

NEWBERRY TOWNSHIP

RESOLUTION NO. 2025-39 (Amending 2024-11)

A RESOLUTION OF THE BOARD OF SUPERVISORS OF NEWBERRY TOWNSHIP, YORK COUNTY, PENNSYLVANIA, AMENDING RESOLUTION NO. 2024-11 (FIRE TAX CREDIT CRITERIA) TO INCLUDE ADMINISTRATIVE AND FUNDRAISING VOLUNTEERS

WHEREAS, Newberry Township, York County, Pennsylvania (the “**Township**”) is a second class township and municipal corporation organized under the Pennsylvania Second Class Township Code; and

WHEREAS, the Pennsylvania General Assembly enacted ACT 172 of 2016 (the “**ACT**”) on November 21, 2016; and

WHEREAS, the purpose of the Act is to provide municipalities with the options to recruit and retain active volunteer members of fire companies and nonprofit emergency medical service agencies; and

WHEREAS, the Act provides for real estate and/or earned income tax credits for active volunteers; and

WHEREAS, the Board of Supervisors of the Township (the “**Board**”) recognizes the importance of fire and emergency services provided to the Township by volunteer fire companies and nonprofit emergency medical service agencies; and

WHEREAS, the Board enacted a tax credit program, to be known as the “**Volunteer Service Credit Program**” pursuant to the passage of Ordinance No. 423; and

WHEREAS, pursuant to the Volunteer Service Credit Program, the Board shall establish, by resolution, the annual criteria that must be met to qualify for credits under the Volunteer Service Credit Program.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the Township of Newberry, York County, Pennsylvania, that the following criteria be set in order to qualify for credits under the Volunteer Service Credit Program.

SECTION 1. DEFINITIONS.

The following words and phrases when used in this resolution shall have the meanings given to them in this section unless the context clearly indicates otherwise.

“Active Volunteer” A Volunteer who has complied with, and is certified under, the Township’s Volunteer Service Credit Program. An Active Volunteer may be either an Emergency Responder or a Social / Supporting Member.

“Social / Supporting Member” A member of an Eligible Entity who contributes through non-emergency support functions, including administrative, fundraising, and community event activities (such as bingo, chicken BBQs, carnivals, or other Township-approved fundraising efforts), as certified by the Entities Supervisor.

“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.

“Eligibility Period” The timeframe when Volunteers may earn credit under the Volunteer Service Credit Program.

“Eligible Entities” The Volunteer Service Credit Program is available to residents of the Township who are Volunteers of one of the following volunteer fire companies that provide service to the Township:

1. Newberry Township Fire Department
2. Goldsboro Fire Company No. 1
3. Susquehanna Fire Company No. 1 (York Haven)

“Emergency Responder” A Volunteer who responds to an emergency call as a member of one of the Eligible Entities.

“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.

“Entities Supervisor” The Chief of Fire Departments (or designee), or the supervisor of one of the Eligible Entities.

“Qualified Real Property” A residential real property owned and occupied as the primary domicile of an Active Volunteer.

“Volunteer” A non-paid member of an Eligible Entity who may qualify as either an Emergency Responder or a Social / Supporting Member under this Resolution.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

- 1) Establishment. The Board hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the Eligible Entities.
- 2) Establishment of Criteria. The Board hereby establishes, and may from time to time establish by resolution, the annual criteria that must be met to become an Active Volunteer under the Volunteer Service Credit Program. Unless or until changed by Resolution, the criteria will remain unchanged from year to year.
- 3) Initial Criteria. To become an Active Volunteer, an Volunteer must have been a member of one of the Eligible Entities for one full year as of the date of the application, and the Volunteer must earn a minimum of 50-100 points from a combination of the following categories:
 - a) Emergency Response Call
 - i) 1 Point per Emergency Response Call
 - b) Training
 - i) Department Training – 5 Points per training
 - ii) Certified Training – 5 Points per 8 hours
 - iii) Hazardous Materials Refresher – 5 Points
 - iv) Annual Self-Contained Breathing Apparatus – 2 Points
 - v) Annual Driver Recertification – 4 Points
 - c) Meetings
 - i) Fire Department Meetings – 4 Points per meeting
 - ii) Emergency Medical Services (EMS) Meetings – 4 Points per meeting
 - iii) Committee Meetings – 2 Points per meeting
 - iv) Board of Officers/Relief/Officer's Meetings – 2 Points per meeting
 - v) Relief Meeting – 2 Points per meeting
 - d) Work Details
 - i) Scheduled Work Details – 5 Points per detail
 - e) Fire Prevention/Public Education Activities
 - i) Fire Prevention Activities – 5 Points per event
 - ii) Public Education Events (Parades, Carnivals, etc.) – 3 Points per event
 - f) Fundraising and Community Support Activities
 - i) Participation in Fire Company fundraising events such as bingo, chicken BBQs, carnivals, or similar events: 3 points per event.
 - ii) Administrative or Support Work such as bookkeeping, event setup, food preparation, or logistical support for fundraising or community outreach: 2 points per activity.

