

**ORDINANCE NO. 24-05**

**AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF HANOVER, COUNTY OF NORTHAMPTON, COMMONWEALTH OF PENNSYLVANIA AMENDING THE TOWNSHIP OF HANOVER CODE OF CODIFIED ORDINANCES, CHAPTER 163 TAXATION; ARTICLE IX INCENTIVES FOR TOWNSHIP VOLUNTEERS OF FIRE COMPANIES TO AMEND REAL PROPERTY TAX CREDIT PROVISIONS TO ITS ORDINANCE AND REPEAL ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT HEREWITH.**

***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. § 79A03, et seq., entitled “Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Services Agencies” (“Act 172”), authorized 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 Hanover Township, Northampton County, Pennsylvania (the “Board”), adopted Ordinance No 17-11 on December 19, 2017, to implement the provisions of Act 172 of 2016, Incentives for Municipal Volunteers of Fire Companies; with further amendments via Ordinance 23-2 adopted on June 27, 2023; and

***WHEREAS***, on October 29, 2020, Act 91 of 2020 further amended Chapter 79A of Title 35 to authorize a municipal governing body to increase the real estate tax credit for certain active volunteers to 100% of the volunteer’s real estate tax liability (“Act 91”); and

***WHEREAS***, the Board seeks to further amend the Real Property Tax Credit provisions to its ordinance, Chapter 163 Taxation; Article IX Incentives for Township Volunteers of Fire Companies; and

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED**, by the Board of Supervisors of Hanover Township, Northampton County, Pennsylvania as follows:

**SECTION 1.** The Board, under the powers vested in them by the "Second Class Township Code" as amended, as well as other laws of the Commonwealth of Pennsylvania, including Act 172 and Act 91, do hereby ordain and enact the following amendment to the Code of Codified Ordinances of the Township of Hanover, as amended.

**SECTION 2.** Chapter 163 *Taxation*; Article IX *Incentives for Township Volunteers of Fire Companies*; §163-83 *Real Property Tax Credit*; Subsection A. *Tax Credit* and Subsection B. *Claim* are deleted in their entirety and replaced as follows:

“A. Tax credit. Each active volunteer who has been certified under the Township Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 100% of the Township tax liability discounted rate on qualified real property (the "tax credit") when paid during the discount period. If the tax is paid during the base period or penalty period, the volunteer will be responsible for paying the difference in liability after the credit is applied.

B. Claim.

(1) An active volunteer who has submitted a Volunteer Tax Credit Application may file a claim for the tax credit on their qualified real property tax liability for the Township's real estate tax levy. The tax credit shall be administered as a refund by the Township Treasurer. An active volunteer shall file the following with the Township Manager:

(a) A true and correct receipt from the Township real estate Tax Collector of the paid Township real property taxes for the tax year which the claim is being filed.

(b) The tax credit certificate.

(c) Photo identification.

(d) Documentation that the tax paid was for qualified real property as defined in this article.

(2) If the active volunteer provides all documents required under this subsection, the Township Treasurer shall issue the tax refund to the active volunteer.”

**SECTION 3.** All Ordinances and parts of Ordinances inconsistent herewith are hereby repealed.

**SECTION 4.** The provisions of this Ordinance shall be severable and if any provision thereof shall be declared unconstitutional, illegal or invalid, such decision shall not affect the validity of any of the remaining provisions of this Ordinance. It is hereby declared as a legislative intent of the Township that this Ordinance would have been enacted had such unconstitutional, illegal or invalid provision(s) not been included herein.

**SECTION 5.** This Ordinance shall become effective within five (5) days of enactment.

**ENACTED AND ORDAINED** at a regular meeting of the Board of Supervisors of the Township of Hanover, County of Northampton on this 17 day of December, 2024.

**ATTEST:**

**BOARD OF SUPERVISORS,  
HANOVER TOWNSHIP,  
NORTHAMPTON COUNTY,  
PENNSYLVANIA**

By: Kimberly Lymanstall  
**KIMBERLY LYMANSTALL,**  
Secretary

By: Susan A. Lawless  
**Susan A. Lawless, Esquire,**  
Chairwoman