

**Tulpehocken Township Board of Supervisors
Workshop Meeting for Fire and Emergency Service Tax
Wednesday, June 19, 2024**

In attendance at this workshop meeting from Tulpehocken Township were Supervisors Gary Deck, Lester Feick and Harold Zimmerman; Secretary Kathy Judy and Township Solicitor Atty. Michelle Mayfield. Public and representatives from Bethel Ambulance Service, Keystone Fire Company of Rehrersburg and Mt. Aetna Fire and Rescue included: Sylvan Wittmer, Fred Kreiser, Mike Bashore, Carl Weaver, Alan Bashore, Kirk Merkey and Robert Conner.

The workshop began with the pledge to the flag.

Introduction:

Gary Deck announced that the goal of these meetings is to gather information and determine if an emergency services tax is needed in order to fund the local fire companies and ambulance service.

Ambulance Service Information:

- In 2023 Bethel Community Ambulance received \$19,000 in membership enrollments.
- A 0.5 mil tax on assessed property value would generate approximately four times that amount annually.
- If a tax is levied, the Township's annual donation would be discontinued.
- The Township would need an agreement and commitment from the ambulance service that all EMS taxed residents in the Township would be automatically enrolled for a household membership and afforded the same benefits as a voluntary paid enrollment.
- The traditional membership enrollment mailer would no longer be mailed to Tulpehocken taxpayers/residents. If something must be mailed for information gathering and to provide membership cards, it would need to distinguish Tulpehocken Township resident tax payers and clearly show that no payment is due for membership.

Fire Company Information:

- We do not have financial information from Mt. Aetna Fire Company at this time.
- In 2023 Rehrersburg Fire Company received response to 24% of their fund drive mailers that raised \$25,548.
- A 1.1 mil tax on assessed property value, depending on how it is to be split between the two volunteer companies, could be expected to generate three to four times that amount.
- If a tax is levied, the Township's annual donation (\$24,000 to each Fire Company) would be discontinued.
- The annual fund drive mailer would no longer be sent; however other fundraisers and community events should continue and are encouraged.
- How to fairly distribute funds between the two Fire Companies needs to be determined. Getting Mount Aetna Fire Company financial information and participation in the conversation is important in determining the tax amount and distribution between the two fire companies.
- Some recent expenses the fire company has had is over \$10,000 in training, over \$6,000 for twenty pails of foam and it was shared that firefighter suits are \$3,000 each and that gear needs to be replaced every six years.

Other Information:

- The County is also doing a study on emergency services funding. If the County puts something different in place, we would need to adjust.

- Exemption: It needs to be determined whether or not an existing tax exemption (Real Estate, Disabled Veteran, etc.) entitles the taxpayer to exemption from an emergency service tax as well.
- Teen Challenge, Non-Profits and other certain Tax Exempts: We can ask for them to consider paying a fee in lieu of tax. It could be based on the properties' assessed value, but received as a donation.
- Volunteer Credit: The Board has been discussing a partial credit for volunteer Fire Fighters. It was mentioned that if it is based on assessed value, there should be cap or max amount to be fair. The law allows that a credit can be a percentage of EIT and/or real property tax. The Fire Companies will need to suggest what criteria volunteers should need to meet in order to qualify for the credit – it will need to be something that the companies can track and document for the Township on an ongoing basis. It was also asked if non-resident volunteers would be eligible for anything.
- Would like to have this ready for 2025 tax bills.

If Fire and Emergency Medical Service Taxes are levied:

- The Township annual donations to Ambulance and Fire Companies would cease
- Tax payers are automatically members of the Ambulance Services
- The Fire Tax and the EMS Tax would appear as separate lines on the tax bill, and it will not appear as an increase to the property tax line amount.
- As additional municipalities institute a tax, if the fire companies' and ambulance service's revenues increase enough to cover expenses and increase savings, maybe reductions in the tax rate can be considered.

Future Planning:

- Find out what exemptions, if any, would carry over to include exemption of Emergency Services Taxes
- Provide list of churches and exempt properties
- Provide Mt. Aetna Fire Company Financials and ask for participation in the discussion
- Find examples of fee in lieu of tax arrangements for exempt properties
- Next workshop will be on Wednesday, July 17, 2024 at 6:30 PM. This is to be advertised as a Public Workshop. Information will also be distributed throughout the Township to try to increase attendance. If available, it maybe held at the School District Office Board Room for added space.