

ORDINANCE NO. 591 OF 2019

**BENTLEYVILLE BOROUGH  
WASHINGTON COUNTY, PENNSYLVANIA**

**AN ORDINANCE OF BENTLEYVILLE BOROUGH, WASHINGTON COUNTY, PENNSYLVANIA, ESTABLISHING A VOLUNTEER SERVICE CREDIT PROGRAM; ENACTING TAX CREDITS FOR VOLUNTEER FIRE COMPANIES AND NONPROFIT EMERGENCY MEDICAL SERVICE AGENCY; AND ESTABLISHING ADMINISTRATIVE PROCEDURES AND APPEALS.**

**WHEREAS**, Act 172 of 2017 provides for a tax credit for active volunteer EMT/Fireman; and

**WHEREAS**, the Borough acknowledges the benefits that volunteer the EMT/Fireman provide to the Borough and its residents and believes it to be in the best interest of its residents to adopt this Ordinance.

**NOW THEREFORE**, pursuant to the Borough Code, as amended and other relevant laws of the Commonwealth of Pennsylvania, the Council enacts and ordains the following:

**SECTION 1. TITLE.**

This Ordinance shall be known as the Bentleyville Borough EMT/Firefighter Active Volunteer Tax Credit Ordinance.

**SECTION 2. DEFINITIONS.**

The following words and phrases when used in this Ordinance shall have the meanings give to them in this section unless the context clearly indicates otherwise.

“Active Volunteer” – A volunteer for a volunteer fire company or nonprofit emergency medical service agency listed under Section 2 (c) who has complied with, and 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 or a nonprofit emergency medical service agency.

### **SECTION 3. VOLUNTEER SERVICE CREDIT PROGRAM.**

A) Establishment. Bentleyville Borough 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 and nonprofit emergency medical service agencies.

B) Program Criteria. The Board 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 agencies, 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 or a nonprofit emergency service agency.
- 5) The total number of years the volunteer has served.

C) Eligible Entities. The Volunteer Service Credit Program is available to residents of the Borough who are volunteers of the following volunteer fire companies and nonprofit emergency medical services agencies that provide service to Bentleyville Borough:

- 1) (volunteer fire company or nonprofit emergency medical service agency)
- 2) (volunteer fire company or nonprofit emergency medical service agency)

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.

- 1) For 2017, the eligibility period under the Volunteer Service Credit Program shall run from January 20, 2018 until December 31, 2018.
- 2) For 2019, and each subsequent year thereafter, the eligibility period shall run from January 1<sup>st</sup> until December 31, 2018.

E) Recordkeeping. The chief of each volunteer fire company or the supervisor of the nonprofit emergency medical agency 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 Council, the State Fire Commissioner and the State Auditor General. The chief, or Council, shall annually transmit to the Borough 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 Borough no later than January 30 of each year. The chief or supervisor shall post the notarized eligibility list in an accessible area of the volunteer agency's facilities. [Note: Act 172 states the eligibility list must be transmitted to the Borough no later than forty-five (45) days before the tax notice is sent. Tax notices could be sent as early as January 15<sup>th</sup>.]

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 Borough secretary. Applications shall not be accepted by the Borough after April 1<sup>st</sup> of each year.

G) Municipal Review. The Borough Secretary 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 Council shall approve all applicants that are on the notarized eligibility list. All applicants approved by the Board of Council shall be issued a tax credit certificate by the Borough Secretary.

H) Official Tax Credit Register. The Borough shall keep an official Tax Credit Register of all active volunteers that were issued tax credit certificates. The Borough Secretary shall issue updates, as needed, of the official Tax Credit Register to the following:

- 1) Board of Council
- 2) Chief of the volunteer fire company(ies);
- 3) Chief or supervisor of the nonprofit emergency medical services agency (ies);
- 4) Tax officer for the Borough Tax Collection District [Note: If Earned Income Tax Credits is enacted]

## I) Injured Volunteers

- 1) An emergency responder 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).
- 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 the tax year.
- 3) An injured emergency responder shall annually submit the application required under Section 2 alone 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 the tax year. An injured emergency responder shall only be deemed an active volunteer for a maximum of five (5) consecutive tax years.

## SECTION 4. EARNED INCOME TAX CREDIT.

A. Tax Credit. Each active volunteer who has been certified under the Bentleyville Borough Volunteer Service Credit Program shall be eligible to receive a tax credit of up to five hundred (\$500) dollars of the Earned Income tax levied by the Borough. 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 Borough earned income tax liability. When filing a final return for the proceeding calendar year with the tax officer for the Bentleyville Tax Collection District.

### C. Rejection of Tax Credit Claim.

- 1) The tax officer shall reject a claim for a tax credit if the tax payer is not on the official Tax Credit Reregister issued by the Borough Secretary.
- 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 thirty (30) days to appeal the decision of the tax officer.

## **SECTION 5. REAL PROPERTY TAX CREDIT.**

A. Tax Credit. Each active volunteer who has been certified under Bentleyville Borough Volunteer Service Credit Program shall be eligible to receive a real property tax credit of 20% of the Borough tax liability on qualified real property. If the tax is paid in the penalty period, the tax credit shall only apply to the 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 Borough's real estate tax levy. The tax credit shall be administered as a refund by the Borough treasurer. An active volunteer shall file the following with the Borough secretary:
  - i) A true and correct receipt from the Borough real estate tax collector of the paid Borough real property taxed for the year which the claim is being filed.
  - ii) The tax credit certificate.
  - iii) Photo identification.
  - iv) Documentations that the tax paid for qualified real property as defined in this Ordinance.
- 2) If the active volunteer provides all documents required under this subsection, the Borough secretary/treasurer shall issue the tax refund to the active volunteer.

C. Rejection of the Tax Credit Claim.

- 1) The Borough Secretary shall reject the claim for a Borough real property tax credit if the tax payer fails to provide the documents required under subsection (B)(1) .
- 2) If the Borough Secretary 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 thirty (30) days to appeal the decision of the Borough secretary.

## **SECTION 6. 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 thirty (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) [Note: Reference the procedure identified by the Borough's Local Taxpayer Bill of Rights Ordinance]

**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 thirty (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 local 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 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 Borough 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 become effective immediately.

ORDAINED AND ENACTED this 8<sup>th</sup> day of January, 2019.

ATTEST:

Tammy Stamm  
Tammy Stamm, Secretary/Treasurer

By: Stanley Glowaski  
Stanley Glowaski, President

EXAMINED AND APPROVED by me this 8<sup>th</sup> day of January, 2019.

By: Thomas Brown  
Thomas Brown, Mayor