occupies property in Dauphin County that is subject to Dauphin County real estate tax that the member is obligated to pay as the property owner, whether alone or jointly with another owner of that property.

TAX CREDIT – the real estate tax credit granted pursuant to Section 6 of this Ordinance.

VOLUNTEER SERVICE CREDIT PROGRAM – the program established pursuant to Section 8 of this Ordinance for purposes of determining the active status of a volunteer.

SECTION 5: ELIGIBILITY.

Any volunteer may claim a tax credit as established in Section 6 if the individual is certified in accordance with Section 7 of this Ordinance.

SECTION 6: DETERMINATION OF TAX CREDIT.

For each individual meeting the eligibility requirements of Section 5 of this Ordinance, the real estate tax credit shall be the amount of the real estate tax paid by the volunteer, not to exceed two hundred fifty dollars (\$250.00).

SECTION 7: CERTIFICATION PROCEDURE.

For an individual to be eligible to claim a tax credit, the following procedures shall be followed:

- A. An active volunteer's fire company chief or nonprofit emergency medical services agency chief or manager shall certify in writing to the Commissioners'

Office, on a form designated by the County, a notarized list of volunteers that have complied with the fire company's or nonprofit emergency medical services agency's service requirements for the volunteer to remain in good standing by November 30, no later than December 15 for certification applicable to the period just elapsed of January 1 through November 30. The certification must indicate that the volunteer remained in good standing as a member of the fire company or nonprofit emergency medical services agency for a period of at least six months between the time period of January 1 through November 30 or that the individual can no longer serve as an active volunteer due to injury, as applicable.

B. The volunteer shall submit a completed and signed Application and provide a copy of the paid County real estate tax receipt for the property owned and occupied by the active volunteer to the Chief of the Fire Company or manager of the nonprofit emergency services agency to be included in the packet submitted by the Fire Chief or manager to be submitted to Dauphin County before the March 31, 2023 deadline.

C. The Commissioners' Office, after the timely receipt of the certification, the copy of the paid real estate tax receipt and the completed and executed application, shall, if all items are in order, issue to the volunteer a check payable to the volunteer in the amount of the applicable credit as determined in Section 6.

SECTION 8: VOLUNTEER MEMBERSHIP GUIDELINES.

The requirement necessary for a volunteer to be certified as being eligible as an active volunteer shall be the representation in writing provided to the Commissioners' Office by the active volunteer's fire company chief or nonprofit emergency medical services agency chief or manager, demonstrating that the volunteer has been a member in good standing of the fire company or emergency medical services agency for at least six months during the time period from January 1 through November 30 of the same year. The active volunteer's fire company chief or nonprofit emergency medical services agency chief or manager must certify that that the active volunteer is either: an officer of the fire company or nonprofit emergency medical services agency, or that the active volunteer has participated in at least three (3) emergency calls per annum.

SECTION 9: MEMBERSHIP LOG.

An active volunteer's fire company chief or nonprofit emergency medical services agency chief or manager, or his or her designee, shall establish and maintain a record notating the volunteer's status as a member in good standing. The membership log shall document the volunteer's membership for at least the time period of January 1 through November 30 each year. The membership log required to be maintained under this Section shall be subject to periodic review by the Commissioner, the Auditor General and the Board of Commissioners.

SECTION 10: ACTIVE VOLUNTEER INJURY.

An active volunteer who was injured during a response to an emergency call and can no longer serve as an active volunteer because of that injury, and who would otherwise be eligible for a tax credit, shall be eligible for the tax credit for the succeeding five (5) tax years. The injured volunteer must compete, sign and apply for certification and provide documentation from a licensed physician to the volunteer's fire company chief or nonprofit emergency medical services agency chief or manager no later than December 15 for certification applicable to the immediately preceding period of January 1 through November 30. After submission of the application, the procedures in Section 7. B and C, above, shall be followed.

SECTION 11: APPEAL.

A volunteer may appeal a decision of the Commissioners' Office not approving the issuance of a tax credit payment to a volunteer by submitting a written request for binding arbitration to the Chief Clerk of Dauphin County or his designee, within ten (10) days of the decision date. 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 parties to the arbitration proceeding.

SECTION 12: PENALTIES FOR FALSE REPORTING.

Pursuant to 35 Pa.C.S.A. § 79A31(1) and (2):

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 two thousand five hundred dollars (\$2,500.00).

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 two thousand five hundred dollars (\$2,500.00).

SECTION 13: SEVERABILITY.

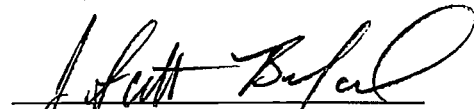
The provisions of this Ordinance shall be severable. If any of its provisions shall be held to be unconstitutional, illegal or otherwise invalid, that decision shall not affect the remaining provisions of this Ordinance.

SECTION 14: EFFECTIVE DATE.

This Ordinance shall become effective immediately, with active volunteers being eligible for the real estate tax credit applicable to the 2022 tax year for service provided January 1, 2022 through November 30, 2022.

DULY ENACTED AND ORDAINED this 18th day of January, 2023, by the Board of Commissioners in public session duly assembled.

