



ESTABLISHED 1683

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Michael Davey, Esq.
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SUPERVISOR

Giovanna Iacono, PE, MBA
SUPERVISOR

BETHEL TOWNSHIP
DELAWARE COUNTY, PENNSYLVANIA

ORDINANCE No. _____
Volunteer Service Tax Credits

AN ORDINANCE OF BETHEL TOWNSHIP, DELAWARE COUNTY, PENNSYLVANIA ESTABLISHING A VOLUNTEER SERVICE TAX CREDIT PROGRAM; PROVIDING A 100% TAX CREDIT FOR VOLUNTEERS THAT MEET CERTAIN CRITERIA; ESTABLISHING A PROCESS FOR ADMINISTERING THE PROGRAM; ESTABLISHING AN APPEALS PROCESS FOR TAXPAYERS DENIED A TAX CREDIT; PROVIDING THE OPPORTUNITY FOR RECIPROCITY WITH OTHER MUNICIPALITIES AND VOLUNTEER SERVICE AGENCIES; AND REPEALING INCONSISTENCIES.

Whereas, this Board of Supervisors wishes to recognize the dedication of volunteer emergency responders and encourage volunteerism amongst its residents; and

Whereas, Act 172 of 2016, as amended by Act 91 of 2020, provides an opportunity for local municipalities to provide an up to 100% local tax credit to volunteer emergency responders who meet certain criteria.

Now, therefore, Bethel Township hereby ORDAINS that:

1. Definitions. The following words and phrases, when used in this Ordinance shall have the meanings given them in this Section.

ACTIVE VOLUNTEER

A Volunteer for an Eligible Entity who meets the criteria for that entity's Volunteer Service Credit Program.

ELIGIBLE ENTITY

A volunteer fire company or nonprofit emergency medical service agency for which the Township has adopted a resolution establishing a Volunteer Service Credit Program.

ELIGIBILITY PERIOD

The time frame when Volunteers may earn credit under the Volunteer Service Credit Program.



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EMERGENCY RESPONDER

A Volunteer who responds to an emergency on behalf of an Eligible Entity.

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

An unpaid member of an Eligible Entity.

2. Volunteer Service Credit Program.

a. Establishment. Bethel Township hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the Township's volunteer fire companies and nonprofit emergency medical service agencies.

b. Program Criteria. The Board of Supervisors shall establish, by resolution at its reorganizational meeting, the annual criteria that must be met to qualify for credits under the program based on 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 amount of time expended by a volunteer on administrative and other support services, including, but not limited to:
 - (a) Fundraising;
 - (b) Providing facility or equipment maintenance;
 - (c) Financial bookkeeping.



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(4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company or a nonprofit emergency medical service agency.

(5) The total number of years the volunteer has served.

c. Carry Forward. In the event the Board of Supervisors does not adopt a resolution establishing the annual criteria for an Eligible Entity, the prior year's criteria shall carry forward absent action by the Board of Supervisors to repeal the resolution establishing that criteria, in which case there shall be no program for that year unless/until new criteria are established.

d. Eligibility Period. A Volunteer must meet the minimum criteria set forth in the resolution for that Volunteer's Eligible Entity for the tax year during to which that Resolution applies.

e. Recordkeeping. The Chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency established as an Eligible Entity 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 Township, the State Fire Commissioner and the State Auditor General. The Chief, or supervisor, 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 shall be transmitted to the Township no later than March 31 of each year setting forth the prior year's eligibility. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency'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 their Chief or supervisor. The Chief or supervisor shall sign the application if the Volunteer has met the minimum criteria of the Volunteer Service Credit Program, and forward it to the Township Manager. Applications shall not be accepted by the Township after June 30 of each year.

g. Township Review. The Township administration shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. During or before its August meeting, the Board of Supervisors shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Supervisors shall be issued a tax credit certificate by the Township Administration.



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h. Official Tax Credit Register. The Township shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. The Township shall issue updates, as needed, of the official Tax Credit Register to the following:

- (1) the Township Treasurer;
- (2) the Chief of any volunteer fire company that is an eligible entity; and
- (3) the supervisor of any nonprofit emergency medical services agency that is an

Eligible Entity.

i. Injured Volunteers.

(1) An Emergency Responder that 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.

(2) An injured Emergency Responder shall provide documentation from a licensed physician with the application required under this section stating that their injury prevents them from performing duties to qualify as an Active Volunteer. In such a case, the injured Emergency Responder shall be deemed an Active Volunteer for that tax year.

(3) An injured Emergency Responder shall annually submit the application required under this section, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an active volunteer. The injured Emergency Responder shall again be deemed an Active Volunteer for that tax year. An injured Emergency Responder shall only be deemed an Active Volunteer for a maximum of five consecutive tax years.

3. Real Property Tax Credit.

a. Tax Credit. Each active volunteer who has been certified under the Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 100% of the Township tax liability on qualified real property. Such credit shall apply to all real property taxes, but shall not apply to fees included as part of the Township tax bill. If the taxes are paid in the penalty period, the tax credit shall only apply to the base tax year liability. If the tax is paid in the discount period, the tax credit shall be capped at the discount amount.



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b. Claims.

(1) An Active Volunteer with a tax credit certificate may file a claim for the tax credit on their 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 Administration:

(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) such documentation as may be necessary to show that the real estate for which the Active Volunteer is claiming the tax credit is Qualified Real Estate.

(2) If the Active Volunteer provides all documents required under this subsection, the Township Treasurer shall issue the tax refund to Active Volunteer.

c. Rejection of Tax Credit Claim.

(1) The Township shall reject a claim for a tax credit if the taxpayer fails to provide all of the documentation required by subsection 3.b.

(2) If the Township rejects a 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 from their receipt of the notice of rejection to appeal the decision.

4. Appeals. Taxpayers shall have the right to appeal the rejection of a tax credit claim. All appeals shall occur pursuant to 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), each part of the "Local Agency Law."

5. Reciprocity. The Board of Supervisors shall have the authority and discretion to establish reciprocity with other municipalities that participate in a volunteer service tax credit program by resolution.



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6. Effective Date. This Ordinance shall become effective for the 2026 Township tax year, with Active Volunteers eligible for activities during calendar year 2025.

7. Repealer. All ordinances, resolutions or parts of ordinances or resolutions directly inconsistent with any provision of this Ordinance are hereby repealed to the extent of such inconsistencies only.

Enacted and Ordained this 18th day of November 2025.

BETHEL TOWNSHIP BOARD OF SUPERVISORS

Attest:

Chuck Dennie
Chair

William Addison
Township Manager