

**TOWNSHIP OF ALEPPO
ALLEGHENY COUNTY, PENNSYLVANIA**

ORDINANCE NO. 2017-02

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE TOWNSHIP OF ALEPPO, ALLEGHENY COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; AUTHORIZING LOCAL TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICES AGENCIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

WHEREAS, on November 21, 2016, Governor Tom Wolf signed into law HB1683 (Act 172 of 2016), which authorizes municipal governments to grant local tax credits to volunteers at a volunteer fire company and [an emergency medical service agency (EMS)]; and

WHEREAS, Act 172 of 2016 became effective on January 20, 2017; and

WHEREAS, the Board of Commissioners for the Township of Aleppo acknowledges the value of volunteer fire protection and nonprofit emergency medical services provided by volunteers in the Township of Aleppo; and

WHEREAS, the Board of Commissioners for the Township of Aleppo desires to encourage residents to volunteer in a fire company and nonprofit emergency medical services agency; and

WHEREAS, the Board Commissioners of the Township of Aleppo desires to establish a tax credit program that allows active volunteers at volunteer fire companies and nonprofit emergency medical services agencies to receive local tax credits authorized by Act 172 of 2016.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Board of Commissioners for the Township of Aleppo, and it is hereby ordained and enacted by the authority of the aforesaid as follows:

SECTION 1. RECITALS. The above recitals are incorporated herein by reference.

SECTION 2. AMENDMENT. Chapter ____ of the Codified Ordinances for the Township of Aleppo is hereby amended to include this ordinance as [Chapter/Section ____].

SECTION 3. DEFINITIONS. The following words and phrases when used in this Ordinance shall have the meanings given to them in this Section unless the context clearly indicates otherwise.

“Active Volunteer.” An individual who volunteers at a volunteer fire company or nonprofit emergency medical services agency and has satisfied the following conditions:

1. Completes the activities of the Volunteer Service Credit Program set forth in Section 4,
2. Receives certification as an Active Volunteer by the Chief or designee of a volunteer fire company or the supervisor, chief or designee of a nonprofit emergency medical services agency, and
3. Receives approval as an active volunteer by the Board of Commissioners for the Township of Aleppo.

"Application." A form provided by the Township of Aleppo to a volunteer applying for certification under the Volunteer Service Credit Program.

"Authorized Earned Income Tax Collector." Keystone Collections Group or the current regional earned income tax collector.

"Commissioner." The State Fire Commissioner of the Commonwealth.

"Earned Income Tax." A tax on earned income and net profits levied under Chapter 3 of the act of December 31, 1965 (P.L. 1257, No. 511), known as The Local Tax Enabling Act.

"Eligibility Period." The timeframe when volunteers may earn credit under the Volunteer Service Credit Program.

"Emergency Responder." A volunteer who responds to an emergency call with a volunteer fire company or emergency medical services agency.

"Emergency Response Call." Any emergency call to which a volunteer responds, including travel directly from and to a volunteer's home, place of business or other place where he/she shall have been when the call was received.

"Real Estate Tax." A tax on real property located within the Township's corporate limits levied under the Act of May 22, 1933 (P.L. 853, No. 155), known as the General County Assessment Law.

"Tax Credit." A Real Estate Tax or Income Tax credit as authorized by this Ordinance for the calendar year in which the Volunteer performs the required activities to qualify as an Active Volunteer.

"Volunteer." A member of a volunteer fire company or a nonprofit emergency medical service agency who resides in the Township of Aleppo.

SECTION 4. VOLUNTEER SERVICE CREDIT PROGRAM.

- A) Establishment.** The Township of Aleppo hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community's volunteer fire companies and nonprofit emergency medical services agencies.

B) Program Criteria. The Board shall establish, by resolution, the criteria that must be met during the eligibility period to qualify for credits under the program based on the following:

- (1) The number of emergency response calls to which a volunteer responds.
- (2) The level of training and participation in formal training and drills for a volunteer.
- (3) The total amount of time expended by a volunteer on administrative and other support services, including but not limited to:
 - (i) fundraising
 - (ii) providing facility or equipment maintenance
 - (iii) financial bookkeeping
- (4) The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company or a nonprofit emergency medical service agency.
- (5) The total number of years the volunteer has served.

