

TOWNSHIP OF MIDDLE SMITHFIELD,
MONROE COUNTY, PENNSYLVANIA

ORDINANCE NO. 230

AN ORDINANCE AMENDING ARTICLE V, VOLUNTEER SERVICE CREDIT PROGRAM, OF CHAPTER 176 OF THE CODE OF THE TOWNSHIP OF MIDDLE SMITHFIELD, AS HERETOFORE AMENDED; INCREASING THE TAX CREDIT AVAILABLE UNDER SECTION 176-53, REAL PROPERTY TAX CREDIT, TO ONE HUNDRED PERCENT (100%) OF THE VOLUNTEER'S TOWNSHIP REAL ESTATE TAX LIABILITY, BEGINNING TOWNSHIP TAX YEAR 2021; AND PROVIDING FOR OTHER MISCELLANEOUS MATTERS

WHEREAS, the Board of Supervisors of the Township of Middle Smithfield has heretofore adopted a comprehensive compilation of ordinances of the Township entitled the "Code of the Township of Middle Smithfield" (the "Code"); and

WHEREAS, any and all additions, amendments, deletions, or supplements to the Code, when passed and adopted in such form as to indicate the intention of the Board of Supervisors to be a part thereof, shall be deemed to be incorporated into such Code so that reference to the Code shall be understood and intended to include such changes; and

WHEREAS, whenever such additions, amendments, deletions, or supplements to the Code shall be adopted, they shall thereafter be printed and, as provided hereunder, inserted in the post-bound book containing said Code as amendments and supplements thereto; and

WHEREAS, Section 1506 of the Second Class Township Code, Act of May 1, 1933, P.L. 103, No. 69, as amended by the Act of November 9, 1995, P.L. 350, No. 60, found at 53 P.S. 66506, entitled "General Powers," authorizes the Board of Supervisors to make and adopt ordinances necessary for the proper management, care and control of the Township, and its finances and the maintenance of peace, good government, health and welfare of the Township and its citizens, trade, commerce and manufacturers; and

WHEREAS, Chapter 79A of Title 35 (Health and Safety) of the Pennsylvania Consolidated Statutes, Act of Nov. 21, 2016, P.L. 1509, No. 172, found at 35 Pa. C.S. Section 79A03 *et seq.*, entitled "Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Services Agencies," authorizes municipal governments to grant local tax credits to volunteers at volunteer fire companies and nonprofit emergency medical service agencies; and

WHEREAS, the Board of Supervisors of the Township of Middle Smithfield acknowledges the value and the absence of public cost for volunteer firefighters and nonprofit emergency medical services provided by active volunteers for the benefit of residents of the Township of Middle Smithfield; and

WHEREAS, the Board of Supervisors desires to encourage individuals to volunteer in a volunteer fire company or nonprofit emergency medical service agency that services the residents of the Township of Middle Smithfield; and

WHEREAS, on April 26, 2018, the Board of Supervisors of Middle Smithfield Township enacted Ordinance Number 220 (the “Ordinance”), which amended the Code of the Township of Middle Smithfield by adding an Article V, “Volunteer Service Credit Program”, to Chapter 176 (hereinafter “Article V”);

WHEREAS, Article V establishes a Volunteer Service Credit Program, and authorizes local tax credits for volunteer members (the “Volunteers”) of volunteer fire companies and nonprofit emergency medical services agencies; and

WHEREAS, the Board desires to increase the available Real Property Tax Credit for Volunteers from 10% to 100% of township real property taxes, effective beginning the 2021 tax year;

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Supervisors of Middle Smithfield Township, Monroe County, Pennsylvania, and it is hereby ordained and enacted by the authority of the same, to wit:

SECTION 1: The Code of the Township of Middle Smithfield, Chapter 176, Article V, “Volunteer Service Credit Program”, **§ 176-53 REAL PROPERTY TAX CREDIT**, Subparagraph A), **Tax Credit**, is amended by adding the following sentence to the end of Subparagraph A): “Beginning tax year 2021, and thereafter, the tax credit is increased to One Hundred percent (100%) of the volunteer’s Township real estate tax liability on qualified real property.”

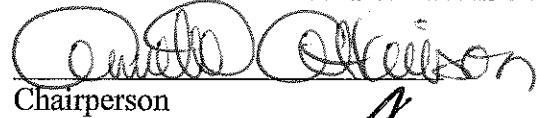
SECTION 2: If any sentence, clause, section, or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall not affect or impair any remaining provisions, sentences, clauses, sections, or parts of this Ordinance. It is hereby declared as the intent of the Board of Supervisors that such remainder shall be and shall remain in full force and effect.

SECTION 3: All Ordinances or parts of Ordinances inconsistent with this Ordinance are hereby repealed insofar, but only insofar, as the same are inconsistent herewith.

SECTION 4: This ordinance shall take effect five (5) days after the date of its enactment.

ORDAINED AND ENACTED into an Ordinance at a regular meeting of the Board of Supervisors of Middle Smithfield Township, Monroe County, Pennsylvania this 28th day of December, 2020.

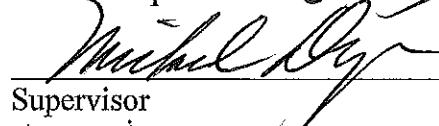
TOWNSHIP OF MIDDLE SMITHFIELD BOARD OF SUPERVISORS



Chairperson



Vice Chairperson



Supervisor



Township Secretary

(TOWNSHIP SEAL)