

**JACKSON TOWNSHIP  
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. 229- 2023

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AN ORDINANCE OF JACKSON TOWNSHIP, YORK COUNTY,  
PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE  
CREDIT PROGRAM; ENACTING TAX CREDITS FOR  
VOLUNTEER MEMBERS OF VOLUNTEER FIRE  
COMPANIES; AND ESTABLISHING ADMINISTRATIVE  
PROCEDURES AND APPEALS FOR SUCH PROGRAM

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**WHEREAS**, Act 172 of 2016, as amended, authorizes the governing body of a municipality to establish a Volunteer Service Tax Credit Program to provide certain tax relief to Volunteer Firefighters living within Jackson Township; and

**WHEREAS**, the Board of Supervisors of Jackson Township desires to establish such a program to provide tax relief to Volunteer Firefighters who live in the Township and are active members of a Fire Company; and

**WHEREAS**, the goal of the tax credit program is to encourage and promote participation of new members and to retain current members of volunteer fire companies and to ensure the long term viability of volunteer firefighters within the community; and

**WHEREAS**, the Pennsylvania Second Class Township Code authorizes the Board of Supervisors to make and adopt ordinances that are consistent with the Pennsylvania Constitution and the laws of the Commonwealth that it deems necessary for the proper management and control of the Township and the welfare of the Township and its residents; and

**WHEREAS**, the Board of Supervisors of Jackson Township, after due consideration of the proposed ordinance at a duly advertised public meeting, has determined that the health, safety and general welfare of the residents of the Township will be served and enhanced by establishing a Volunteer Service Tax Credit Program.

**NOW, THEREFORE, BE IT ENACTED AND ORDAINED** by the Board of Supervisors of Jackson Township, York County, Pennsylvania, and it is hereby enacted and ordained by and through the authority of the same as follows:

**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.

**Application for Tax Credit** – The form completed by a volunteer and submitted to the

fire chief for signature to certify eligibility for the Volunteer Service Credit Program Criteria.

**Certified 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.

**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 List** – The document provided by the fire chief that contains the names and addresses of those volunteers who the chief certifies as eligible according to the Volunteer Service Credit Program Criteria Resolution.

**Eligibility Period.** The timeframe during which volunteers may earn credit under the Volunteer Service Credit Program.

**Emergency Responder.** A volunteer who responds to an emergency call with one of the eligible entities listed in 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 in good standing of a volunteer fire company.

## **SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.**

- A) Establishment.** Jackson Township hereby establishes a Volunteer Service Credit Program (the "Program"). The goal of the program is to encourage membership and service in the community's volunteer fire companies.
- B) Program Criteria.** The Board of Supervisors shall establish, by Resolution adopted from time to time, the annual criteria that must be met in order to qualify for credits under the Program based on a combination of some or all of the following:
- (1) The number of emergency response calls to which a volunteer responds.
  - (2) The level of training and participation in formal training and drills for a volunteer.
  - (3) The total number of company meetings attended by the volunteer.
  - (4) The total amount of time expended by a volunteer on public relations activities, including but not limited to:

- (a) Fire prevention.
    - (b) Special events.
    - (c) Scheduled stand-by.
  - (5) The total amount of time expended by a volunteer on Support activities, including, but not limited to:
    - (a) Maintenance of apparatus, buildings and grounds.
    - (b) Work details
    - (c) After-call cleanup
    - (d) Rig checks
    - (e) Committee work
    - (f) Administrative work, including social media, websites, communication, advertising and financial bookkeeping.
  - (6) The total amount of time serving as an officer of one of the fire companies or as a member of a committee doing work for or on behalf of one of the fire companies.
- C) Eligible Entities.** The Volunteer Service Credit Program is available to residents of Township who are volunteers of the Nashville Fire, and Spring Grove Fire Departments
- D) Eligibility Period.** A volunteer must meet the minimum criteria, set by Resolution hereunder, during the eligibility period to qualify for the tax credits established under Section 3. For 2023 and each subsequent year thereafter, the eligibility period shall run from January 1st until December 31st.
- E) Recordkeeping.** The Chiefs of the Nashville Fire Department, and Spring Grove Fire Department 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 Board of Supervisors, the State Fire Commissioner and the State Auditor General. The Chief shall annually transmit to the Township a notarized Eligibility List of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list for a year shall be transmitted to the Township no later than January 15 of the following year. In addition, the Chief shall post the notarized eligibility list in an accessible area of the volunteer company'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. 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 Township Secretary.

