

**BOROUGH OF GETTYSBURG
TROXELL COUNCIL CHAMBERS
59 EAST HIGH STREET, GETTYSBURG, PA 17325
COUNCIL PUBLIC HEARING MINUTES (FIRE TAX CREDITS)
OCTOBER 24, 2022**

President Wesley Heyser called the meeting to order at 6:30 PM with the following **Councilors present:** Vice President Matthew Moon, Mrs. Judith Butterfield, Mr. Christopher Berger and Ms. Patricia Lawson. Mr. John Lawver and Mr. Chad Carr were absent. **Staff present included:** Borough Manager Charles Gable; Assistant Borough Manager/Secretary Sara Stull; Borough Solicitor Harold Eastman, Barley Snyder; Planning Director Carly Marshall, Public Works Director Robert Harbaugh and Chad Clabaugh, Borough Engineer, C. S. Davidson, Inc.

Others present included: Filming conducted by Community Media-ACCTV.

President Wesley Heyser opened the meeting and said that the purpose is to hear comments as required regarding the proposed ordinance authorizing certain tax credits against tax liability imposed by the annual tax on real estate and the annual tax on earned income, as levied by the Borough of Gettysburg, as incentives for the use and benefit of certain individuals who qualify as active volunteers for the provision of fire protection services in the Borough as provided by and through the Gettysburg Fire Department.

Solicitor Harold Eastman explained that the provision is under the Pennsylvania Health and Safety Code of the Pennsylvania Act 172 of 2016. It relates to incentives for municipal volunteers of fire companies and nonprofit emergency medical services agencies. The purpose is to authorize municipalities to enact a tax credit against an active volunteer's tax liability as a financial incentive to: (1) Acknowledge the value and the absence of any public cost for volunteer fire protection and nonprofit emergency medical services provided by active volunteers and (2) Encourage individuals to volunteer or for former volunteers to consider rejoining as active volunteers in a volunteer fire company or nonprofit emergency medical services agency. An active volunteer is a volunteer for a volunteer fire company or nonprofit emergency medical services agency who has complied with the requirements of the volunteer service credit program and who is certified. The fire department or nonprofit emergency medical services agency will establish the annual requirements for the certification of a volunteer.

President Wesley Heyser explained that the volunteer must meet at least one of the three following certification requirements: 1) the firefighter must be certified to the NFPA 1001 standard for Firefighter I or greater by the Pennsylvania State Fire Academy, the National Professional Board on Fire Service Qualifications, the International Fire Service Accreditation Congress, or by another state in the United States, provided that the certification involved successful testing to the NFPA 1001 standard, and is agreed upon by the fire chief and borough officials; 2) the driver/operator must be certified to the NFPA 1002 standard for Driver/Operator-Pumper and/or Driver/Operator-Aerial by the Pennsylvania State Fire Academy, the National Professional Board on Fire Service Qualifications, the International Fire Service Accreditation Congress, or by another state in the United States, provided that the certification involved successful testing to the NFPA

1002 standard, and is agreed upon by the fire chief and borough officials; 3) the fire police officer must be certified to the NFPA 1091 standard for Traffic Incident Management Personnel by the Pennsylvania State Fire Academy, the National Professional Board on Fire Service Qualifications, the International Fire Service Accreditation Congress, or by another state in the United States, provided that the certification involved successful testing to the NFPA 1091 standard, and is agreed upon by the fire chief and borough officials. The volunteer must respond to at least fifty (50) emergency incidents with the Gettysburg Fire Department in the applicable year, and the volunteer must maintain their primary residence within the Borough of Gettysburg.

President Heyser went on to say that there are some volunteers that may not fit these criteria that provide service to the fire department and community, these requirements ensure that the community receives the critical services it needs, both in professional certification and volume of service. Certification courses and testing are available, and those volunteers not currently certified could become certified. It is worth noting that the identified certification levels are considered recognized minimums, and do not reflect the certification levels that are appropriate for personnel to act as supervisors, managers, to provide rescue services or provide other specialized services. If the volunteer firefighters and driver/operators had to be replaced with paid personnel, they would certainly at minimum be required to meet the Firefighter I and Driver/Operator-Pumper standards, which have become the standard over the past few decades. The absence of fire police officers may prompt a discussion of staffing increases in the police department to handle traffic control. In accordance with Act 172 of 2016, as amended, the recommendation is to create a tax credit program by ordinance that grants volunteers that meet the above requirements the following benefits: A 100% tax credit against their borough property tax liability on their primary residence and a 100% tax credit against their borough earned income tax, provided that this credit does not exceed \$1,000 per year per volunteer.

President Heyser explained that the data indicates that for the seven volunteer firefighters that currently reside in the borough and meet the above requirements, lost revenue for the borough would be less than \$8,500 per year. So far in 2022 (01/01/2022 – 07/14/2022), these seven volunteers have responded to a combined total of 1,131 responses over 409 incidents. Assuming these numbers stay consistent for the second half of 2022, that is a credit of approximately \$3.75 per response. Should the number of qualified members residing in the borough increase, the approximation of a credit of \$1,100 per volunteer per year is a reasonable estimate to use for calculations. The Gettysburg Fire Department currently responds to 600-700 emergency incidents annually. If each tax credit receiving volunteer responded to the minimum of 50 incidents, 14 credit receiving volunteers would be required to fill that position for all 700 emergency incidents. Multiple the 14 credit receiving volunteers by the four positions to staff a single piece of fire equipment (engine or truck company), and the total would be 56 total credit receiving volunteers. While it is unlikely that this program would ever raise 56 qualified volunteers within the borough limits, if it were to do so, the foregone revenue would be approximately \$61,600. If the borough were to staff a single piece of fire equipment (engine or truck company) in accordance with NFPA 1710, Chapter 4.1.2.1 and Annex C.5, that would require four firefighters at a minimum on duty at all times. Using a three shift schedule, that would mean hiring twelve firefighters with an approximate labor burden of \$1.2 million. Granting 56 qualified volunteers a tax credit of approximately \$1,100 each, for a total of \$61,600 is dramatically less than the labor burden of

twelve paid firefighters at approximately \$100,000 each for a total of \$1.2 million to similarly staff the fire apparatus in the borough.

Public Comment: (Restricted to the ordinance that would provide tax credits for individuals who qualify as active volunteers for the provision of fire protection services in the Borough as provided by and through the Gettysburg Fire Department)

There was no public in attendance.

President Heyser adjourned the public hearing at 6:40 PM.

Respectfully submitted,



Sara L. Stull
Borough Secretary