ATTEST:



J. Scott Burford, Chief Clerk



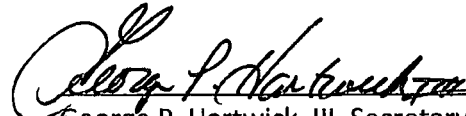
DAUPHIN COUNTY
BOARD OF COMMISSIONERS



Mike Pries, Chairman



Chad Saylor, Vice Chairman



George P. Hartwick, III, Secretary





DAUPHIN COUNTY, PENNSYLVANIA
CERTIFICATION OF QUALIFIED VOLUNTEERS FOR
DAUPHIN COUNTY REAL ESTATE TAX CREDIT
FOR TAX YEAR 2022

The undersigned, being the Chief of the Fire Company or the Chief or manager of the nonprofit emergency services agency identified below that is located and operating in Dauphin County, hereby certify that the following individuals qualify for the Dauphin County active volunteer real estate tax credit for the calendar year 2022. The individuals listed below have been members in good standing of the Fire Company or nonprofit emergency services agency for at least six (6) months of active service/participation between January 1 and November 30 for that calendar year and have met any activity or service requirements to be considered a member in good standing of the organization identified below.

Fire Department or
Nonprofit Emergency Services Agency Name: _____

QUALIFIED VOLUNTEERS - 2022

<u>Name</u>	<u>Address</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

*See fourth page for additional volunteers (print extra copies as needed)

By executing this Certification, I swear or affirm that the information contained herein is true and correct to the best of my knowledge, information, and belief and that this Certification is given subject to the penalties for false reporting noted in Dauphin County Ordinance No. 2023-1, Section 12.

Date: _____ Signature: _____
Chief or Manager Name: _____
Title: _____

Sworn to and subscribed before me this _____ day of _____.

Notary Public

Notary Seal:

INSTRUCTIONS

1. This Certification form is to be completed by the Chief of the volunteer fire company or the Chief or manager of the nonprofit emergency services agency described above, listing all members of the fire company or nonprofit emergency services agency who were members in good standing for the year noted above. A member in good standing is an individual who for at least a period of six months during the period of January 1 and November 30 of the year noted above has met the requirements of membership of the fire company or nonprofit emergency services agency as a volunteer providing emergency services.
2. This Certification must be signed by the Chief or manager in the presence of a notary public and the notary's signature and seal must appear in the spaces indicated.
3. The completed, signed and notarized Certification must be delivered to and received by the Dauphin County Chief Clerk's Office, 2 South Second Street, 4th Floor, Harrisburg, Pennsylvania 17101 no later than March 31, 2023 in the year for which the real estate tax credit applies.
4. The completed active volunteer application forms for EACH eligible applicant should be included in the packet with this signed and notarized form.
5. Dauphin County Ordinance No. 2023-1, Section 12 provides that any person who knowingly provides or conspires to provide false information that is used to compile a service record report commits a misdemeanor of the first degree punishable by a fine of \$2,500.00.



DAUPHIN COUNTY, PENNSYLVANIA

ACTIVE VOLUNTEER
APPLICATION FOR DAUPHIN COUNTY REAL ESTATE TAX CREDIT
FOR TAX YEAR 2022

Applicant's Name: _____

Applicant's Address: _____

Uniform Parcel Identifier (UPI) Number for property address: _____

UPI Numbers can be found by accessing www.dauphinpropertyinfo.org and inputting your name or address under "property search."

Name of all deeded owners of the Property Located at Applicant's Address and whether any of the other owners qualify for the Dauphin County Real Estate Tax Credit:

<u>Name</u>	<u>Qualify</u>	
_____	Yes _____	No _____
_____	Yes _____	No _____
_____	Yes _____	No _____

Name and Address of the Fire Department or Emergency Medical Services Agency where Applicant is a volunteer (if multiple locations please attach a separate page):

Name: _____

Address: _____

With respect to Applicant's Address noted above, please answer the following questions:

Are you a deeded owner of the property at that address, either alone or jointly with another or others?

Answer: Yes _____ No _____

Do you occupy or live at the property at that address?

Answer: Yes _____ No _____

Are you responsible for paying the Dauphin County real estate tax assessed against the property at that address?

Answer: Yes _____ No _____

List the source and amount(s) of any and all Dauphin County real estate tax rebates or credits you received this tax year:

Have you attached to this application a copy of the paid Dauphin County real estate tax receipt noting the notation of the tax collector that the real estate tax has been paid for the current year? [This tax rebate applies to county/municipal taxes paid – NOT school taxes].

Answer: Yes _____ No _____

By executing this Application, I swear or affirm that the information contained herein is true and correct to the best of my knowledge, information, and belief and that this Application is given subject to the penalties of 18 Pa. C. S. Section 4904 relating to unsworn falsification to authorities.

Date: _____

Signature: _____

Name: _____

INSTRUCTIONS

1. This Application is to be completed by an active volunteer who is a member in good standing of a volunteer fire company or nonprofit emergency services agency in Dauphin County. A member in good standing is an individual who for at least a period of six months during the period of January 1 and November 30 of the year noted above has met the requirements of membership of the fire company or nonprofit emergency services agency. The active volunteer must own property in Dauphin County and occupy that property and be responsible for paying Dauphin County real estate tax on that property.

2. To be eligible to obtain a real estate tax credit of up to \$250, the active volunteer must meet the criteria noted in Paragraph 1, above, and have been identified as a member in good standing by the Chief of the volunteer fire company or chief or manager of the nonprofit emergency services agency for which the applicant is a volunteer.

3. This completed and signed Application as well as a copy of the paid County real estate tax receipt for the property owned and occupied by the active volunteer must be submitted to the Chief of the Fire Company or manager of the nonprofit emergency services agency so that he/she can include it in the packet submitted to Dauphin County before the March 31, 2023 deadline.

for official use only

<input type="checkbox"/> Verified Property Owner & Primary Residence <input type="checkbox"/> Receipt Included <input type="checkbox"/> Amount Paid \$ _____ (minus rebates & credits)	<input type="checkbox"/> Penalty Amount Paid \$ _____ Total Amount of Check \$ _____ Date Sent for Payment _____	<input type="checkbox"/> Additional Applicant for UPI Amount Per Applicant \$ _____ Date Sent for Payment _____
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