

TOWNSHIP OF CRESCENT

ORDINANCE NO. 590

AN ORDINANCE OF THE TOWNSHIP OF CRESCENT, ALLEGHENY COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF VOLUNTEER FIRE COMPANIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS.

WHEREAS, volunteer firefighters are primary providers of fire protection throughout the Commonwealth of Pennsylvania; and,

WHEREAS, the responsibilities of volunteer firefighters have expanded over the years to include rescue, hazardous materials response, and terrorism prevention, which has significantly increased the training needed by these volunteers; and,

WHEREAS, due to increased training obligations and other factors, the number of volunteer firefighters in Pennsylvania has dramatically decreased in recent years; and,

WHEREAS, the annual cost to Pennsylvania taxpayers to replace these volunteers with paid providers statewide has been estimated at \$6 billion; and,

WHEREAS, Act 172 of 2016 allows municipalities to adopt a tax credit for the volunteer firefighters who serve our community; and,

WHEREAS, by supporting these organizations, municipalities can help to sustain and strengthen volunteer fire departments throughout the Commonwealth, at a great savings to all taxpayers.

NOW, THEREFORE, BE IT ORDAINED and it is hereby ordained and enacted by the Board of Commissioners of the Township of Crescent, Allegheny County at a duly convened meeting, quorum present as follows:

SECTION 1. 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.” A volunteer for a volunteer fire company listed under Section 2(c) who has complied with, and is certified under, the Volunteer Service Credit Program.

“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.

“Volunteer firefighter.” A volunteer who responds to an emergency call with one of the entities listed under Section 2(c).

“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.

“Qualified Real Property.” A residential real property owned and occupied as the domicile of an active volunteer.

“Volunteer.” A member of a volunteer fire company.

SECTION 2. VOLUNTEER SERVICE CREDIT PROGRAM.

A) **Establishment.** The Township of Crescent hereby establishes a Volunteer Service Credit Program. The goal of the program is to encourage membership and service in the community’s volunteer fire company.

B) **Program Criteria.** The Board of Commissioners for the Township of Crescent shall establish, by resolution, the annual criteria that must be met 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.
- (5) The total number of years the volunteer has served.

C) **Eligible Entities.** The Volunteer Service Credit Program is available to individuals (1) who are residents of the Township of Crescent **and** (2) who have served as an active volunteer, in good standing, for the entire preceding calendar year, for the Crescent Volunteer Fire Company.

- D) **Eligibility Period.** A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period, which shall run from January 1st until November 20th of the year for which the tax credit would apply, to qualify for the tax credits established under Section 3.
- E) **Recordkeeping.** The chief of the volunteer fire company listed under Section 2(c) 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 review by the Board of Commissioners for the Township of Crescent, the State Fire Commissioner and the State Auditor General. The chief, or supervisor, shall annually transmit to the Township of Crescent a notarized eligibility list of all volunteers that have met the minimum criteria for the Volunteer Service Credit Program. The notarized eligibility list shall be transmitted to the Township of Crescent no later than January 15 of each year for which the "active" volunteer status is claimed. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities.
- F) **Application.** Volunteers that have met the minimum criteria of the Volunteer Service Credit Program shall sign and submit an application for certification 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, and forward it to the Township Manager. Applications shall not be accepted by the Township after April 1st of each year.
- G) **Municipal Review.** The Township Manager shall review the applications for credit under the Volunteer Service Credit Program and shall cross reference them with the notarized eligibility list. The Board of Commissioners for the Township of Crescent shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Commissioners for the Township of Crescent shall be issued a tax credit certificate by the Township Manager.
- H) **Official Tax Credit Register.** The Township of Crescent shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Township Manager shall issue updates, as needed, of the official Tax Credit Register to the following:
- (1) The Board of Commissioners for the Township of Crescent;
 - (2) Chief of Crescent Township Volunteer Fire Department);
 - (3) Tax officer for the Township of Crescent Tax Collection District.
- I) **Injured Volunteers.**
- (1) A volunteer firefighter 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 2(c) of this ordinance.
 - (2) An injured volunteer firefighter shall provide documentation from a licensed physician with the application required under Section 2 stating that their injury prevents them from

performing duties to qualify as an active volunteer. In such a case, the injured volunteer firefighter shall be deemed an active volunteer for that tax year.

(3) An injured volunteer firefighter shall annually submit the application required under Section 2, 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 volunteer firefighter shall again be deemed an active volunteer for that tax year. An injured volunteer firefighter shall only be deemed an active volunteer for a maximum of five consecutive tax years.

SECTION 3. EARNED INCOME TAX CREDIT.

A) **Tax Credit.** Each active volunteer who has been certified under the Township of Crescent Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$500.00 of the Earned Income Tax levied by the Township of Crescent. 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 tax liability.

B) Claim.

(1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their municipality's earned income tax liability when filing a final return for the preceding calendar year with the tax officer for the Tax Collection District.

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 Township Manager

(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 5.

(3) Taxpayers shall have 30 days to appeal the decision of the tax officer.

SECTION 4. REAL PROPERTY TAX CREDIT.

A) **Tax Credit.** Each active volunteer who has been certified under the Township of Crescent Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% of the municipal tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability.

B) Claim.

(1) An active volunteer with a tax credit certificate may file a claim for the tax credit on their qualified real property tax liability for the municipality's real estate tax levy. The tax credit shall be administered as a refund by the Township Manager. An active volunteer shall file the following with the Township Manager.

(i) A true and correct receipt from the municipal real estate tax collector of the paid municipal real property taxes for the tax year which the claim is being filed.

(ii) The tax credit certificate.

(iii) Photo identification.

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

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

C) Rejection of the Tax Credit Claim.

(1) The Township Manager shall reject the claim for a municipal real property tax credit if the taxpayer fails to provide the documents required under subsection (B)(1).

(2) If the Township Manager 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 5.

(3) Taxpayers shall have 30 days to appeal the decision of the Township Manager.

SECTION 5. APPEALS.

A) Earned Income Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 3 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals of decisions under Section 3 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayers Bill of Rights.

B) Real Property Tax Credit Appeals.

(1) Any taxpayer aggrieved by a decision under Section 4 shall have a right to appeal said decision.

(2) A taxpayer shall have 30 days to appeal a decision or rejection of claim.

(3) All appeals under Section 4 shall follow 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."

(4) "Active Volunteer" Eligibility Appeals. Any appeals from an initial determination by the Board of Commissioners that a resident taxpayer is not eligible for "active volunteer" status shall be decided by the Board of Commissioners.

SECTION 6. FREE RENTAL

In addition to the tax credits benefit of this Ordinance, each active volunteer shall also be entitled to one free rental per year for a pavilion in Shouse Park or multipurpose room.

SECTION 7. 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 Township of Crescent that such remainder shall be and shall remain in full force and effect and for this purpose the provisions of this Ordinance are hereby declared to be severable.

SECTION 8. EFFECTIVE DATE.

This ordinance shall take effect immediately upon its approval in accordance with the Township Code.

BE IT FURTHER ORDAINED that the Township Manager shall forward a copy of this Ordinance to the Office of the State Fire Commissioner.

ORDAINED AND ENACTED at a regular meeting of the Board of Commissioners of the Township of Crescent, County of Allegheny, Commonwealth of Pennsylvania, a full quorum being present, the 9th day of November, 2022.

ATTEST:

TOWNSHIP OF CRESCENT:


Janice C. Adamski, Township Manager


Todd Miller, President,
Board of Commissioners

