

**TOWNSHIP OF HARRISON  
ALLEGHENY COUNTY, PENNSYLVANIA**

**ORDINANCE NO. 2015**

**AN ORDINANCE AMENDING THE HARRISON TOWNSHIP CODE OF  
ORDINANCES, CHAPTER 24, TAXATION, SPECIAL, PART 7,  
VOLUNTEER SERVICE CREDIT PROGRAM, BY ESTABLISHING A  
REAL ESTATE TAX CREDIT FOR ACTIVE VOLUNTEERS 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 earned income and/or real estate tax credits to volunteers at a volunteer fire company; and

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

**WHEREAS**, on May 29, 2018, the Board of Commissioners of Harrison Township enacted Ordinance No. 1998, which established a Volunteer Service Credit Program and authorized a local earned income tax credit for eligible volunteers; and

**WHEREAS**, not all eligible volunteers are able to take advantage of the local earned income tax credit; therefore, the Board of Commissioners of Harrison Township desires to authorize a real estate tax credit that would allow eligible volunteers to receive a tax credit against real property owned and occupied by such eligible volunteer; and

**WHEREAS**, Act 172 of 2016 was amended by Act 91 of 2020, to permit municipal governments to authorize a real estate tax credit up to, but not exceeding, 100% of the real estate tax liability of eligible volunteers, effective December 28, 2020; and

**WHEREAS**, the Board of Commissioners of Harrison Township acknowledges the value of volunteer fire protection provided by volunteers in the Township of Harrison and desires to provide for a real estate tax credit of 100% of the Township real estate tax liability for real property owned and occupied by eligible volunteers.

**NOW, THEREFORE, BE IT ORDAINED AND ENACTED** by the Board of Commissioners of Harrison Township, 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.** The Board of Commissioners of the Township of Harrison hereby ordains that Chapter 24, Part 7 of the Harrison Township Code of Ordinances, be amended as follows:

A. Part 7, Volunteer Service Credit Program, § 24-701, Definitions, is amended to add the following definition:

**“Qualified Real Property.”** A residential real property in the Township of Harrison owned individually or jointly by an active volunteer and is occupied by such active volunteer as the active volunteer’s domicile.

B. Part 7, Volunteer Service Credit Program, § 24-702.4, Eligibility Period, is amended to read as follows:

**4. 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 § 24-703 and § 24-706.

A. For Tax Year 2018, the eligibility period under the Volunteer Service Credit Program shall run from November 1, 2017 until October 31, 2018.

B. For Tax Year 2019, and each Tax Year thereafter, the eligibility period shall run from the prior November 1<sup>st</sup> until October 31<sup>st</sup> of the year for which the tax credit will apply.

C. Part 7, Volunteer Service Credit Program, § 24-702.6, Volunteer Application, is amended to read, as follows:

**6. Volunteer Application.** On or before the first (1<sup>st</sup>) 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 Harrison to their Chief or supervisor. In the application, the volunteer shall identify whether the Earned Income Tax Credit authorized under § 24-703 or the Real Estate Tax Credit authorized under § 24-706 is being sought. 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 Secretary for the Township of Harrison together with the notarized list required by § 24-702.7 within the timeframe specified therein.

D. Part 7, Volunteer Service Credit Program, § 24-702.8, Municipal Review, is amended to read, as follows:

**8. Municipal Review.** The Secretary of the Township of Harrison shall review the applications for credit under the Volunteer Service Credit Program and

shall cross reference them with the notarized eligibility list. At a duly advertised public meeting in December of each year, the Board of Commissioners of Harrison Township shall approve or disapprove the volunteers that appear on the notarized list submitted by the Chief or supervisor pursuant to § 24-702.7. All applicants approved by the Board of Commissioners of Harrison Township shall be issued a tax credit certificate by the Secretary of the Township of Harrison by no later than January 15<sup>th</sup> of the year following the year for which the tax credit shall apply. In the event a volunteer identified on the notarized list has applied for both an Earned Income Tax Credit and a Real Estate Tax Credit in violation of the limitation set forth in § 24-702.12, such volunteer shall only be eligible to receive the Real Estate Tax Credit, and if approved by the Board of Commissioners, shall only be issued a tax credit certificate for the Real Estate Tax Credit.

E. Part 7, Volunteer Service Credit Program, § 24-702.9, Appeal of Denial of Certification, is amended to read, as follows:

**9. Appeal of Denial of Certification.** A volunteer who is denied certification as an active volunteer, or who has applied for both an Earned Income Tax Credit and Real Estate Tax Credit in violation of the limitation set forth in § 24-702.12 and has been issued a tax credit certificate for the Real Estate Tax Credit only, shall have the right to request a hearing before the Township Board of Commissioners within thirty (30) days of the denial pursuant to the provisions of 2 Pa.C.S.A. Chapter 5, Subchapter B (relating to practice and procedure of local agencies), and 2 Pa.C.S.A. Chapter 7, Subchapter B (relating to judicial review of local agency action), also known as the Local Agency Law.”

F. Part 7, Volunteer Service Credit Program, § 24-702, Volunteer Service Credit Program, is amended to add new Paragraph 12, Tax Credit Limitation, to read, as follows:

**12. Tax Credit Limitation.** An active volunteer shall only be eligible to receive either the Earned Income Tax Credit or the Real Estate Tax Credit for a given Tax Year. An active volunteer shall not apply for, claim nor receive both an Earned Income Tax Credit and Real Estate Tax Credit for the same Tax Year.

