

ORDINANCE NO: 937

AN ORDINANCE OF THE TOWNSHIP OF ELIZABETH, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER MEMBERS OF THE TOWNSHIP FIRE COMPANIES AND NON PROFIT MEDICAL SERVICE AGENCIES; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS

WHEREAS, Elizabeth Township deems it in the best interests of its residents to invest in the growth and development of its volunteer fire service; and

WHEREAS, it is the desire of the Commissioners for Elizabeth Township to authorize a volunteer service credit against earned income tax liability in accordance with the Incentives for Municipal Volunteers of Fire Companies and Nonprofit Emergency Medical Services Agencies, 35 Pa. C.S.A. §79A01 et seq.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE COMMISSIONERS OF THE TOWNSHIP OF ELIZABETH, ALLEGHENY COUNTY, PENNSYLVANIA, AND IT IS HEREBY ORDAINED AND ENACTED BY AND WITH THE AUTHORITY OF THE SAME THAT:

SECTION 1:

The above stated summary and whereas clauses are hereby incorporated by reference as if herein stated at length.

SECTION 2: DEFINITIONS

ACTIVE VOLUNTEER – A volunteer for an Elizabeth Township Fire Company or non-profit medical service agency 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.

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.

TAX OFFICER – The person or entity appointed pursuant to the Local Tax Enabling Act by the Borough to Collect the Earned Income Tax.

VOLUNTEER – A member of an Elizabeth Township Fire Company or non-profit medical service agency.

SECTION 3: PROGRAM CRITERIA

The Township Commissioners shall establish, by resolution, the annual criteria that must be met to qualify for credits under the program based on the following:

- a. The number of emergency response calls to which a volunteer responds.
- b. The level of training and participation informal training and drills for a volunteer.
- c. The total amount of time expended by a volunteer on administrative and other support services, including fundraising and facility or equipment maintenance.
- d. The involvement in other events or projects that aid the financial viability, emergency response or operational readiness of a volunteer fire company.

SECTION 4: CREDIT/CLAIM

a. The total amount of the tax credit against earned income tax shall be TWO HUNDRED AND FIFTY DOLLARS AND NO CENTS (\$250.00). If an individual's earned income tax liability is less than \$250.00 the individual's tax credit must equal the individual's exact earned income tax liability. An Active Volunteer with and EIT tax credit certificate may file a claim for a tax credit against Earned Income Tax liability on his/her individual or joint tax return.

b. Each active volunteer who has been certified under the Elizabeth Township Volunteer Tax Credit Program shall be eligible to receive a real property tax credit of 20% of the Township 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.

SECTION 5: APPLICATION

Volunteers that have met the Program Criteria of the Volunteer Service Credit Program shall sign and submit an application, created and approved by the Township, for certification to the Chief of an Elizabeth Township Fire Company or non-profit medical service agency.

- a. Fire Company Review and Approval – The Chief of an Elizabeth Township Fire Company or non-profit medical service agency shall sign the application, attesting that the volunteer has met the Program Criteria of the Volunteer Service Credit Program, or that the volunteer is injured and eligible for the Credit, and forward the application to the Township Office Manager.
- b. Township Review and Approval – Township Office Manager shall cross reference the Eligibility List with the Applications and submit a list of volunteers eligible for the Credit to the Township Finance Committee Chairman for issuance of tax credit certificates.
- c. Submission Deadline – Applications shall be accepted no later than October 31.

SECTION 6: ELIGIBILITY

The Volunteer Service Credit Program is available to residents of the Township who successfully are or become volunteers of an Elizabeth Township Fire Company or non-profit medical service agency and meet the program criteria.

- a. Eligibility List – A notarized list of eligible active volunteers shall be submitted by the Chief an Elizabeth Township Fire Company or non-profit medical service agency to the Township Office Manager no later than 45 days before tax notices are to be distributed. The notarized eligibility list

shall be posted in an accessible area of an Elizabeth Township Fire Company or non-profit medical service agency's facilities.

- b. Injured Volunteers – An active volunteer that is (1) injured during a response to an emergency; and (2) can no longer serve as an active volunteer because of the injury; and (3) would be eligible at the time of the injury for the Credit under the Volunteer Service Credit Program, will be eligible for a Credit for a maximum of five (5) tax years from the date of injury, provided:
 - i. The injury occurred while responding to, participating in, or returning from an emergency response call; and
 - ii. The injured volunteer provides documentation from a licensed physician with the application for Credit, stating that their injury prevents the volunteer from performing the duties of an active volunteer; and
 - iii. The injured volunteer annually applies along with updated documentation from a licensed physician stating that their injury still exists and prevents him or her from qualifying as an active volunteer for that tax year up to a maximum of five consecutive tax years.

SECTION 7: ELIGIBILITY PERIOD

A volunteer must meet the minimum criteria, set by resolution under this section during the eligibility period to qualify for the Credit.

For 2018, and each subsequent year thereafter, the eligibility period shall run from January 1st until December 31st.

SECTION 8: RECORDKEEPING

The Chief of an Elizabeth Township Fire Company or non-profit medical service agency, or his designee, shall keep a service log to document the activities of each volunteer that qualifies for credit towards the Program Criteria for the Volunteer Service Tax Credit Program.

Service logs shall be subject to review by Township, the State Fire Commissioner and the State Auditor General.

SECTION 9: OFFICIAL TAX CREDIT REGISTER

The Township Finance Committee Chairman, or their designee shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates which shall be available to the Township Commissioners and the Township Tax Collector, as requested.

SECTION 10: REJECTION OF TAX CREDIT CLAIM

- a. The tax officer shall reject a claim for a tax credit if the tax payer is not on the official Tax Credit Register issued by the Township Office Manager.
- b. 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 11.
- c. Taxpayers shall have 30 days to appeal the decision of the Tax Officer.

SECTION 11: APPEALS

- a. Any taxpayer aggrieved because a credit was denied shall have a right to appeal said decision. A taxpayer shall have 30 days to appeal in writing, a decision or rejection of a claim for credit. All appeals of decisions under Sections 4 and 10 shall follow the provision of the Act of May5, 1998, P.L. 301, No. 50, known as the Local Tax Payers Bill of Rights.
- b. Any taxpayer denied a credit because they were determined to be ineligible because they (1) are not an active volunteer; or (2) do not complete the Program Criteria, may appeal to the Township Commissioners. The appeal shall be in writing submitted to the Township Office Manager no more than 10 days following notice of the determination of ineligibility, or by no later than November 15. The decision of the Township Commissioners is final.

SECTION 12: SEVERABILITY

In the event that any position, section, sentence, clause, or part of this Ordinance is held to be invalid, such invalidity shall not affect or impair any remaining provisions, section, sentence, clause or part of the Ordinance, it being the intent of Township Commissioners 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 13: EFFECTIVE DATE

Ordained and enacted this 16th day of July, 2018, by the Elizabeth Township Commissioners to be effective as of 16th July, 2018.

ADOPTED and ENACTED by the Board of Commissioners this 16th day of July, 2018.

TOWNSHIP OF ELIZABETH

ATTEST:



BY:



Chris Evans
President