RESOLUTION NO. 7073-04

THIS RESOLUTION made this _____ day of October, 2023, in a regular session of the Board of Supervisors of Freedom Township, said Resolution stating as follows:

Pursuant to Ordinance No. 2023-<u>04</u>, the Board of Supervisors of Freedom Township hereby adopt the criteria for the Volunteer Service Credit Program for Volunteer Members of Volunteer Fire Companies and Non-Profit Emergency Medical Service Agencies, said Greenmount Community Fire Company Tax Credit Points Plan attached to this Resolution.

Adopted as a Resolution of Freedom Township on the aforesaid date.

ATTEST

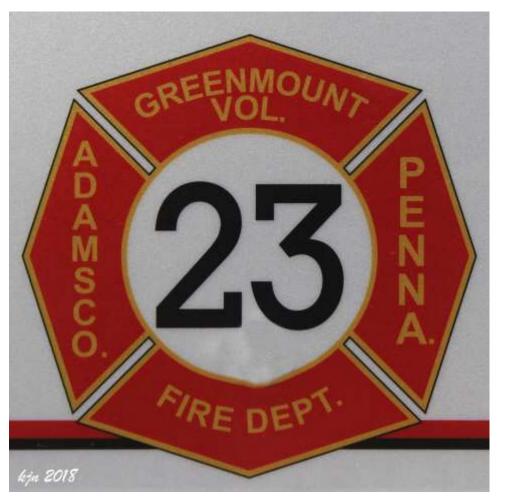
Secretary

FREEDOM TOWNSHIP BOARD OF SUPERVISORS

Matt Young, Chairman

Paul Kellett, Vice-Chairman

Brett Johnston



GREENMOUNT COMMUNITY
FIRE COMPANY TAX CREDIT
POINTS PLAN

January 1, 2024

The "Points" plan to determine eligibility for and how points may be accrued by members of the Greenmount Community Fire Company

Change Record

Date	Synopsis	Approved by	Approved date
July 12, 2023	Presentation to Freedom Township Board of Supervisors		
October 11,2023	Approved by Township	Freedom Township Board of Supervisors	

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1 Introduction

The Board of Supervisors of Freedom Township, Adams County Pennsylvania, under the provisions of Health and Safety (35 PA. C. S.) – Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies; Act of Nov. 21, 2016, P.L. 1509, No. 172, have established a tax rebate program for members of the Greenmount Community Fire Company. This document establishes the factors for implementation of that program within the Greenmount Community Fire Company.

Event	Section	Points Earned	Cap Level
Membership	4.1.1	2 points per year	Capped at 40 points
New Member	<u>4.1.2</u>	25 points for first 5 years	
Recruiting	4.2	25 points per recruit	Capped at 50 points per year
Emergency Response	4.3	1 point per qualified response	Uncapped
Professional Certifications	4.4	25 points per certification	Capped at 50 points per year
Training events	4.5	1 point per training hour	Capped at 100 points per year
Equipment Maintenance	4.7	1 point per hour	Capped at 25 points per year
Facility Maintenance	4.8	1 point per hour	Capped at 25 points per year
Fund Raising	<u>4.9</u>	1 point per hour	Uncapped
Grant Writing	4.10	1 point per hour	Uncapped
Meetings	4.11	1 point per meeting	Capped at 25 points per year
Non-Specified Activities	<u>6</u>	As authorized by the	As authorized by the Executive
		Executive Committee	Committee

Table 1: Points Per Event

175 points per year

Must earn points in a minimum of 3 point categories

2 Eligibility

2.1 Core Requirements:

- To be eligible for participation, a member must
 - Be in good standing with the Greenmount Community Fire Company in any category as stated in Section 3 of this document.
 - o Earn a minimum of 175 points in the course of a calendar year
 - o Earn points in a minimum of three points categories.
 - Have their primary residence in Freedom Township, Adams County PA.

2.2 Residence Requirement

The individual must be a permanent resident of Freedom Township, Adams County PA at the end of the tax year (December 31).

2.3 Membership Requirement

The individual must be an active member of the Greenmount Community Fire Company, as defined by the Greenmount Community Fire Company bylaws current as of the end of the tax year.