G. Part 7, Volunteer Service Credit Program, § 24-703, Earned Income Tax Credit, Paragraph 1, Tax Credit, and Paragraph 3, Rejection of Tax Credit Claim are amended to read, as follows:

**1. Tax Credit.** Each active volunteer who has been certified under the Township of Harrison Volunteer Service Credit Program shall be eligible to receive a tax credit of up to \$300 of the earned income tax levied by the Township of Harrison, subject to the limitation set forth in § 24-702.12. 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.

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**3. Rejection of Tax Credit Claim.**

- A. The authorized earned income tax collector shall reject a claim for a tax credit if the active volunteer is not on the official tax credit register issued by the Secretary of the Township of Harrison and/or if the active volunteer received a tax credit authorized under § 24-706 for the same Tax Year for which the earned income tax credit is sought.
- B. If the authorized earned income tax collector rejects the claim, the active volunteer 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 § 24-704.
- C. Active volunteers shall have 30 days to appeal the decision of the authorized earned income tax collector pursuant to § 24-704.

H. Part 7, Volunteer Service Credit Program, § 24-704, Earned Income Tax Credit Appeals, is amended to read, as follows:

**§ 24-704. Tax Credit Appeals.**

- A. Any taxpayer aggrieved by a decision under § 24-703 or under § 24-706 shall have a right to appeal said decision.
- B. A taxpayer shall have thirty (30) days to appeal a decision or rejection of claim.
- C. All appeals of decisions under § 24-703 shall follow the provisions of the Act of May 5, 1998, P.L.301, No. 50, known as the Local Taxpayer Bill of Rights.
- D. All appeals of decisions under § 24-706 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.”

I. Part 7, Volunteer Service Credit Program, is amended to add new § 24-706, Real Estate Tax Credit, to read as follows:

**§ 24-706. Real Estate Tax Credit.**

- 1. **Tax Credit.** For tax years 2022 and thereafter, each active volunteer who has been certified under the Township of Harrison Volunteer Service Credit Program shall be eligible to receive a real estate tax credit of 100% of the Township real estate tax liability on Qualified Real Property, subject to the limitation set forth in § 24-702.12. If the tax is paid in the penalty period, the tax credit shall only apply to the base tax year liability, as though paid at

discount. The total tax credits applicable to a property may not exceed 100% of the Township real estate tax liability.

**2. Claim.**

- A. An active volunteer with a tax credit certificate may file a claim with the Township Manager for a tax credit against his (or her) Qualified Real Property for the Township's real estate tax levy for the Tax Year for which the tax credit certificate was issued. Such a claim shall be filed with the Township Manager no later than April 15<sup>th</sup> of the year following the Tax Year for which the tax credit certificate was issued. The tax credit shall be administered as a refund by the Township. If the total tax credits applicable to a single property exceed 100% of the Township real estate tax liability, the tax credit shall equal 100% of the Township real estate tax liability and the refund will be prorated evenly among the active volunteers with tax credit certificates who own an interest in such property.
  
- B. An active volunteer shall file the following with the Township Manager:
  - i. A true and correct receipt from the Township Tax Collector showing the Township real estate taxes for the Tax Year for which the claim is being filed have been paid in full.
  
  - ii. A true and correct copy of the tax credit certificate for the Tax Year for which the claim is being filed.
  
  - iii. Photo identification for the active volunteer submitting the claim for a tax credit.
  
  - iv. Documentation showing that the tax paid was for Qualified Real Property, as defined in § 24-701 hereinabove. Acceptable documentation that may be submitted to show the property at issue is Qualified Real Property may be established by the Board of Commissioners by way of resolution.
  
- C. If, pursuant to the requirements of this Part, the Township Manager determines that the active volunteer is entitled to receive a real estate tax credit for the Tax Year for which the tax credit certificate was issued, the Township shall issue a tax refund in the amount of the real estate tax credit, subject to the limitations provided in Paragraphs 1 and 2(A) above, to the active volunteer.

**3. Rejection of Tax Credit Claim.**

- A. The Township Manager shall reject a claim for a tax credit if one or more of the following apply:

- i. The active volunteer is not on the official Tax Credit Register issued by the Secretary for the Township of Harrison.
  - ii. The active volunteer received a tax credit authorized under § 24-703 for the same Tax Year for which the real estate tax credit is sought.
  - iii. The active volunteer failed to provide all of the documentation required under § 24-706.2(B).
  - iv. The claim for a tax credit was filed with the Township after April 15<sup>th</sup> of the year following the Tax Year for which the tax credit certificate was issued.
- B.** If the Township Manager rejects the claim, the active volunteer 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 § 24-704.
- C.** Active volunteers shall have 30 days to appeal the decision of the Township Manager pursuant to § 24-704.

**SECTION 3. 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 4. 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 of Commissioners 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.

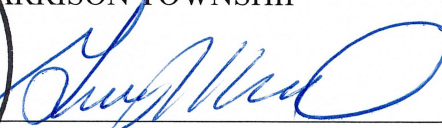
**SECTION 5. EFFECTIVE DATE.** This Ordinance shall be effective immediately upon adoption.

This Ordinance adopted by the Board of Commissioners of Harrison Township at a duly assembled public meeting held on March 27, 2023.


ATTEST:

  
Township Manager/Secretary



HARRISON TOWNSHIP  
  
President, Board of Commissioners

Certification of Recording. This Ordinance recorded in the Township Ordinance book on March 27, 2023 by the undersigned.

  
Township Manager/Secretary