C) Eligible Entities. The Volunteer Service Credit Program is available to residents of the municipality who are volunteers of volunteer fire companies and nonprofit emergency medical service agencies.

D) Eligibility Period. A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period set forth in this section to qualify for the tax credits authorized under Section 5.

For Tax Year 2018, and each tax year thereafter, the eligibility period shall run from the prior November 1st until October 31st of the year for which the tax credit will apply.

E) Recordkeeping. The Chief of each volunteer fire company or the supervisor of an nonprofit emergency medical service agency shall keep specific records of each volunteer's activities in a service log to establish credits under the Volunteer Service Credit Program. Service logs shall be subject to audit/review by:

- a. The Township of Aleppo Manager or the Manager's designee,
- b. The State Fire Commissioner, and
- c. The State Auditor General.

F) Volunteer Application. On or before the first (1st) Monday in November of each year, volunteers who have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification provided by the Township of Aleppo to their Chief or supervisor. The Chief or supervisor shall sign

the application if the volunteer has met the minimum criteria of the Volunteer Service Credit Program during the eligibility period, and shall forward said application to the Manager for the Township of Aleppo together with the notarized list required by Section 4.G. within the timeframe specified herein.

- G) Notarized List.** On or before November 15th of each year, the Chief, or supervisor, shall mail or hand deliver to the Manager for Township of Aleppo a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program and applied for certification pursuant to Section 4.F. The Chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.
- H) Municipal Review.** The Manager for Township of Aleppo shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. At the first regular meeting in November of each year, the Board of Commissioners for the Township of Aleppo shall approve or disapprove the volunteers that appear on the notarized list submitted by the Chief or supervisor pursuant to Section 4.F. All applicants approved by the Board of Commissioners for the Township of Aleppo shall be issued a tax credit certificate by the Manager for Township of Aleppo by no later than December 31st of each year.
- I) Appeal of Denial of Certification.** A volunteer who is denied certification as an active volunteer shall have the right to request a hearing before Board of Commissioners within 30 days of the denial pursuant to the provisions of 2 Pa.C.S. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the "Local Agency Law."
- J) Official Tax Credit Register.** The Township of Aleppo shall keep an official Tax Credit Register of all Active Volunteers that were issued tax credit certificates. No later than December 31st of each year, the Manager for Township of Aleppo shall issue updates, as needed, of the official Tax Credit Register to the following:

 - (1) the Board of Commissioners for the Township of Aleppo;
 - (2) Chief of the volunteer fire company;
 - (3) Authorized Earned Income Tax Collector;
 - (4) Chief or supervisor of the nonprofit emergency medical services agency(ies)
- K) Injured Volunteers.**

 - (1) An emergency responder that is injured during an emergency response call may be eligible for future tax credits. The injury must have occurred while responding to, participating in, or returning from an emergency response call with one of the entities listed under Section 4.C.

- (2) An injured emergency responder shall provide documentation from a licensed physician with the application required under Section 4.F stating that their injury prevents them from performing duties to qualify as an active volunteer. In such a case, the injured emergency responder shall be deemed an active volunteer for that tax year.
- (3) An injured emergency responder shall annually submit the application required under Section 4.F, along with updated documentation from a licensed physician stating that the injury still exists and prevents them from qualifying as an active volunteer. The injured emergency responder shall again be deemed an active volunteer for that tax year. An injured emergency responder shall only be deemed an active volunteer for a maximum of five consecutive tax years.

SECTION 5. EARNED INCOME TAX CREDIT.