Social / Supporting Members may earn points under the categories listed above; however, their total tax credit is limited pursuant to Section 3 of this Resolution and may not exceed the 50% maximum rebate level established for Social / Supporting Members.

- 4) Eligible Entities. The Volunteer Service Credit Program is available to residents of the Township who are Volunteers of one of the Eligible Entities and otherwise meet the requirements of the Volunteer Service Credit Program described herein.
- 5) Eligibility Period. To qualify for Credit under the Volunteer Service Credit Program, a volunteer must meet the minimum criteria established in this Resolution and any subsequent amendments, during the eligibility period running from January 1 until December 31 of each calendar year.
- 6) Record Keeping. The Entities Supervisor 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 Board, the State Fire Commissioner and the State Auditor General. The Entities Supervisor annually shall transmit to the Township Secretary 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 Secretary no later than January 15th of each year, showing the names of those members who met the eligibility criteria during the preceding Eligibility Period. The Entities Supervisor shall post the eligibility list in an accessible area of the Eligible Entities' facilities.
- 7) Injured Volunteers.
 - a) A Volunteer who is injured while performing an action outlined in the program criteria for the Volunteer Service Credit Program may be eligible for future Credits if the injury occurred while responding to, or returning from, an Emergency Response Call, or participating in an activity with one of the Eligible Entities.
 - b) An injured Volunteer shall provide documentation from a licensed provider, with the Application required under this Resolution stating that their injury prevents them from performing duties to qualify as an Active Volunteer. In such a case, the injured Volunteer shall be deemed an Active Volunteer for that tax year.
 - c) An injured Volunteer shall annually submit the Application required under this Resolution, along with updated documentation from a licensed provider stating that the injury still exists and prevents them from qualifying as an Active Volunteer. Provided it is verified that the injury still exists, the injured Volunteer shall again be deemed an Active Volunteer for that tax year. An injured Volunteer shall only be deemed an Active Volunteer for a maximum of three (3) consecutive tax years.

SECTION 3. CREDIT.

- 1) Credit. Each Volunteer whose name appears on the eligibility list and who complies with the requirements of this Volunteer Service Credit Program shall be eligible to receive a Real Property Tax Credit and/or an Earned Income Tax Credit, in an amount described herein.
- 2) Amount and Limit.
 - a) Real Property Tax Credit. The Real Property Tax Credit provided by this Resolution shall be based on the number of points the Active Volunteer earned subject to the following thresholds:
 - i) Emergency Responders
 - (1) To receive a 100% tax rebate, 100 Points must be achieved.
 - (2) To receive a 50% tax rebate, 50 points must be achieved.
 - ii) Social / Supporting Members
 - (1) A Social / Supporting Member who achieves at least 50 points shall be eligible for a maximum 50% tax rebate
 - (2) Social / Supporting Members shall NOT be eligible for the 100% rebate, regardless of points earned.
 - b) Earned Income Tax Credit. Each Active Volunteer who has been certified under the Volunteer Service Credit Program shall be eligible to receive a tax credit of up to Five Hundred Dollars (\$500.00) of the Earned Income Tax levied by the Township subject to the following limits:
 - i) Emergency Responders
 - (1) To receive a 100% tax credit (up to \$500.00), 100 Points must be achieved.
 - (2) To receive a 50% tax credit (up to \$250.00), 50 points must be achieved.
 - ii) Social / Supporting Members
 - (1) To receive a 50% tax credit (up to \$250.00), 50 Points must be achieved.
 - (2) Not eligible for the 100% earned income tax credit tier.

SECTION 4. PROCEDURES.

