TOWNSHIP OF ABINGTON

(3) PUBLIC SAFETY COMMITTEE

May 31, 2017 7:00 P.M.

CALL TO ORDER

ROLL CALL:

SCHREIBER - DiPLACIDO - BOWMAN - SPIEGELMAN,

KALINOSKI

Township Manager MANFREDI

Assistant Township Manager WEHMEYER

Township Solicitor CLARKE

Fire Marshal CLARK

Chief of Police LIVINGOOD Traffic Safety Officer FREED

MINUTES:

Motion to approve the minutes of the May 3, 2017 Public Safety Committee Meeting.

Police Department - Call on Chief Livingood

PS1. First Conditional Appointment - Probationary Police Officer

Motion to appoint candidate Lee Yochum from the certified Civil Service Eligibility List to the position of Probationary Police Officer provided he successfully completes the Background, Physical and Psychological tests and all entry requirements of the Municipal Police Officers' Education and Training Commission for Act 120 Training. Appointment will be effective July 5, 2017.

PS2. Second Conditional Appointment - Probationary Police Officer

Motion to appoint candidate Ryan Hasara from the certified Civil Service Eligibility List to the position of Probationary Police Officer provided he successfully completes the Background, Physical and Psychological tests and all entry requirements of the Municipal Police Officers' Education and Training Commission for Act 120 Training. Appointment will be effective July 5, 2017.

PS3. Conditional Promotion to the Rank of Sergeant

Motion to promote Officer Jennifer Doyle to the rank of Probationary Sergeant effective June 9, 2017 providing she successfully completes the remaining portions of the promotional process.

PS4. Ordinance No. 2139 - Allowing Earned Income Tax Credits up to \$1,000 Per Year be Applied to Local Taxes of Firefighters

Motion to approve Ordinance No. 2139 and authorize the Solicitor to advertise.

PUBLIC SAFETY MEETING

BOARD ACTION REQUEST

May 31, 2017 **Date** Agenda Item Number

Department

Agenda Item

Township Manager

Police

1st Conditional Appointment Probationary Police Officer

Previous Action

None

Recommend Board Action

Motion to appoint candidate Lee Yochum from the certified Civil Service Eligibility List to the position of Probationary Police Officer provided he successfully completes the Background, Physical and Psychological tests and all entry requirements of the Municipal Police Officers' Education and Training Commission for Act 120 Training. Appointment will be effective July 5, 2017

Comments

This appointment will fill the vacancy created by the retirement of Lt. Michael Gallagher on February 28, 2017.

The first three candidates on the Civil Service Eligibility List are:

#1 Lee Yochum

#2 Ryan Hasara

#3 Omar Aybar

Candidate Yochum has Military Preference. He is not currently Act 120 certified and will need to attend the Montgomery County Community College Police Academy which begins July 10, 2017. The Police Department may receive some reimbursement at a future time for the cost of this training. Therefore, the Administration recommends that the Board appoint Candidate Yochum.

PUBLIC SAFETY MEETING

BOARD ACTION REQUEST

May 31, 2017 **Date** Agenda Item Number

Department

Agenda Item

Township Manager

Police

2nd Conditional Appointment Probationary Police Officer

Previous Action

None

Recommend Board Action

Motion to appoint candidate Ryan Hasara from the certified Civil Service Eligibility List to the position of Probationary Police Officer provided he successfully completes the Background, Physical and Psychological tests and all entry requirements of the Municipal Police Officers' Education and Training Commission for Act 120 Training. Appointment will be effective July 5, 2017

Comments

This appointment will fill the vacancy created by the retirement of Officer Gerard Costello on February 28, 2017.

The next three candidates on the Civil Service Eligibility List are:

#2 Ryan Hasara

#3 Omar Aybar

#4 Kenneth Witter

Candidate Hasara is Act 120 certified and currently a member of the Philadelphia Police Department. Therefore, the Administration recommends that the Board appoint Candidate Hasara.

PUBLIC SAFETY MEETING BOARD ACTION REQUEST

May 31, 2017

Date

PS 3

Agenda Item Number

Department

Agenda Item

Township Manager

Police

Conditional Promotion to the Rank of Sergeant

Bollen

Previous Action

None

Recommended Board Action

Motion to promote Officer Jennifer Doyle to the rank of Probationary Sergeant effective June 9, 2017 providing she successfully completes the remaining portions of the promotional process.

Comments

This is a budgeted position to fill an open supervisory vacancy in the Patrol Division.

A Civil Service Eligibility List for the Rank of Sergeant was certified on January 25, 2017.

Officer Doyle is number three (3) on the Certified Eligibility List. Candidates #1 (Gillispie) and #2 (Kent) were promoted on February 20, 2017.

