

**COUNTY OF LEHIGH, PENNSYLVANIA
COMMISSIONERS BILL 2023 – 17
SPONSORED BY COMMISSIONER
REQUESTED DATE: , 2023
ORDINANCE NO. 2023 –**

**PROVIDING FOR A REAL ESTATE TAX CREDIT FOR ACTIVE LEHIGH
COUNTY VOLUNTEER FIREFIGHTERS RESIDING IN LEHIGH COUNTY**

WHEREAS, Act 172 of 2016 was signed into law by then-Governor Tom Wolf on November 21, 2016, authorizing local municipalities to enact a tax credit against an active municipal volunteer of a fire company’s tax liability (the “Act”); and

WHEREAS, Act 91 of 2020 was signed into law by then-Governor Tom Wolf on October 29, 2020, expanding the definitions of “governing body” and “municipality” under the Act to include counties, including home rule counties such as the County of Lehigh (the “County”; the Act, as amended, is referred to herein as the “Law”); and

WHEREAS, Section 79A13 of the Law, 35 Pa.C.S.A. § 79A13, authorizes the governing body of a municipality to provide, by ordinance or resolution, for a tax credit against residential real property tax owned and occupied by an active volunteer, as further stated in the Law; and

WHEREAS, the Law was enacted to acknowledge the value and the absence of any public cost for volunteer fire protection provided by active volunteers and to encourage individuals to volunteer or for former volunteers to consider rejoining as active volunteers in a volunteer fire company; and

WHEREAS, the County Executive and the Board of Commissioners desire to establish a volunteer real estate tax credit for active volunteers in the County, as further set forth herein.

NOW, THEREFORE, IT IS HEREBY ENACTED AND ORDAINED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF LEHIGH, PENNSYLVANIA, THAT:

1. The foregoing Whereas clauses are incorporated herein as if set forth in their entirety.

2. Definitions. When used in this Ordinance, the following words and phrases shall have the meanings ascribed to them in this Section:

- a. “Active Volunteer” – a volunteer of any volunteer fire company (a) which volunteer fire company has a station located in Lehigh County, and (b) which volunteer occupies real estate in Lehigh County of which property the volunteer is the legal owner and for which property the volunteer is responsible for paying Lehigh County real estate tax, and (c) who has complied with the membership requirement of Section 6, and (d) who is certified in accordance with Section 5 of this Ordinance.
- b. “Assessment Office” – the Lehigh County Office of Assessment.
- c. “Board of Commissioners” – the Board of commissioners of the County of Lehigh, Pennsylvania.
- d. “Fire Commissioner” – the State Fire Commissioner of the Commonwealth of Pennsylvania.
- e. “Fiscal Office” – the Lehigh County Fiscal Office.

- f. “Real Estate Tax” – the tax on real property located within Lehigh County imposed by ordinance of the Board of Commissioners.
- g. “Individual” – a volunteer.
- h. “Volunteer” – a member of a volunteer fire company, which volunteer fire company has a station located in Lehigh County and provides emergency services in Lehigh County, and which member occupied property in Lehigh County that is subject to Lehigh County real estate tax that the member is obligated to pay as the property owner, whether alone or jointly with another owner or owners of that property.
- i. “Tax Credit” – the real estate tax credit granted pursuant to Section 4 of this Ordinance.
- j. “Volunteer Service Credit Program” – the program established pursuant to Section 6 of this Ordinance for purposes of determining the active status of a volunteer.

3. Eligibility. Any volunteer may claim a tax credit as established in Section 4 if the individual is certified in accordance with Section 5 of this Ordinance.

4. Determination of Tax Credit. For each individual meeting the eligibility requirements of Section 3 of this Ordinance, the real estate tax credit shall be up to \$150, not to exceed the amount of the real estate tax paid by the volunteer. If multiple individuals are owner-occupants of the same property, all such owner-occupants may qualify for the real estate tax credit so long as each individual meets the eligibility requirements set forth herein. The total amount of the real estate tax credits shall not exceed the amount of the real estate tax paid for the property.

