

CUMBERLAND COUNTY, PENNSYLVANIA

ORDINANCE NO. 2022-2

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

BE IT HEREBY ENACTED AND ORDAINED and it is hereby enacted and ordained by the Board of Commissioners of Cumberland 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 90 of 2021.

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 Cumberland County, Pennsylvania. Accordingly, this Ordinance provides financial incentives in the form of credits against Cumberland County real estate tax (excluding the Cumberland County library real estate tax for which no credit shall be provided) imposed by Cumberland 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 Cumberland County and (b) which volunteer occupies real estate in Cumberland County of which property the volunteer is the legal

owner and for which property the volunteer is responsible for paying Cumberland 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 Cumberland County, Pennsylvania.

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

**COMMISSIONERS' OFFICE** – The office of the Cumberland County Commissioners.

**REAL ESTATE TAX**– the tax on real property located within Cumberland County imposed by ordinance of the Board of Commissioners, but excluding that tax on real property imposed for the benefit of the Cumberland 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 Cumberland County and provides emergency services in Cumberland County, and which member occupies property in Cumberland County that is subject to Cumberland 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 \$250.

#### 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 of Cumberland County a 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 to the Commissioners' Office no later than December 15 a copy of the real estate tax receipt containing a notation from the tax collector that the real estate tax has been paid for that calendar year as well a completed application provided by the County requesting the real estate tax credit.

C. The Commissioners' Office, after 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 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 may, but shall not be required to, consider those activities noted in §79A21(b) in determining whether a volunteer's membership is in good standing.

#### 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 noting 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 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 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 Cumberland County or his or designee, within 10 days of the decision of the Commissioners' Office. 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 the parties to the arbitration proceeding.

SECTION 12. PENALTIES FOR FALSE REPORTING.

- 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 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 \$2,500.

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 6<sup>th</sup> day of July, 2022 by the Board of Commissioners in public session duly assembled.

**ATTEST:**

  
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Stacy Snyder, Chief Clerk

**CUMBERLAND COUNTY:**

  
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Gary Eichelberger, Chairman

  
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Jean Foschi, Vice-Chairman

  
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Vincent T. DiFilippo, Secretary

(County Seal)