2.4 Multi-Income Households

Where two or more individuals in the same household, through active membership in the Greenmount Community Fire Company, are all eligible for participation in this tax rebate program, and filing independent tax returns, those individuals may allocate (in its entirety, either the Earned Income or Rel Property Tax Credits) between those individuals. The division shall not be between more than two individuals. Each individual can claim the earned

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income tax rebate. The property owner may claim the property tax exemption for the primary residence in Freedom Township.

3 Types of Membership

- Unless otherwise stated, only fully active members of Greenmount Community Fire Company are eligible for the tax credit. Any member may earn points under the provisions of Section 4 of this document.
- So long as a member maintains active status, they may transfer between membership categories without points penalty.

3.1 Firefighter

To be active, a member must be current on required dues, and have met performance requirements as stated in the bylaws.

3.2 Fire Officer

An active member, current on all training requirements and continuous education requirements. (An individual not current on Fire Officer training requirements may still be eligible as a Firefighter)

3.3 Fire Police

An active member, current on all training requirements and continuous education requirements.

3.4 Emergency Medical Services Technician / Paramedic

An active member, current on training requirements and continuous education requirements.

3.5 Social Member

A Social Member may accrue points and earn eligibility subject to the standards and limitations applicable to other members.

3.6 Life Member

A Life Member may accrue points and earn eligibility subject to the standards and limitations applicable to other members.

3.7 Injured Firefighter

3.7.1 Line of Duty Injury

An active member, eligible under any of the categories above, injured in the line of duty (on an emergency response call, in transit to or from the place from which they responded to the call (from home or from work, or to the natural next place if the time associated with the call spans working hours (i.e. if the individual responded from home, and the call concluded after the time when that individual would normally be at work, they are covered under these provisions in such an instance or in similar cases) such that they are unable to perform as a member, retains eligibility for and qualification to the benefits of this program for five years. Requirement for medical documentation is as specified in the law.

3.7.2 Line of Duty Death

In the event of a line of duty death, under provisions similar as described in 4.5.1 Line of Duty Injury, the widow/widower is eligible for lifetime qualification for the tax rebate program as long as primary residence is maintained in Freedom Township. Such eligibility terminates if the surviving spouse remarries.

3.8 Non-Qualified Members

3.8.1 Provisional Members

Generally, a member who has not been voted off provisional status is not eligible for the credit. However, the Trustees may, on a case-by-case basis, allow highly qualified individuals eligibility. This will be based on observed high levels of participation, involvement, and support to the company. Such an individual is still required to meet the meet the points requirement as stated for award of eligibility for the tax rebate.

3.8.2 Junior Members

Junior members, in any capacity, are not eligible.

3.8.3 Non-Beneficial Members

4 Points

- Members of the Greenmount Community Fire Company may qualify for the Freedom Township tax rebate program based on points earned in service to the community through the Company.
 Qualification requires a minimum of 175 points, based on the standards and limitations specified below
- Points are earned over a calendar year. Except as stated for certifications and membership, points do not carry over between years.
- Hours or response efforts will be recorded and certified by the senior Fire Officer or Fire Company
 Official involved with or verifying the hours or activity.
- Except in cases of participating in a response, where the senior office on the call reports attendance, Fire Officers or Fire Company Officials are authorized to self-certify hours and/or activities.

4.1 Membership Points

4.1.1 Ongoing Membership

- A member may earn two membership points per year. These points are cumulative, up to a total of forty points.
- Points shall be awarded for periods of service that pre-date the implementation of this policy

4.1.1.1 Break in Service

- If a member in good standing has a break in service with the Greenmount Community Fire Company, upon resumption of their membership with the Company, they shall retain all points eligibility attained at the time of the initiation of their break in service.
- If the break in service occurs while the member is earning "new member credit" (see section 5.1.3), upon reinstatement with the Company, they will resume earning the "new member" credit as if no break in service had happened.
- Points earned through another company during the period of the break in service are not eligible for credit for this program.
- Training certifications earned during the break in service may be credited to this program, once verified under the provisions of Section 4.6.