PUBLIC SAFETY COMMITTEE BOARD OF ACTION REQUEST

May 31, 2017 **DATE**

PS 4
AGENDA ITEM NUMBER

DEPARTMENT

AGENDA ITEM

TOWNSHIP MANAGER

Administration

Ordinance No. 2139
Allowing Earned Income Tax Credits
Up to \$1,000 Per Year be Applied to
Local Taxes of Firefighters

Richard J. Manfredi

PREVIOUS ACTIONS

May 15, 2017 - Matter was discussed at the Fire Board Meeting.

RECOMMENDED BOARD ACTION

Motion to approve Ordinance No. 2139 and authorize the Solicitor to advertise.

COMMENTS

Ordinance No. 2139 is attached.

ORDINANCE NO. 2017-2139

ABINGTON TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA

AN ORDINANCE OF THE TOWNSHIP OF ABINGTON, MONTGOMERY COUNTY, PENNSYLVANIA AMENDING CHAPTER 152 – "TAXATION" TO ADD ARTICLE VIII – "VOLUNTEER SERVICE CREDIT PROGRAM," SECTIONS 82 THROUGH 86, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICE AGENCIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

WHEREAS, the Township of Abington is a duly organized Township of the first class, existing and operating in accordance with the laws of the Commonwealth of Pennsylvania; and

WHEREAS, in accordance with the First Class Township Code of Pennsylvania, 53 P.S. §§55101, et. seq., the Township is vested with various corporate powers, including but not limited to the adoption and enactment of such ordinances and regulations necessary for the proper care, management, and control of the Township; and

WHEREAS, the Commonwealth of Pennsylvania recently enacted Act 172 of 2016, which provides municipalities with the option to offer a real estate or earned income tax credit to active members of volunteer fire companies and nonprofit emergency medical service agencies through a volunteer service credit program; and

WHEREAS, the Township has determined that the public health, safety and welfare would benefit from the amendment of Chapter 152 – "Taxation," to add Article VIII – "Volunteer Service Credit Program," Sections 82 through 86, creating such a volunteer service credit program.

NOW THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Township of Abington, County of Montgomery, Commonwealth of Pennsylvania, that the Township's Code of Ordinances shall be amended as follows:

I. The Code of the Township of Abington shall be amended at Chapter 152 - "Taxation,"

to add Article VIII – "Volunteer Service Credit Program," Sections 82 through 86, which shall read as set forth in Exhibit "A" hereto.

II. SEVERABILITY.

In the event that any section, sentence, clause, phrase or word of this Ordinance shall be declared illegal, invalid or unconstitutional by any Court of competent jurisdiction, such declaration shall not prevent or otherwise foreclose enforcement of any of the remaining portions of this Ordinance. If there are any inconsistencies between the provisions of this Ordinance and any other section of the Code then in effect, the terms and provisions of this Ordinance shall control.

III. REPEALER.

All Ordinances or parts of Ordinances inconsistent herewith or in conflict with any of the specific terms enacted hereby, to the extent of said inconsistencies or conflicts, are hereby specifically repealed.

IV. EFFECTIVE DATE

This Ordinance shall be effective five (5) days after it has been approved.

ORDAINED AND ENACTED this	day of, 2017.
ATTEST:	TOWNSHIP OF ABINGTON BOARD OF COMMISSIONERS
Richard J. Manfredi, Secretary	By:

Exhibit "A"

CHAPTER 152 – "TAXATION"

ARTICLE VIII – "VOLUNTEER SERVICE CREDIT PROGRAM"

Section 152-82 – 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.

"Active Volunteer." A volunteer for a volunteer fire company or nonprofit emergency

medical service agency listed under Section 83(c) who has

complied with, and is certified under, the Volunteer Service Credit

Program as set forth herein.

"Commissioner." The State Fire Commissioner of the Commonwealth of

Pennsylvania.

"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.

"Emergency Responder." A volunteer who responds to an emergency call with one of the

entities listed under Section 83(C) hereof.

"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 or she shall have been when the call was

received.

"Local Tax Enabling Act." The Act of December 31, 1965 (P.L. 1257, No. 511), known as the

Local Tax Enabling Act.

"Nonprofit emergency An entity that is chartered as a nonprofit corporation and medical services agency."

engages in the service of providing emergency medical services to

patients within this Commonwealth by operating any of the

following:

(1) An ambulance.

(2) An advanced life support squad vehicle.

(3) A basic life support squad vehicle.

(4) A quick response service.

- (5) A special operations EMS service. This paragraph includes, but is not limited to:
 - (i) a tactical EMS service;
 - (ii) a wilderness EMS service;
 - (iii) a mass-gathering EMS service; and
 - (iv) an urban search and rescue EMS service.
- (6) A vehicle or service which provides emergency medical services outside of a health care facility, as prescribed by the Department of Health by regulation.

"Tax Credit." The Earned Income Tax credit granted hereunder.

"Township." The Township of Abington, Montgomery County, Pennsylvania.

"Volunteer." A member of a volunteer fire company or a nonprofit emergency

medical service agency.

"Volunteer fire company." A nonprofit chartered corporation, association or organization

located in this Commonwealth that provides fire protection services and may offer other voluntary emergency services within

the Township.