- 1) Application. An Volunteer who has met the minimum criteria of the Volunteer Service Credit Program may submit a completed Application to the Entities Supervisor using a form provided by the Township. The Entities Supervisor must submit the Volunteer's Application to the Township Secretary by April 1st of each year. Applications shall not be accepted by the Township after such date. The following must be submitted by the active volunteer along with the completed application:
 - a) If the Volunteer is seeking a Real Property Tax Credit on Qualified Real Property, a true and correct receipt from the Township real estate tax collector showing the paid Township real property taxes for the tax year in which the application is being filed and that the tax paid was for Qualified Real Property.

- b) If the Volunteer is seeking an Earned Income Tax Credit, a true and correct copy of the Volunteer's Earned Income Tax paid to the Township during the Eligibility Period.
 - c) Photo identification
 - d) If deemed acceptable in the discretion of the Entities Supervisor, any other documentation that in lieu of the above items may reasonably confirm the active volunteer's eligibility for the credit.
- 2) Application Review. The Township Secretary shall review the Applications under the Volunteer Service Credit Program and shall cross reference them with the eligibility list. The Township Secretary shall then submit eligible Applications to the Board for Approval.
- 3) Official Tax Credit Register. The Township shall keep an Official Tax Credit Register of all Active Volunteers who were issued tax credit certificates. The Township Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:
- a) Board;
 - b) Entities Supervisor;
 - c) York Adams Tax Bureau; References in this Resolution to York Adams Tax Bureau shall be construed to include any person or entity who or which in any given year shall be the Township's Earned Income Tax collector, if different than York Adams Tax Bureau.
- 4) Rejection of Application.
- a) Real Property Tax Credit. The Township Secretary shall reject an Application for a Real Property Tax Credit if the Volunteer is not on the official eligibility list or does not provide the documents required by this Section. If the Township Secretary rejects the Application, the Volunteer 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 5. Volunteers shall have 30 days to appeal the decision of the Township Secretary to the Township as set forth in this Resolution.
 - b) Earned Income Tax Credit.
 - i) The York Adams Tax Bureau shall reject a claim for a Credit if the Volunteer is not on the official Tax Credit Register issued by the Township Secretary.
 - ii) If the York Adams Tax Bureau rejects the claim, the Volunteer 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 5, below
- 5) Board Approval. Upon receipt of eligible Applications from the Township Secretary, the Board shall approve the Application(s) for all Volunteers who are eligible to receive the refund.
- 6) Payment of Credit. Once the Board approves the eligible Applications, the Township Secretary will be notified. The Township Secretary shall issue the Credit to the Volunteer, no later than May 30th.

SECTION 5. APPEALS.

- 1) Appeal Rights Generally. Any taxpayer aggrieved by a decision under Section 4 shall have a right to appeal said decision, by filing an appeal within thirty (30) days of the rejection of an application.
- 2) Method of Appeal. All appeals of decisions shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

SECTION 6. SEVERABILITY.

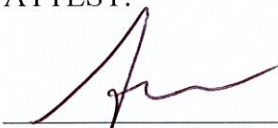
If any provision, section, sentence, clause, or part of this Resolution is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause, or part of the ordinance, it being the intent of the Township that such remainder shall be and shall remain in full force and effect for this purpose the provisions of this Resolution are hereby declared to be severable.

SECTION 7. EFFECTIVE DATE

This Resolution shall take effect immediately upon adoption and shall apply to volunteer service performed during calendar year 2025.

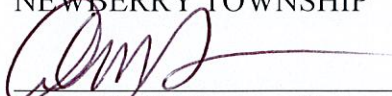
RESOLVED this ____ day of November 2025 by the Board of Supervisors of Newberry Township, York County, Pennsylvania.

ATTEST:



Aaron Schwartz, Secretary

BOARD OF SUPERVISORS
NEWBERRY TOWNSHIP



Diane Shellenhamer, Chairman



CERTIFICATE

I, the undersigned, Secretary of the Board of Supervisors of the Township of Newberry, York County, Pennsylvania (the "Township"), certify that he foregoing is a true and correct copy of a Resolution of the Board of Supervisors of the Township which was duly enacted by 4 to 0 affirmative vote majority of the members of the Board of Supervisors of the Township, at a regular meeting held on November 25th, 2025, that said Resolution has been recorded in the Resolution Book of the Township; that said Resolution was duly published as required by law; and that said Resolution remains in effect, unaltered and unamended as of the date of this Certificate.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township on this 25th day of November 2025.



Aaron Schwartz, Secretary