

AUGUST 19, 2021
THURSDAY, 7 P.M.

CALL THE MEETING TO ORDER:

Chairman Robert H. Rohner, Jr. called the meeting to order at 7:04 P.M. Also present were Theresa Laino, Vice Chair, Aaron Springs, Supervisor, Sean Logsdon, Township Solicitor, and Edwina Wolfe, Assistant Secretary.

PUBLIC COMMENTS:

There were no comments.

PROPOSED ORDINANCE ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM:

Attorney Logsdon explained the township supervisors are considering implementing a volunteer service credit program by ordinance. It will be tax credits for volunteer members of the volunteer fire company and the fire company auxiliary. It was decided to do EIT credit or real estate tax credit since not all volunteers own real estate.

Real estate credit is limited to 20% of the municipal real estate tax liability for residential property owned and occupied as the domicile of an active volunteer. (The supervisors need to define the word active.) Active volunteers who pay their municipal real estate taxes will then file an application for the real estate tax credit with the township. If approved, a check will be issued to the volunteer as a real estate tax rebate. The applicant must be considered an active volunteer for the prior year in order to qualify. If the credit is not going to be printed on the real estate tax bills it needs to be verified with the county that the volunteer is an occupant of the property within Lehman Township and the property is registered under a homestead tax exemption with the county.

EIT credit is going to be set at a flat amount which needs to be established. If the volunteers tax liability is less than the flat amount, the credit is limited to their total tax liability. The credit only applies to an earned income tax levied by the municipality under the local tax enabling act. Only active volunteers of the municipality would be able to apply for the tax credit, there are no nonresident options. The volunteer would apply for the credit when they file their earned income taxes and have to provide documentation to the municipality that they are entitled to the tax credit.

Thirty days prior to the adoption of the ordinance a legal ad must be placed announcing the intent to adopt the ordinance implementing the tax credit and there must be at least one public hearing on the issue. Once adopted the ordinance must be sent to the State Fire Commissioner and the county law library.

The supervisors need to establish, by resolution, the qualifying criteria for both the volunteer fire company and the auxiliary.

There was a discussion with representatives of Bushkill Fire Company regarding the requirements set by the fire department in order for a volunteer to receive the uniform stipend issued at the end of the year by the fire department for volunteers who meet the percentage of required calls, classes &

trainings, meeting, drills, etc. It was determined the municipality will follow these same guidelines in order to qualify for the tax credit.

Included in the ordinance will be a requirement of the chief of the fire company to provide a notarized list of volunteers that would qualify for the tax credit by November 30 of each year.

Attorney Logsdon discussed the limit of time a volunteer who gets injured during a fire related response will be eligible to receive the tax credit. It was agreed that there will be a 5-year limit set for the volunteer to receive the tax credit if they are unable to return to be an active volunteer.

Any active volunteer who wants to take advantage of the program must fill out, sign and submit the application for certification to the chief who will sign off and attest the active volunteer meets the qualifications of the program or can no longer serve due to injury. The application will then be submitted to the municipality for review. Once the municipality receives the application it will be cross referenced with the eligibility list provided by the fire chief. Active volunteers on the notarized list will be approved by the governing body at a public meeting and the municipality will issue the tax credit certificate to the active volunteer. The municipality will maintain an official tax credit register of all active volunteers issued a tax credit certificate for each year. This list will be provided to the chief and the tax collector for the district.

The municipality must provide access to a process for appealing any denials of the EIT tax credit or real estate tax credit. If the tax officer rejects the claim, the tax payer will be notified in writing of the decision. The notice will include the reasons for the rejection and provide the method of appealing the decision. They will have 30 days to appeal the decision.

Township supervisors agreed to use the criteria the fire company has in place for active volunteers for the fire company and auxiliary. If a volunteer is injured during a fire related response and is unable to serve because of the injury and is applying for the tax credit they must submit documentation of the reason they are unable to volunteer annually.

The EIT tax credit is set at \$250 annually and the real estate tax credit is set at 20% annually.

Mr. Logsdon will prepare the ordinance for the supervisors to review for the September supervisors meeting and it is hoped to pass the ordinance at the October supervisors meeting.

ADJOURNMENT:

There being no further business motion by Mr. Rohner second by Ms. Laino to adjourn the meeting at 8 P.M. Unanimous.

Respectfully submitted by,

Edwina Wolfe
Assistant Secretary