- A) Tax Credit.** Each active volunteer who has been certified under the Township of Aleppo Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$300.00 of the Earned Income Tax levied by the Township of Aleppo. When an active volunteer's earned income tax liability is less than the amount of the tax credit, the tax credit shall equal the individual's earned income tax liability.
- B) Claim.** An active volunteer with a tax credit certificate may claim a tax credit on his (or her) Township of Aleppo Earned Income Tax liability when filing a final return for the preceding calendar year with the Authorized Earned Income Tax Collector.
- C) Rejection of Tax Credit Claim.**
 - (1) The tax officer shall reject a claim for a tax credit if the taxpayer is not on the official Tax Credit Register issued by the Manager for Township of Aleppo.
 - (2) If the tax officer rejects the claim, the taxpayer shall be notified in writing of the decision. The notice shall include the reasons for the rejection and provide the method of appealing the decision pursuant to Section 6.
 - (3) Taxpayers shall have thirty (30) days to appeal the decision of the tax officer pursuant to Section 6.

SECTION 6. REAL ESTATE TAX CREDIT. The real estate tax credit shall be a twenty percent (20%) tax refund on real estate taxes due annually to the Township on residential real property owned and occupied by an Active Volunteer.

- i. **Joint Ownership.** An Active Volunteer may claim a credit for real estate taxes due to the Township on residential real property owned and occupied by the Active Volunteer as a tenant by the entirety or joint tenant.
- ii. **Protection for Real Estate Tax Refund.** In order to claim a real estate tax refund on a real estate tax bill for the previous calendar, an Active Volunteer shall first pay his (or her) real estate taxes due to the Township, and on or before the deadline for U.S. federal income tax returns for individuals, submit the following to the Township real estate collector:
 - (a) A copy of the Active Volunteer's Application, which is signed by the chief or designee of a Volunteer Fire Company and the supervisor, chief or designee of a nonprofit emergency medical services agency, and
 - (b) A copy of the Active Volunteer's real estate tax bill for the previous calendar year or proof that such bill is paid in full.
- iii. **Procedure to Issue Real Estate Tax Refund.** The Township real estate tax collector shall match a Volunteer's Application with the Approved List of Active Volunteers submitted by the Township Manager or Secretary. If the Volunteer's name appears on the Approved List, the real estate tax collector shall direct the Township Treasurer to prepare a refund check for twenty percent (20%) of the Active Volunteer's real estate tax liability, which may be either of the following:
 - (a) The full face amount of the real estate tax bill without a discount, or
 - (b) The amount paid by the Active Volunteer at a discount.
- iv. **Commissioners Approval of Refund Checks.** The Township Treasurer shall submit all refund checks for real estate taxes to the Township Commissioners for approval at the next scheduled meeting.

SECTION 7. APPEALS.

A) Earned Income Tax Credit Appeals.

- (1) Any taxpayer aggrieved by a decision under Section 5 or 6 shall have a right to appeal said decision.
- (2) A taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.

- (3) All appeals of decisions under Section 5 or 6 shall follow the provisions of the Act of May 5, 1998, P.L. 301, No. 50, known as the 'Local Taxpayers Bill of Rights and [*reference the procedure identified by the municipality's Local Taxpayer Bill of Rights ordinance*].

SECTION 8. PENALTIES FOR FALSE REPORTING.

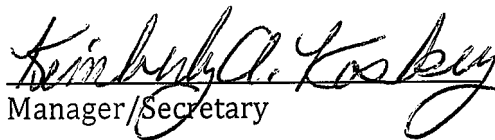
- A) Any individual who knowingly makes or conspires to make a false report in an application for certification under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.
- B) Any individual who knowingly provides or conspires to provide false information that is used to compile a service log under this Ordinance commits a misdemeanor of the first degree punishable by a fine of \$2,500.

SECTION 9. REPEALER. All ordinances or parts of ordinances in conflict with the terms of this Ordinance are repealed and rescinded to the extent of such conflict.

SECTION 10. SEVERABILITY. In the event that any provision, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provision, section, sentence, clause or part of the Ordinance, it being the intent of the Board Council that such remainder shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.


SECTION 11. EFFECTIVE DATE. This Ordinance shall be effective January 1, 2018.

ATTEST



Manager/Secretary

TOWNSHIP OF ALEPPO



President, Board of Commissioners