4.1.2 New Members

- A new member shall be awarded 25 points per year for the first five years of membership.
- These points are not cumulative.
- Starting in year six of membership, they shall be awarded two membership points for each of the previous five years of membership.
- Current members, with less than five years membership in the company that pre-dates the
 implementation of this policy, shall be awarded "new member" credit for the period of time through
 which their cumulative time in service equals five years. (Example, if a member has four years "new
 member" service with the Company, they will receive the new member 25 points for one additional
 year. If a new member has one year time-in-service with the company, they will receive the 25 point
 "new member" credit for the next five years.)

4.2 Recruiting

- A member in good standing will receive 25 points for the recruitment of new members (in any category eligible for this tax rebate program) to the company.
- Points will be awarded when the new member is voted off probationary status, and has one full year (non-probationary) satisfactory service with the company.
- Recruiting points will be awarded if a member brings a member with a break in service back into the company.
- A member may earn a maximum of fifty points in any year for recruitment.

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4.3 Emergency Responses:

- A member may earn points at the rate of one point for active participation in an emergency response call. Any dispatch from Adams County Emergency Operations Center qualifies for points.
- Per-call points will be certified by the lead member of the response team, and posted on Call Sheets.
- Where fire suppression and fire police resources are dispatched to the same call, the lead for fire suppression shall account for participation of fire police.
- An individual may count no more than 50 emergency response call points contributing to the total requirement for 175 points for annual qualification.

4.4 Professional Certifications

- A member holding a profession certification relevant to the mission of the Greenmount Community Fire
 Company (for Example, Firefighter I; Firefighter II; Emergency Medical Technician; Advanced EMT;
 Paramedic; etc.) will receive 10 points per current certification for each year the certification remains
 active. Points can be awarded for *either* basic or advanced certifications in a skill, not both. Points are
 not cumulative over time.
- An individual may count no more than 50 points for certifications contributing to the total requirement for 175 points for annual qualification.
- An individual will receive no points for any certification that has lapsed (and not been renewed) by the end of the recording period December 31.
- See 5.5.2 regarding acceptance/validation of training.

4.5 Training

4.5.1 Eligible Training Events

- An individual may count no more than 50 points for training contributing to the total requirement for 175 points for annual qualification.
- An individual may earn points for training relevant to the mission of the Greenmount Community Fire Company. Points may be earned for
- Firefighting Drills
- Classes presented at, for, or by the Greenmount Community Fire Company
- County, state or federally presented or certified field, classroom or correspondence course training.
- Other training as approved by the Trustees.
 - Points shall be awarded at the rate of one point for training hour.
 - When Adams County Emergency Operations Center or Greenmount Community Fire Company dispatches
 a unit for training/controlled burn/other activities, hours will be counted for training (rather than for
 emergency response). If the unit is subsequently dispatched on an emergency response, individuals will
 receive points for hours on the training call PLUS the point for an emergency response.

4.6 Validation of Training and Certifications

- Training certifications will be validated by the Greenmount Community Fire Company. This applies to
 training certificates from the State of Pennsylvania, other states, or federal training programs.
 Verification will be accomplished as determined by the Executive Committee. with final certification/signoff by Chief or Deputy Chief.
- Points will be awarded in the year certification is confirmed (rather than the year training is completed, the year in which the certificate is awarded, or the year when the certificate is presented the Greenmount Community Fire Company for verification.)

4.7 Emergency Response Equipment Maintenance

- Points will be awarded at the rate of one point per hour of work.
- Points will be recorded by the Fire Officer authorizing and verifying the work.

4.8 Facility Maintenance

- Points will be awarded at the rate of one point per hour of work.
- Points will be recorded by the Fire Officer or Fire Company Official authorizing and verifying the work.

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• An individual may count no more than 25 points for certifications contributing to the total requirement for 175 points for annual qualification.

4.9 Fund Raising Events

- Points will be awarded at the rate of one point per hour of work.
- Authorized preparation activities or post-event efforts (except as noted below) are eligible for points.
- Time involved selling tickets (other than during a sanctioned event) does not earn points.
- Points will be recorded by the Fire Company Official authorizing and verifying the work.

