BOROUGH OF WEST VIEW RESOLUTION NO. 1540

A RESOLUTION OF THE BOROUGH OF WEST VIEW, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA, ESTABLISHING THE ANNUAL CRITERIA THAT A VOLUNTEER MUST MEET TO BE CERTIFIED UNDER THE BOROUGH OF WEST VIEW SERVICE CREDIT PROGRAM TO CLAIM LOCAL TAX CREDITS.

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 or at a non-profit emergency medical services authority; and

WHEREAS, on December 14, 2022, the Council of the Borough of West View enacted Ordinance No. 1521, establishing a Volunteer Service Credit Program and authorizing local tax credits for volunteers or members of volunteer fire companies and volunteers of non-profit emergency medical services authorities; and

WHEREAS, Section 4 of said Ordinance No. 1521 requires the Council of the Borough

of West View to establish, by Resolution, the criteria to qualify for tax credits under the Volunteer Service Credit Program.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Borough of West View as follows:

- 1. <u>Recitals</u>. The above recitals are incorporated herein by reference.
- <u>Program Criteria</u>. Volunteers at an eligible entity, as defined by Ordinance No.
 1521 shall meet the following criteria during the Eligibility Period to be eligible for certification under the Volunteer Service Credit Program:
 - a) Volunteers must have completed the basic requirements for their classification as outlined by the Bylaws for West View Borough Volunteer Fire Department or by the Ross/West View Emergency Medical Services Authority.
 - b) Volunteers must be either:

- i. Be an Active Firefighter who has completed Interior Firefighter Training or equivalent training based on his or her expected performance classification; or
- ii. Be a Business Member who has met the requirements set forth by the Bylaws for the West View Borough Volunteer Fire Department to achieve said status;
- iii. or be an Active Volunteer of the Ross/West View Emergency Medical Services Authority, as confirmed by said Authority.
- c) Volunteers must be members in good standing as volunteers of the West View Borough Volunteer Fire Department or as volunteers of the Ross/West View Emergency Medical Services Authority.
- d) For Tax Year 2023 and every year thereafter, volunteers must achieve a minimum of fifty (50) hours of service at the West View Borough Volunteer Fire Department or the Ross/West View Emergency Medical Services Authority during the Eligibility Period. Service hours may be from training, call participation, public relations, community events and fundraisers.
- e) Volunteers on probation at the West View Borough Volunteer Fire Department or the Ross/West View Emergency Medical Services Authority shall not be eligible for the Program.
- 3. <u>Repealer</u>. Any resolutions of the Borough of West View inconsistent herewith are repealed to the extent of said conflict.
- 4. <u>Effective Date</u>. This Resolution shall become effective immediately upon adoption.

RESOLVED this 14th day of December, 2022.

ATTEST

BOROUGH OF WEST VIEW

Bruce A. Fromlak, Chief of Police Borough Secretary/Manager William Aguglia Council President

Approved as to form:

J.R. Henry, Mayor