

## ORDINANCE 2017-08

### AN ORDINANCE OF LOWER ALLEN TOWNSHIP, CUMBERLAND 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**, Lower Allen Township is committed to maintaining and developing its volunteer fire service, including increasing and incentivizing membership; and

**WHEREAS**, the Board of Commissioners has determined that it is in the best interests of the residents of Lower Allen Township to invest in the growth and development of its volunteer fire service; and

**WHEREAS**, it is the desire of the Board to authorize a volunteer service tax credit as authorized by Pennsylvania Act 172 of 2016.

**NOW, BE IT ENACTED AND ORDAINED** by the Board of Commissioners of Lower Allen Township, Cumberland County, Pennsylvania, and it is hereby enacted and ordained by the same 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.

**Emergency Responder.** 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.** Lower Allen Township 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.

B) **Program Criteria.** The Board of Commissioners 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 number of company meetings attended by the volunteer.
  - (4) The total amount of time expended by a volunteer on public relations activities, including but not limited to:
    - (a) Fire prevention
    - (b) Special events
    - (c) Scheduled stand-bys
    - (d) Public fundraiser attendance
  - (5) The total amount of time expended by a volunteer on Support activities, including, but not limited to:
    - (a) Maintenance of apparatus, buildings and grounds.
    - (b) Work details
    - (c) After-call cleanup
    - (d) Rig checks
    - (e) Fundraiser work
    - (f) Committee work
    - (g) Administrative work, including social media, websites, communication, advertising, and rental management.
  - (6) The total credits earned by serving as an officer of the company or as a member of a committee doing work on behalf of the company.
- C) **Eligible Entities.** The Volunteer Service Credit Program is available to residents of the Township volunteers of the following volunteer fire companies that provide service to Lower Allen Township:
- (1) Lower Allen Fire Company #1
  - (2) Lisburn Community Fire Company
- D) **Eligibility Period.** A volunteer must meet the minimum criteria, set by resolution under this section, during the eligibility period to qualify for the tax credits established under Section 3. For 2018 and each subsequent year thereafter, the eligibility period shall run from January 1<sup>st</sup> until December 31<sup>st</sup>.
- E) **Recordkeeping.** The Chief of each 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, the State Fire Commissioner and the State Auditor General. The Chief shall annually transmit to the Township 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 no later than 45 days before tax notices are to be distributed. The Chief 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. The Chief 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 1<sup>st</sup> 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 shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Commissioners shall be issued a tax credit certificate by the Township Manager.

H) **Official Tax Credit Register.** The Township 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) Board of Commissioners;
- (2) Chief of the volunteer fire company(s);
- (3) Township elected Tax Collector;
- (4) Tax officer for the Township's Tax Collection Bureau.

I) **Injured Volunteers.**

(1) An emergency responder who 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).

(2) An injured emergency responder 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 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 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 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 3. EARNED INCOME TAX CREDIT.**

A) **Tax Credit.** Each active volunteer who has been certified under the Lower Allen Township Volunteer Service Credit Program and elects the Earned Income Tax Credit on the application required under Section 2 shall be eligible to receive a tax credit of up to One Hundred Dollars and No Cents (\$100.00) of the Earned Income Tax levied by the Township. 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 Township earned income tax liability when filing a final return for the preceding calendar year with the tax officer for the Cumberland County Tax Collection Bureau.

**B) 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 Lower Allen Township Volunteer Service Credit Program and elects the Real Property Tax Credit on the application required under Section 2 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.

**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 Township's real estate tax levy. The tax credit shall be administered as a refund by the Township Treasurer. An active volunteer shall file the following with the Township Manager:

(i) A true and correct receipt from the Township Tax Collector of the paid Township 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 Treasurer 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 Township 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.

(4) Procedures for filing appeals of all decisions can be found in the Township's Taxpayer Bill of Rights Resolution, Resolution 1999-R-06 and its attachments.

**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."

**SECTION 6. 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 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 7. EFFECTIVE DATE.**

This ordinance shall take effect immediately.

**ENACTED AND ORDAINED** into an Ordinance this \_\_\_\_\_ day of \_\_\_\_\_, 2017.

**Attest:**  
(Corporate Seal)

**BOARD OF COMMISSIONERS  
LOWER ALLEN TOWNSHIP**

\_\_\_\_\_  
(Assistant) Secretary

\_\_\_\_\_  
(Vice) President