- (1) Certified Volunteers desiring an earned income tax credit for the previous year under Section 3 below shall complete and submit an Application for an Earned Income Tax Credit, including all required documentation, to the York Adams Tax Bureau between January 16 and April 1. Applications shall not be accepted by the York Adams Tax Bureau after April 1<sup>st</sup> of each year.
  - (2) Certified Volunteers desiring a real property tax credit for the previous year under Section 4 below shall complete and submit an Application for a Real Property Tax Credit, including all required documentation, to the Township Treasurer no later than June 30 of each year.
  - (3) An applicant must select either an earned income tax credit under Section 3 or a real property tax credit under Section 4. An applicant may not elect a combination of the two available tax credits.
- G) Municipal Review.** The Township Secretary shall review the notarized Eligibility List under the Volunteer Service Credit Program and shall verify that the addresses of the Certified Volunteers are within Jackson Township. Following verification of addresses by the Township Secretary, the Board of Supervisors shall approve all applicants that are on the notarized eligibility list
- H) Official Tax Credit Register.** The Township shall keep an official Tax Credit Register of all Certified Volunteers. The Township Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:
- (1) Board of Supervisors;
  - (2) Chief(s) of the volunteer fire companies and
  - (3) The appointed Tax Officer of the Tax Collection District (the York Adams Tax Bureau or its successor).
- I) Injured Volunteers.**
- (1) A volunteer who 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 an eligible entity listed under Section 2(c).
  - (2) An injured volunteer 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 a Certified Volunteer. In such a case, the injure

Certified Volunteer shall be deemed a Certified Volunteer for that tax year.

- (3) An injured volunteer shall annually submit the application required under Section 2, along with updated documentation from a licensed physician stating that the injury continues to exist and prevents the injured volunteer from qualifying as a Certified Volunteer. The injured volunteer shall again be deemed a Certified Volunteer for that tax year. An injured volunteer may only be deemed a Certified Volunteer for a maximum of five (5) consecutive tax years, including the year of the injury.

### **SECTION 3. EARNED INCOME TAX CREDIT.**

- A) Tax Credit.** Each Certified Volunteer who has been certified under the Jackson Township Volunteer Service Credit Program and applies for the Earned Income Tax Credit on the application required under Section 2 shall be eligible to receive a tax credit of up to Five Hundred Dollars and 00/100 Dollars (\$500.00) of the Earned Income Tax levied by the Township. When a Certified Volunteer's earned income tax liability is less than the amount of the maximum tax credit, the tax credit shall equal the individual's tax liability.
- B) Claim.** A Certified Volunteer may submit an Application for Tax Credit of their Township earned income tax liability. The tax credit shall be administered as a refund by the York Adams Tax Bureau. A Certified Volunteer shall file the following documentation with the York Adams Tax Bureau with their local tax return:
  - (1) Completed and signed Application for Tax Credit,
  - (2) Copies of all W-2 forms (or quarterly vouchers with cancelled checks if self-employed) and
  - (3) Any other documentation supporting their local tax return.
- 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 Secretary or fails to provide the documentation required in Section B above.
  - (2) If the Tax Officer 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 4.
  - (3) Taxpayers shall have 30 days to appeal the written decision of the Tax officer.

### **SECTION 4. REAL PROPERTY TAX CREDIT.**

- A) Tax Credit.** Each active volunteer who has been certified under the Volunteer Service Credit Program and elects the Real Property Tax Credit on the application required under Section 2 shall be eligible to receive a real property tax credit of up to Five Hundred Dollars and 00/100

Dollars (\$500.00) of the Township tax liability on qualified real property if the tax is paid in the discount or the base tax year. If the real estate tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability. The tax credit shall not be applied to the County or School District tax liability.

**B) Claim.**

- (1) An active volunteer with a tax credit certificate may file a claim for the tax credit on his or her qualified real property tax liability for the Township'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 Manager:
  - (a) A true and correct receipt from the Township Tax Collector of the paid Township real property taxes for the tax year which the claim is being filed.
  - (b) The tax credit certificate.
  - (c) Photo identification.
  - (d) 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 Township Treasurer shall issue the tax refund to the active volunteer.

**C) Rejection of the Tax Credit Claim.**

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

**SECTION 5. APPEALS.**

**A) Earned Income Tax Credit Appeals.**

- (1) Any taxpayer aggrieved by a decision under Section 3 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 of decisions under Section 3 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

**B) 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 6. SEVERABILITY.**

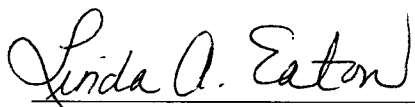
In the event that any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of the Board of Supervisors that such remainder shall 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.**

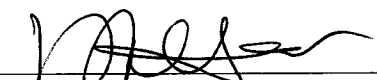
This Ordinance shall become effective five (5) days after adoption.

**ENACTED AND ORDAINED** by the Board of Supervisors of Jackson Township at a meeting duly assembled this 5th day of September, 2023.

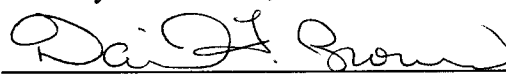
ATTEST:

  
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Linda A. Eaton, Secretary

JACKSON TOWNSHIP

By:   
\_\_\_\_\_  
Jonathan D. Holmes, Chairman of the Board

By:   
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Emily A. B. Miller, Vice-Chair of the Board

By:   
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David F. Brown, Board Member