"Volunteer Service

Credit Program."

The program established pursuant to this Ordinance to determine

the active status of a volunteer.

Section 152-83 - Volunteer Service Credit Program.

- A. Establishment. The Township of Abington hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community's volunteer fire companies and nonprofit emergency medical service agencies.
- B. Program Criteria. The Board of Commissioners of the Township of Abington shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based, inter alia, 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; or
- c) Financial bookkeeping.
- 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. Eligibility.

- 1. The Volunteer Service Credit Program is available to residents of the Township who are volunteers of one or more of the following volunteer fire companies and nonprofit emergency medical service agencies that provide service to Abington Township:
 - a) Abington Fire Company 1920 Horace Avenue Abington, PA 19001
 - b) Edge Hill Fire Company 2843 Limekiln Pike Glenside, PA 19038
 - c) McKinley Fire Company 893 Jenkintown Road Elkins Park, PA 19027
 - d) Roslyn Fire Company 1128 Bradfield Road Abington, PA 19001
 - e) Weldon Fire Company 412 N Easton Road Glenside, PA 19038
 - f) Second Alarmers' Rescue Squad 307 Davisville Road Willow Grove, PA 19090
- 2. An active volunteer may claim a tax credit provided for in this Chapter when filing a joint return. The tax return form shall provide a mechanism for separating the liability of an individual for any earned income tax imposed by the school district of residence from the liability of an individual for any earned income tax imposed by the Township. The tax credit shall only be applicable to the earned income tax imposed by the Township.

D. Eligibility Period.

A volunteer must meet the minimum criteria, set by resolution under subsection 83(B) of this Chapter, during the eligibility period to qualify for the tax credits established under Section 84.

- 1. For 2017, the eligibility period under the Volunteer Service Credit Program shall run from January 20, 2017 until December 1, 2018.
- 2. For 2018, and each subsequent year thereafter, the eligibility period shall run from December 1st until December 1st.

E. Recordkeeping.

The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical service agency listed under Section 83(c) hereof, as applicable, shall keep specific records of each active 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 of Commissioners of the Township of Abington, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, as applicable, shall annually transmit to the Township Director of Administration 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 January 7th of each year. The chief or supervisor, as applicable, 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 on or before April 1st of each year. Applications shall not be accepted by the Township after April 1st of each year.

G. Municipal Review.

The Township Manager shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Township Manager shall thereafter approve all applicants that are on the notarized eligibility list. All applicants approved by the Township Manager shall be issued a tax credit certificate.

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 Manager shall issue updates, as needed, of the official Tax Credit Register to the following:

- 1. Township Board of Commissioners;
- 2. Chief of the volunteer fire companies;
- 3. Chief or supervisor of the nonprofit emergency medical service agency;
- 4. Tax officer for the Township Tax Collection District.

I. Injured Volunteers.

- 1. An active volunteer that 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 tax years immediately following the injury. The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the entities listed under Section 83(C) hereof.
- 2. An injured active volunteer shall provide documentation from a licensed physician with the application required under Section 83 hereof stating that the injury sustained while responding to, participating in or returning from an emergency response call prevents them from performing duties to qualify as an active volunteer. The chief and another officer of the volunteer fire company, or the supervisor/chief and another officer of the nonprofit emergency medical services agency, as applicable, shall, if applicable, sign the application attesting to the individual's status as an active volunteer and that the individual can no longer serve as an active volunteer due to injury. The application shall then be forwarded to the Township Manager, as appropriate, for final review and processing.
- 3. An injured emergency responder shall annually submit the application required under Section 83 hereof, along with updated documentation from a licensed physician and the chief or supervisor of the volunteer fire company or emergency medical services agency, as applicable, stating that the injury still exists and continues to prevent them from qualifying as an active volunteer. Upon submission of the required certifications and documentation, 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.

Section 152-84 - Earned Income Tax Credit

A. 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 \$1,000.00 of the of the Township portion of any Earned Income Tax levied by the Township. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's tax liability.

B. Claim.

An active volunteer with a tax credit certificate may file a claim for the tax credit on their Township earned income tax liability when filing a final local return for the preceding calendar year.

C. Rejection of Tax Credit Claim.

- 1. The Township Tax Collector shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Township Manager.
- 2. If the Township Tax Collector rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for rejection and provide the method of appealing the decision pursuant to Section 85 hereof.
- 3. Taxpayers shall have 30 days to appeal the decision of the Township Tax Collector.

Section 152-85 – Appeals.

A. Earned Income Tax Credit Appeals.

- 1. Any taxpayer aggrieved by a decision under Section 84 hereof shall have a right to appeal said decision.
- 2. A taxpayer shall have 30 days to appeal a decision or rejection of claim.
- 3. All appeals of decisions under Section 84 hereof 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 152-86 - Severability.

In the event that any provision, section, sentence, clause, or part of this Ordinance 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 Board of Commissioners of Abington Township that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.