

BOROUGH OF BENDERSVILLE
Adams County

ORDINANCE NO. 2025-1

**AN ORDINANCE OF THE BOROUGH OF BENDERSVILLE, ADAMS COUNTY,
PENNSYLVANIA, PROVIDING FOR A REAL ESTATE TAX REBATE FOR
QUALIFIED VOLUNTEER FIREFIGHTERS AND VOLUNTEER EMS
PERSONNEL RESIDING IN THE BOROUGH OF BENDERSVILLE**

WHEREAS, the General Assembly has authorized the governing body of a borough to provide, by ordinance or resolution, for a tax credit against real property tax to be granted to an active volunteer of a volunteer fire company or nonprofit emergency medical services agency who has complied with the requirements of the volunteer service credit program and who is certified under 35 Pa.C.S.A. § 79A23; and

WHEREAS, the Borough Council of the Borough of Bendersville (“Borough Council”) acknowledges the value of volunteer fire protection services and nonprofit emergency medical services provided by active volunteers, at no cost to the public; and

WHEREAS, the Board seeks to encourage individuals to volunteer as active volunteers in a volunteer fire company or nonprofit emergency medical services agency; and

WHEREAS, pursuant to the authority granted in 35 Pa.C.S.A. §§ 79A01 et seq., the Board wishes to provide incentives for local active fire and emergency medical services volunteers through a real estate tax rebate program.

NOW THEREFORE, BE IT ENACTED AND ORDAINED by the Mayor and Borough Council of the Borough of Bendersville, Adams County, Pennsylvania, and it is enacted and ordained as follows:

Section 1: Definitions

As used in this Ordinance, the following words and phrases shall have the meaning set forth below:

- (a) **“Active Volunteer.”** A volunteer for a volunteer fire company or nonprofit emergency medical services agency who has complied with the requirements of the volunteer services credit program and who is certified under 35 Pa.C.S.A. § 79A23 (relating to certification).
- (b) **“Borough Council” or “Council.”** The Borough Council of the Borough of Bendersville, Adams County, Pennsylvania.
- (c) **“Individual.”** A volunteer.
- (d) **“Real Estate Tax.”** Municipal tax levied on residential real property owned and occupied by an Active Volunteer.
- (e) **“Tax Rebate.”** A tax credit authorized by 35 Pa.C.S.A. § 79A13 against the real estate taxes due and owing by an Active Volunteer to the Borough taxing authority during a taxable year to be claimed in the form of a rebate.

- (f) **“Volunteer.”** A member of a volunteer fire company or a nonprofit emergency medical services agency.
- (g) **“Volunteer Fire Company.”** A nonprofit chartered corporation, association, or organization located in the County of Adams, Pennsylvania, that provides fire protection services and may offer other voluntary emergency services within this Borough.
- (h) **“Volunteer Service Credit Program.”** The program was established pursuant to 35 Pa.C.S.A. § 79A21 and this Ordinance.

Section 2. Eligibility

Any Volunteer may claim a Tax Rebate as established in Section 3 if the individual is certified in accordance with Section 4 of this Ordinance and is subject to a Borough real estate tax as the owner and occupier of property in the Borough. Life tenants of property located in the Borough may qualify for this Tax Rebate if they can demonstrate that they are legally responsible for paying real estate taxes on said property.

Section 3. Determination of Tax Rebate

Each Active Volunteer meeting the eligibility requirements of Section 2 of this Ordinance shall be entitled to a real estate tax credit in the amount of real estate tax paid by the Active Volunteer in the applicable taxable year, not to exceed two hundred fifty dollars (\$250.00). The real estate tax credit shall be claimed according to the procedures outlined in Section 4 of this Ordinance and shall be issued in the form of a rebate paid directly to the Active Volunteer ("Tax Rebate"). Any real estate tax credit claimed pursuant to this Ordinance shall not offset future real estate taxes that may become due and owing.

Section 4. Certification Procedure

For an individual to be eligible to claim a Tax Rebate under the Volunteer Service Credit Program, the following procedures shall be followed:

- (a) A Volunteer's fire company chief or nonprofit emergency services agency chief or manager shall certify in writing to Borough Council, on a form established by the Borough, a list of Volunteers that have complied with the fire companies or nonprofit emergency medical services agency's service requirements for the Volunteer to remain in good standing during the taxable year. The written certification shall be due to the Borough no later than January 15th following the certification period of January 1st through December 31st of the preceding tax year. To be certified, a Volunteer must remain in good standing as a member of the fire company or nonprofit emergency medical services agency for a period of at least six (6) months during the time period from January 1st through December 31st of the same tax year or be qualified as having sustained an active volunteer injury pursuant to Section (7) below.
- (b) The Volunteer shall submit a completed and signed Application, in a form established by the Borough, and shall provide a copy of the paid Borough real estate tax receipt for the property owned and occupied by the Volunteer to the chief or manager of the fire

company or nonprofit emergency services agency no later than January 1st. The chief or manager shall then forward the notarized certification of eligible individuals, and all submitted Applications in a single packet to Borough Council no later than January 15th following the preceding tax year. Upon timely receipt of the certification, a copy of the paid real estate tax receipt, and the completed and executed Applications, the Tax Services Department shall review each applicant's information for compliance with this Ordinance, and if compliant, shall issue a check payable to the Active Volunteer in an amount as determined in Section 3.

