

**FAWN GROVE BOROUGH
YORK COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2025-01

**AN ORDINANCE AMENDING AND RESTATING ORDINANCE NO. 2018-02, THE
VOLUNTEER SERVICE CREDIT PROGRAM**

WHEREAS, Fawn Grove Borough adopted Ordinance 2018-02, the Volunteer Service Credit Program Ordinance, on December 4, 2018 as authorized by Act 172 of 2016, which is incorporated in 35 Pa. C.S.A. §79A01 *et seq.*; and

WHEREAS, 35 Pa. C.S.A. was amended by Act 91 of 2020 to update the volunteer municipal tax program; and

WHEREAS, it is the desire of Borough Council to amend and restate Ordinance No. 2018-02, the Volunteer Service Credit Program to offer a real estate tax credit and update eligible entities.

THEREFORE, BE IT ENACTED AND ORDAINED, and it is hereby enacted by the Fawn Grove Borough Council, York County, Pennsylvania, 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.

- A. "Active Volunteer." A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 2(c) who has complied with, and is certified under, the Volunteer Service Credit Program.
- B. "Borough." Fawn Grove Borough, York County, Pennsylvania.
- C. "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.
- D. "Eligibility Period." The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.
- E. "Emergency Responder." A volunteer who responds to an emergency call with one of the entities listed under Section 2(C).

2. Southern York County EMS; and
 3. Delta Cardiff Volunteer Fire Company.
- D. To obtain the necessary credits, a resident may combine all credits that the resident earned from any of the eligible entities identified in Section 2(C).
- E. Eligibility Period. A Volunteer must meet the minimum criteria, set by Resolution under this section, during the eligibility period to qualify for the tax credits established under Section 3.A.
- F. Recordkeeping. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency 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 Borough Council, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the Borough 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 Borough no later than January 15th of each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.
- G. 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 Borough Secretary. Applications shall not be accepted by the Borough after April 1st of each year, for the preceding year.
- H. Municipal Review. The Borough Secretary shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. Borough Council shall approve all applicants that are on the notarized eligibility list. All applicants approved by Borough Council shall be issued a tax credit certificate by the Borough Secretary.
- I. Official Tax Credit Register. The Borough shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. The Borough Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:
1. Borough Council;
 2. Chief of the volunteer fire companies;

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.

SECTION 4. REAL PROPERTY TAX CREDIT.

A. Tax Credit. Each Active Volunteer who has been certified under the Program shall be eligible to receive a real property tax credit of 100% of the Borough tax liability on Qualified Real Property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

B. Claim.

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 Borough's real estate tax levy. The tax credit shall be administered as a refund by the Borough Treasurer. An Active Volunteer shall file the following with the Borough Secretary:

(i) A true and correct receipt from the Borough Real Estate Tax Collector of the paid Borough Real Property Taxes for the tax year which the claim is being filed.

If two (2) or more Volunteers own the same Qualified Real Property, then all of them may attempt to utilize their Real Estate Tax Credit, provided however, that the cumulative credit recognized shall not exceed the Real Estate Taxes received by the Borough in any given year.

(ii) The tax credit certificate.

(iii) Photo identification.

(iv) 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 Borough Treasurer shall issue the tax refund to the Active Volunteer.


C. Rejection of the Tax Credit Claim.

1. The Borough Secretary shall reject the claim for a Borough Real Property Tax credit if the taxpayer fails to provide the documents required under subsection (B)(1).


ENACTED AND ORDAINED the 4th day of February 2025..

ATTEST:

FAWN GROVE BOROUGH COUNCIL




Secretary

By: 

President

Approved this 4th day of February 2025.

By: 

Mayor