5. Certification Procedure. For an individual to be eligible to claim a tax credit, the following procedures shall be followed:
- a. By December 15 of each year, an active volunteer's fire company chief shall transmit to the Fiscal Office a notarized eligibility list certifying a list of volunteers that have complied with the fire company's service requirements for the volunteer to remain in good standing for the period just elapsed of January 1 through November 30. The certification must indicate that the volunteer remained active and in good standing as a member of the fire company during 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. The chief shall also post the notarized eligibility list in an accessible area of the volunteer fire company's facilities no later than December 15 of each year.
 - b. The volunteer shall submit a completed application provided by the County requesting the real estate tax credit to the Fiscal Office no later than December 15. The application must be received by the Fiscal Office no later than December 15 to be considered.
 - c. The Fiscal Office, after timely receipt of the certification and the completed and executed application, shall verify with the Assessment Office that the volunteer is an owner-occupant of the real estate for which the credit is being requested by confirming that such real estate is registered for the Homestead Exemption. The Fiscal Office shall also verify that the volunteer paid his or her real estate tax for the applicable

year. If all items are in order, the Fiscal Office shall present a Request for Payment to the County Executive for approval and, once the County Executive has approved the Request for Payment, shall issue a check payable to the volunteer in the amount of the applicable credit, as determined in Section 4.

6. 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 Fiscal Office by the active volunteer's fire company chief that the volunteer has been a member in good standing of the fire company during the time period from January 1 through November 30 of the same year. For purposes of this Ordinance, a volunteer's membership shall be deemed to be active if such volunteer has an incident response record of a minimum of twenty percent (20%) of the volunteer fire company's emergency response calls during the time period from January 1 through November 30 of the same year. Volunteers who have an incident response record of less than twenty percent (20%) of the volunteer fire company's emergency response calls during the time period from January 1 through November 30 of the same year and purely social members of a volunteer fire company are not eligible for a real estate tax credit.

7. Membership Log. An active volunteer's fire company chief, or his or her designee, shall establish and maintain a record noting the volunteer's status as an active 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 of each year.

The membership log required to be maintained under this Section shall be subject to periodic review by the Fire Commissioner, the Auditor General, and the Fiscal Office.

8. 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 the 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 complete, sign, and apply for certification and shall provide documentation from a licensed physician to the volunteer's fire company chief 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 Sections 5(b) and 5(c) above, shall be followed.

9. Appeal. A volunteer may appeal a decision of the Fiscal Office not approving the issuance of a tax credit payment to a volunteer within thirty (30) days of the Fiscal Office's written decision or rejection of a claim. All appeals hereunder 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."

10. Penalties for False Reporting. As set forth in 35 Pa.C.S.A. § 79A31,
- 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 makes 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.

11. The proper officers and other personnel of Lehigh County are hereby authorized and empowered to take all such further action, including any necessary transfers of funds, and execute additional documents as they may deem appropriate to carry out the purposes of this Ordinance.

12. The County Executive shall distribute copies of this Ordinance to the proper officers and other personnel of Lehigh County whose further action is required to achieve the purpose of this Ordinance.

13. Any Ordinance or part of any Ordinance conflicting with the provisions of this Ordinance is hereby repealed insofar as the same affects this Ordinance.

14. This Ordinance shall become effective in ten (10) days after enactment, with active volunteers being eligible for the real estate tax credit applicable to the 2023 tax year for service provided January 1, 2023 through November 30, 2023.

ADOPTED this _____ day of _____, 2023, by the

following vote:

Commissioners

AYE

NAY

- Ron Beitler
- Geoff Brace
- Zachary Cole-Borghi
- Jeffrey Dutt
- Bob Elbich
- Dave Harrington
- Dan Hartzell
- Antonio Pineda
- Zakiya Smalls

ATTEST: _____
Clerk to the Board of Commissioners

APPROVED this _____ day of _____, 2023.

Phillips M. Armstrong
Lehigh County Executive

ENACTED this _____ day of _____, 2023.