Section 5. Volunteer Good Standing Guidelines

The chief of the volunteer fire company or nonprofit emergency services agency shall determine that a Volunteer is in good standing if, during the applicable 6-month period, an individual earns a total of fifty (50) points from a combination of the following categories:

(i) Emergency Responses

- a. Fire or Ambulance Call - 1 point per emergency response

(ii) Training

- a. Department Training - 5 points per training
- b. Certified Training - 5 points per 8 hours
- c. Hazardous Materials Refresher - 5 points
- d. Annual Self-Contained Breathing Apparatus - 2 points
- e. Annual Driver Recertification - 4 points

(iii) Meetings

- a. Fire Department Meetings - 4 points per meeting
- b. Emergency Medical Services Meetings - 4 points per meeting
- c. Committee Meetings - 2 points per meeting
- d. Board of Officers/Relief/Officer's Meetings - 2 points per meeting
- e. Relief Meeting - 2 points per meeting

(iv) Work Details

- a. Scheduled Work Details - 5 points per detail

(v) Fire Prevention/Public Education Activities

- a. Fire Prevention Activities - 5 points per event
- b. Public Education Events (parades, carnivals, etc.) - 3 points per event

A Volunteer may combine credits from multiple fire stations and nonprofit emergency services agencies within the Borough during the eligible time frame. In the event a Volunteer intends to combine credits from more than one (1) fire station or nonprofit emergency services agency during the eligible time frame, the Volunteer shall request that the chief or manager of each fire station or nonprofit emergency services agency certify, on their respective certification forms (see Section 4(a) herein), the number of credits completed for that fire station or nonprofit emergency services

agency. The Volunteer shall indicate on their Application the number of combined credits from each organization they serve.

Section 6. Log of Volunteer Status

A Volunteer's fire company chief or nonprofit emergency services agency chief or manager, or his or her designee, shall establish and maintain a log determining the Volunteer's status as a member in good standing as defined in Section 5, and shall note all credited activities towards the minimum point requirement established in Section 5. The log shall track a Volunteer's qualified activities for the time period of January 1st through December 31st of each taxable year. The Volunteer status log shall be subject to periodic review by the Borough.

Section 7. 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 the Tax Rebate shall be eligible for the Tax Rebate for the taxable year in which the injury occurred and the four (4) succeeding taxable years, should the injury continue to prevent active service. The injured Volunteer must complete, 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 January 1st for certification of the immediately preceding period of January 1st through December 31st. After submission of the application, the procedures in Section 4(a) and (b) above, shall be followed.

Section 8. Appeal

A Volunteer may file an appeal within thirty (30) days of a written decision of the Borough disapproving the issuance of a tax rebate by submitting a written request on a form established by the Borough and outlining the specific reasons for the appeal. Appeals that are filed thirty (30) days or more after the date Borough Council mails the determination to the property, shall be considered untimely and shall not be considered. Within ninety (90) days of a timely receipt of an appeal, the Board shall hold a virtual or in-person hearing during which appellant shall have the opportunity to present competent evidence on his or her behalf. The burden of proof shall rest on the appellant to demonstrate that the initial decision was erroneous. Within thirty (30) days of the appeal hearing, the Board shall issue a final determination and shall mail the same to the appellant.

Section 9. Penalties for False Reporting

- (a) Any person who knowingly makes or conspires to make a false service record report under this chapter commits a misdemeanor of the first degree punishable by a fine of \$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 chapter commits a misdemeanor of the first degree punishable by a fine of \$2,500.00.

Section 10. 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 11. Effective Date

This Ordinance shall take effect immediately, with Active Volunteers being eligible for the Real Estate Tax Rebate for the 2025 tax year for service provided January 1, 2025 through December 31, 2025.

ENACTED AND ORDAINED this 28th day of January, 2024, by the Council of the Borough of Bendersville, Adams County, Pennsylvania.

This Ordinance is adopted this 28th day of January, 2024.

ATTEST:

Andrea Rivera
Secretary

BENDERSVILLE BOROUGH COUNCIL

BY: Tom C. Johnson
President