4.10 An individual may count no more than 50 points for certifications contributing to the total requirement for 175 points for annual qualification.

4.11 Grant Writing

- Hours invested by a member or officer in researching, writing or reviewing grants for the good of the Company will earn points at the rate of one point per hour of work.
- Points will be recorded by the Fire Officer or Fire Company Official authorizing and verifying the work.
- An individual may count no more than 25 points for certifications contributing to the total requirement for 175 points for annual qualification.

4.12 Meetings

4.12.1 Total possible points for meetings

- A member in good standing may credit a maximum of 12 points earned through meeting attendance at monthly business meetings to the annual total required for qualification.
- Unless otherwise stated, the senior official at the meeting will report attendance and points eligibility to the Points Verification Officer.

4.12.2 Greenmount Community Fire Company Business Meetings

- Members may earn points for participation in meetings for the good of the company.
 Regular business meetings of the Company, committee meetings, and other meetings called by and officer for the good of the Company will earn one point per meeting.
- The combined monthly business meeting of the Company and the Relief Fund together count as ONE meeting. If an individual attends the Company business meeting, but is unable to attend the follow-on Relief Fund meeting, they will still earn the one point for the meeting.
- The Secretary will record attendance (and points eligibility) for the Company monthly business meeting.

4.12.3 Committee meetings

- Attendance at committee meetings earn one point per session.
- Meetings may be for the Greenmount Community Fire Company, or the Greenmount Firemen's Relief Association.
- The senior member present at committee meetings will record and report attendance for points.

4.12.4 Other Meetings

Other meetings, that may require the attendance of Company Officers or members, such as the County
Fire Chiefs meeting representing the Company at the Freedom Township Board of Supervisors monthly
meeting, or other meetings as required will earn one point per session.

5 Activities of Officers Outside Regular Meetings

- Activities of Company officers outside regular meetings (such as financial accounting, preparation of meeting agendas, review and finalization of formal meeting minutes) will earn 1 point per hour of work.
- Unless otherwise stated (in writing, reported to the Verification Officer by the President or Vice President), these individuals may self-certify for hours of work.

6 Activities Not Otherwise Specified

• As authorized by the Trustees, activities not otherwise specified may be designated as eligible for points, and earn points as designed by the Trustees.

7 Points Tracking

7.1 Points Verification Officer:

- The president of the Greenmount Community Fire Company shall appoint as Verification Officer. This appointment shall be in accordance with the policy for appointments as defined in the organization bylaws. This individual shall be responsible for tabulation of points as reported to them by the responsible individuals for events and activities. They shall prepare, for the signature of the president, end of year reports for submission to Freedom Township as directed by law, or by the township.
- The Points Verification Officer may be assigned as an additional duty to another elected or appointed officer of the company, or may be a stand-alone task.

7.2 Points Tracking:

- Officials designated for reporting and verifying points shall report points to Points Verification Officer not more than fifteen days after completion of the event.
- Points Verification Officer shall provide the President of the Greenmount Community Fire Company the
 necessary documentation as required by law for reported certification to the designated individual at
 Freedom Township not later than 31 January of each year, or as otherwise directed by law, or by
 Township authority.
- Reporting of individuals eligible for the tax credit will be reported in the manner required by PL 1509, N. 172 – Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies.

8 Changes to the Points Structure

- Changes to this point structure may be proposed by the Executive Committee, and submitted by the Executive Committee to the membership for a vote.
- Proposals approved by vote of the membership shall be submitted to the Freedom Township Board of Supervisors for consideration.
- The decision on any proposal submitted to the Freedom Township Board of Supervisors is final.
- Implementation of any approved change to the point structure will be at the beginning of the next point
 year, unless otherwise agreed to by the Freedom Township Board of Supervisors and the Greenmount
 Community Fire Company Executive Committee.

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1	Appendix 1: References
2	
3	Chapter 79A - Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services
4	<u>Agencies</u>
5	
6	Freedom Township Ordinance: TBP
7	
8	Guidance and Model Ordinance
9	
10	Appendix 2: Sample Points Tabulation Sheet

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To Be Published

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